




ATIKAMEKSHENG **ANISHNAWBEK**

Annual Report

2022-2023

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Gimaa Craig Nootchtai & Council Reports

Aanii, Boozhoo, on behalf of Council, I wish to thank you for taking the time to read this annual report and for informing yourself on what has happened over the fiscal year. Gimaa and Council have worked hard to advance our Nation and to improve the quality of life of our membership. This report will cover our activities we undertook as part of our sovereignty exercise called “Atikameksheng Anishnawbek Sovereignty: A Road Map to our Independence”.

Here is a general report on activities under the five (5) pillars of action we have identified under the sovereignty exercise:

G’Chi-Naaknigewin (Constitution)

- Law development including Cannabis Law & Commission, Appeals & Redress, Governance Policy
- Collaboration on Sudbury Indigenous Peoples’ Court and Regional Restorative Justice Program
- Implementation of Policing Needs Assessment

Community Well-Being

- Development of the Community Well-Being Index draft report (based on CWB survey)
- Advancement of strategies under Comprehensive Community Plan
- Opening of Community Hub in Sudbury
- Committee Recognition & support of youth and athletes

Independence

- Advanced our legal claims including start of Elders Oral History Report for boundary claim, start of financial expert reports for timber claim, negotiations for annuities claim
- Assertion of our true reservation boundaries and greater traditional territory via legal claims and preparation of use and occupancy Maps

Atikameksheng Economy

- Creation of Giyak Mishkawzid Shkagamikwe Development Corporation
- Formation of Joint Venture Company Aki-eh Dibinwewziwin limited partnership
- Advancement of KGHM Victoria Mine Impact Benefit agreement
- Development of Joint Venture Company to design, build, operate, and maintain transmission lines in Atikameksheng territory
- Advancement of business park development
- Research development of Atikameksheng bank

Relationship building through the sovereignty process for Atikameksheng

- Preliminary discussions with Temagami First Nation, Wahnapiatae First Nation
- Preliminary discussions with City of Greater Sudbury regarding boundary claim
- Participation of the development of Robinson Huron Waawiindaamaagewin

On behalf of Council, I thank all of you for taking this opportunity to inform yourself of the work we are undertaking and encourage you to engage in more discussions with your fellow Debendaagziwaad and family. We look forward to engaging with you over the next year in our community sessions and in our committee meetings

Miigwetch,

Gimaa Craig Nootchtai



Chief Executive Officer Report

Administration Overview

During the fiscal year 2022-2023, the office of the CEO experienced a few challenges with changes in leadership at the executive level. Despite these challenges, the Finance department worked diligently towards Financial Management Systems Certification which encompassed a comprehensive review and approval of financial governance policy and procedure, as well as information and record management policy. Atikameksheng Anishnawebek attained their Financial Management Systems Certification in January 2022. The executive level of administration was restructured to include the Chief Financial Officer position which is held by Paula Robinson and the Chief Administration Officer position held by Dennis Cropper. As we approached the end of the fiscal year, the CEO position was offered to Tammy Manitowabi. The CEO's role is to lead, manage and direct the overall operations of the Atikameksheng Anishnawbek government in accordance with policies, procedures and guidelines as prescribed by Gimaa and Council. The CEO provides leadership and direction to the Chief Financial Officer and the Chief Administration Officer and is the focal point in strategic planning and programming. It involves extensive interaction with the political office, federal, provincial and municipal governments, and other external agencies. In addition, the CEO works to strengthen relationships with sister First Nations, political territorial organizations and other Indigenous organizations and other external agencies. In addition, the CEO works to strengthen relationships with sister First Nations, political territorial organizations and other Indigenous organizations.

In February 2023, the CEO completed a review of the Comprehensive Community Plan, Governance Strategic Plan, Community & Wellness Strategy as well as departmental work plans and annual reports.

As part of the annual budgetary process for the upcoming 2023-2024 fiscal year the CEO completed a review of prior financial audits, the FMB Financial Management System certification review findings and Freelandt Caldwell Reilly audit review findings.

The CEO conducted a scan of approved Council minutes for the fiscal year 2022-2023 as well as the Governance planning session reports to identify Council directives that require attention in the upcoming fiscal year.

Education Department

Acting Director of Education

The Director of Education is to manage the financial resources, coordinate programs and services, and advocate for the Debendagziwaad of Atikameksheng Anishnawbek in the sector of education services. The Education department consists of the following programs: Education (Elementary/Secondary), Special Education, Post-secondary, Anishinaabemowin, Library, Daycare, and Early Years.

The Director of Education attended and participated in various meetings with the Kinoomaadziwin Education Body (KEB), school boards (Rainbow District School Board, Sudbury Catholic District School Board), bus consortium, and post-secondary institutions Indigenous education councils (i.e., LUNEC, NUICE). The Director of Education also oversees the Education Department for Atikameksheng Anishnawbek, attending meetings and following the direction of Atikameksheng Anishnawbek's executive management and Chief and Council. The Director of Education reports to the Education Committee to receive suggestions and recommendations regarding funding and policy.

The Education Department has seen significant growth and changes over the past year. The Education Department has become independent of the Social Service Department under the direction of Kim Nootchtai, Director of Education. The Education Department has also hired five new positions to support students on their education journey.

Please see list of staff and titles below:

Education Support Worker - Special Education	Tim Saikkonen
Education Support Worker - Special Education	Kristen Stoneypoint
Education Support Worker - Elementary/Secondary	Stacey Lavallie
Education Support Worker - Secondary/Post-secondary	Ashley Buzzell
Education Assistant	Amber Fendley-Van-den-Akker
Educational Assistant	Shelley Petahtegoose
Anishnaabemowin Program Worker	Lorney Bob
Anishnaabemowin Program Worker	Charles Petahtegoose
Interim Librarian	Jasmine Shawanda
Healthy Babies, Health Children Worker	Beverly Belanger

Waaasakwa Early Learning Centre Manager	Tammy Naponse
Education Services Manager/Acting Director of Education	Jessica Seltzer
Director of Education	Kim Nootchtai
Administrative Assistant	Anjelica Sellen

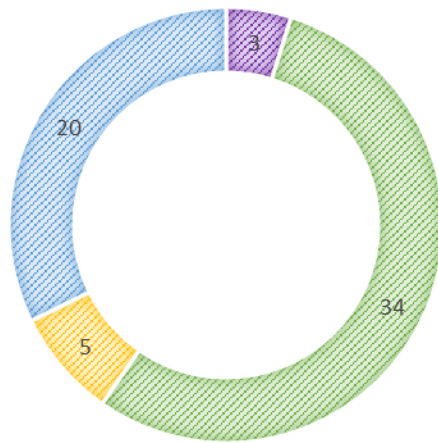
With the expansion of the Education Department this past fiscal year, this will allow for increased support and services to be offered to the Debendaagziwaad by the department. Atikameksheng Anishnawbek is still in the process of obtaining a childcare license to operate daycare services on the reserve. Much of the preliminary work has been completed to obtain the licence, however, the Waasakwa Early Learning Centre building requires renovations, and a business plan needs to be developed. The Education department will be working with a project manager in the new fiscal year to finalize plans and secure a childcare license. The Education department anticipates the launch of the daycare in Spring 2024. Although the daycare is not operational, the WELC manager and staff have created a welcoming communal space to support our youngest Debendaagziwaad and their families and offer program spaces in collaboration with the Social Services and Health Department.

With reflection of the 2022-2023 fiscal year, we would like to thank the Debendaagziwaad for their continued involvement with the Education department. We are excited for all the changes to come in the 2023-2024 fiscal year. Our vision for the Education department is to support our children in all areas of their development, starting with the early years program, transitioning into daycare, and then into their educational journey.

Education Services Manager

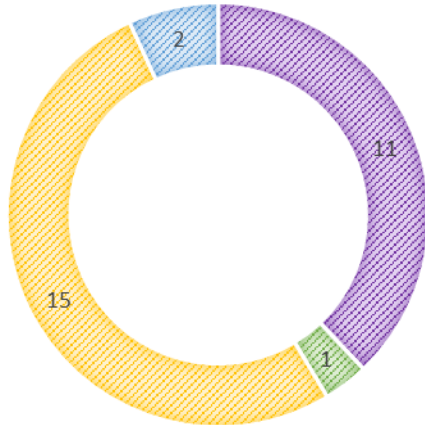
The Atikameksheng Anishnawbek Education program provides Debendaagziwaad with the opportunity to obtain an education. The program is designed to provide financial, academic, and personal support to students attending educational institutions. The purpose of the education program is to assist our Debendaagziwaad reach their career aspirations. This in turn enhances the quality of life for all Debendaagziwaad of Atikameksheng Anishnawbek.

NOMINAL - ELEMENTARY - 65



- Lively District Secondary School
- RH Murray Public School
- St. Benedict Catholic Secondary School
- St. James Catholic Elementary School

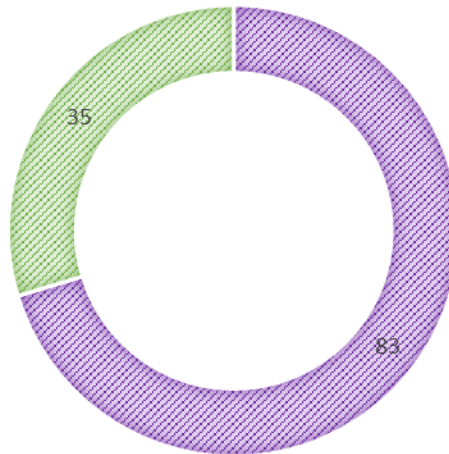
NOMINAL - SECONDARY - 32



- Lively District Secondary School
- Lockerby Composite School
- St. Benedict Catholic Secondary School
- St. Albert Adult Learning Centre (Atikameksheng)

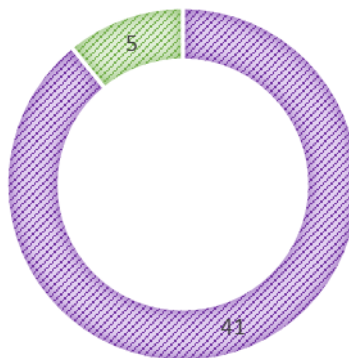
OFF-RESERVE STUDENTS - 122

- Elementary School (JK-8)
- Secondary School (9-12)



POST-SECONDARY STUDENTS 46

- Full-Time
- Part-Time



Education Services

The Education services program consists of four Education Support workers during the 2022-2023 fiscal year. Education services staff assisted students in a variety of ways including but not limited to arranging psycho-education assessments, arranging specialized services, visiting schools, delivering homework, assisting in Jordan Principal referrals, arranging tutoring, processing payments of services, etc.

Staff also completed school visits regularly and ensured communication between schools, parents, and the Education services program. The Education services program also funded and assisted with the coordination of the School Lunch Market, providing a weeks' worth of healthy drinks, snacks, and fruit to supplement on and off reserve student lunches. Approximately 100 students accessed this program monthly. As per the Education policy, the Education services program also coordinated the distribution of back-to-school gift cards to nominal role and off reserve students to purchase school supplies.

During the summer months, the Education services program organized two summer outings for the students, including hiking in Killarney and Chilling & Tubing. Education services also assist the Atikameksheng Trust with the Education banquet, offering financial and staff support to celebrate the accomplishments of our Atikameksheng students.

A highlight for the Education Services program was going to Sault Ste. Marie to attend the Empowering Indigenous Youth Conference in November 2022, coordinated by ONECA. Moving forward into the 2023-2024 fiscal year, the Education services program is excited to expand their services to provide more programming and support for our students.

Library

During the 2022-2023 fiscal year, the library served as both a community library and office space for the Education services program. Due to COVID-19, use of the library has declined. The library has been open to the Debendaagziwaad Monday to Friday for the borrowing of books and use of the computer.

Currently, the library has hired an interim librarian to maintain the space as is. Moving forward into the 2023-2024 fiscal year, the Education department has plans to revitalize the library by modernizing our borrowing system (JASI) and offering programming to the Debendaagziwaad. The Education services program will also use the library to deliver programs and services such as tutoring, School Lunch Market, Snack & Homework Club, etc.

Anishnaabemowin Language Program

During the 2022-2023 fiscal year, the Political Office had submitted for the Indigenous Language and Cultures grant, which was approved to develop a language strategy for the community. Atikameksheng Anishnawbek received an extension of funding until September 30, 2023, to spend these funds. Under the direction of the

Education Services manager, Anishnaabemowin Program workers are completing a work plan as directed by the Political Office to meet the objectives of the grant. The Education department has submitted another grant proposal to continue receiving these funds and are awaiting a response from the funders.

Waasakwa Early Learning Centre Manager

During the 2022-2023 fiscal year, the Waasakwa ELC Manager continued to work towards obtaining a childcare license. The Education department will be hiring a project manager to assist with the process of licensing the daycare. We anticipate operations will begin in 2024.

The Waasakwa ELC has been used as a collaborative program space to assist the Social Service and Health department in facilitating the following programs:

- Supervised Access Visits (Social Services)
- Counselling Services (Health)
- After School Program (Social Services)
- Drumming (Social Services)
- Chakra Dance (Health)

Early Years

Early Years programming was offered under the supervision of the Waasakwa ELC manager. During the 2022-2023 fiscal year, the Early Years section of the Waasakwa ELC offered the following services:

- Children's Oral Health
- HBHC Home Visits
- Play Group – Drop-in sessions

In addition to offering these services to our youngest Debendaagziwaad, the Health Babies, Health Children worker has created a welcoming space for our new families and babies to seek support.

Moving forward into the 2023-2024 fiscal year, the Education department would like to collaborate with the Health Department to expand these services to take care of the holistic needs of our babies and their families.

Social Services

Director of Social Services

The Director of Social Services manages the coordination of programs and services including Child & Family Services, Family Advocacy (Band Representative), Community Well-Being and Child & Youth Program.

From 2022-2023, the Social Services Department has seen growth and program success.

The Director of Social Services has attended various meetings with partner agencies and organizations including Nogdawindamin, Maamaawesying (North Shore Tribal Council), Anishnabek Nation (Union of Ontario Indians).

The Director of Social Services participated in the following committees and working groups:

- Band Meetings
- Education & Social Services Committee
- Emergency Response Team
- Director Meetings
- Anishnabek Nation – Indigenous Early Learning
- Nogdawindamin Quarterly Partnership Meetings

Family Advocacy (Band Representative) Program

Goals and Objectives

The Family Advocacy Program (Band Representatives) acts on behalf of Atikameksheng Anishnawbek on all child welfare matters with mandated child welfare agencies involving Atikameksheng families and children under the Child, Youth and Family Services Act. The agencies include; *Nogdawindamin Family and Community Services*, *Kina Gbezhgomi Child and Family Services*; *Native Child and Family Services of Toronto*, and other agencies where our families and children may reside or become involved with.

The duties of a Band Representative includes:

- Advocate and protect the collective best interests of Atikameksheng Anishnawbek children and to ensure a culturally appropriate disposition of the case.
- Work in collaboration with the Family Support Workers, the Family Well-Being Worker, and with various child protection agencies.
- Support and advocate for families and children going through any process or involvement with a mandated child welfare agency, including protection investigations, ongoing involvement, and children in care.
- Provide support and advocacy for families and members who are caring for children under agreements mandated by a child welfare agency. These may include caregivers caring for children under a customary care agreement, kinship care, temporary care, and/or traditional family plans.

- Band Representatives provide referrals and linkages to our families and children to services and supports to address the various needs of the children and families.
- The Family Advocacy Team works in collaboration with the Child and Family Services Team in the implementation of service plans for the families who are involved with child welfare agencies.

Service Statistics

Family Advocacy - Band Representative Service	
Ongoing Family Service (Protection Files)	25
Investigations	12
Children in Care *	50
Alternative Caregivers/Kinship Caregivers	15

As of March 31, 2023

*Includes other children in the care of other agencies

Family Advocacy Team

The Family Advocacy Team is composed of six staff members. Band Representatives are designated by Gimaa and Council. Their role in child welfare referrals is outlined and mandatory under the Child, Youth and Family Services Act. The Family Advocacy Manager is also designated by Gimaa and Council to complete Band Representative duties. Average caseload of the Band Representatives currently sits at 29.

Rachel Pattison – Family Advocacy Manager

John Miller – Band Representative

Tina Nootchtai – Band Representative

Michelle Beaudry – Band Representative

Lindsay Saikkonen – Clerk

Leah Cieslewicz - Case Aid/Repatriation Worker

Program Highlights and Successes

The 2022/2023 fiscal year saw tremendous growth and movement for our Family Advocacy Team. Band Representatives have been very successful in supporting our families and linking families to services and supports to aid in mitigating risk.

During the 2022-2023 fiscal year, the Family Advocacy Team enhanced the services and support as it relates to repatriation activities, connecting our children in care to their families and communities.

1st Annual Caregivers Gathering – January 2023

This was an evening to connect and celebrate all our caregivers, aunts, grandparents and extended families who have opened their hearts and homes to care for our children. This evening was a great success with over 100 people in attendance. Visits were had, reconnections were made and the children entertained with a comedy hour! The event was supported by our entire Social Services Team.



Staff Training

The Band Representative Team attended the Child Well-Being Conference in September 2022, with the *Anishnawbek Nation*. This training focused on the development and legal ramifications of Bill C-92.

Other Training Included

- Child Welfare Training
- Trauma Training – Seeking Safety
- Case Works – Case Noting
- Duty to Report

Protocol Agreements

The landscape and relationships with the mandated child welfare agencies is constantly changing. The 2022-2023 fiscal year saw the restructure of our protocols with *Nogdawindamin Family and Community Services*. The updated protocols will be brought to the new Social Services committee during the Summer 2023, and subsequently to Gimaa and Council for final approval.

Repatriation Activities

Repatriation activities include facilitating family and sibling access, connecting grandparents and extended family. Utilizing the Sacred Grounds and other resources in the community, our program was able to facilitate grandparent and sibling access.

Three children who previously were placed in non-Indigenous homes were returned to the community and placed with family and parents. Two youths who were raised in British Columbia visited Atikameksheng and reconnected with their biological family here.

Other repatriation activities include ensuring our children in the care of child welfare agencies have access to their culture, language, band registration and community access. This also includes ensuring they receive the appropriate support and services needed.

Child Well-Being Law Development

Atikameksheng Anishnawbek is part of the *North Shore Tribal Council Koognaasewin Project*, working on the development of our own Child Well-Being Law, which would see Atikameksheng implementing its own child welfare services and supports. This is a five-year project and is represented by the following staff members:

- Negotiation Team – Teresa Migwans
- Working Group – Darlene Shawbonquit
- Technical Group – Rachel Pattison

Atikameksheng Anishnawbek has held various information sessions, and reimagined our child welfare sessions through gathering historical knowledge on how our ancestors raised children.

As a member of the *Anishnawbek Nation*, the Atikameksheng Anishnawbek Family Advocacy Program also attended sessions relating to the Child Well-Being law development to gather relevant information in accessing funding, ministry changes and building service capacity.

Child & Family Services Manager

Family Support Program

The Atikameksheng Anishnawbek Family Support Program is a voluntary prevention service including primary, secondary and tertiary prevention services that work collaboratively with the Band Representatives and other internal & external resources. Our goal is to provide support and assistance to families striving to reach their goals and create positive change.

The Family Support Family Well-Being workers offer various services to Debendaagziwaad living on and off-reserve. Services may include the following:

- Family Support
- Advocacy
- In-Home Support
- Cultural Services
- Collaborating with Band Representatives and with internal & external organizations
- Referrals to other programs as necessary

The Family Support Program provides three levels of prevention:

- Primary Prevention - Programming, workshops, and family activities
- Secondary Prevention - In-home support
- Tertiary Prevention- Providing support to families in crisis

Traditional Parenting Program

The Family Support Workers delivered a six-week program focusing on topics surrounding parenting and related issues. The program provided a safe space to share cultural parenting teachings and express concerns and emotions surrounding parenting. Participants were incentivized with grocery gift cards provided to those that attended the sessions.

There were seven parents registered to participate, with five following through until completion of the program. Final graduation included participants receiving their certificates and having a graduation dinner.

In February 2022, the Family Support Program delivered the Indigenized Parenting Program and the positive feedback from the participants encouraged us to run another program.

School Lunch Market

This prevention programming continued in September 2022 in collaboration with the Education department. The monthly program provided healthy lunch snacks to many families during the school year. Overall, the program was well attended and the Education department will continue to offer the program as of April 2023.

Food Security Program

This prevention program started in November 2022 and wrapped in March 2023. The goal of this program was to assist with providing food to both on and off reserve Debendaagziwaad. The program was held once a month and individuals made arrangements to pick up their groceries at the Administration office.

The number of families who utilized the program were as follows:

Date	Number of Families using the program
November 2022	21
December 2022	41
January 2023	52
February 2023	53
March 2023	50

Family Well-Being Program

Goals and Objectives

The Family Well-Being program works to reduce the number of families affected by the child welfare and youth justice systems by reducing the need to bring children into care. The Family Well-Being Workers are responsible for developing, coordinating and delivering programs and services that focus on the reduction of the occurrence of violence in families, and the improvement of the overall health and well-being of communities. This program is prevention focused, community-led, and will address the root causes of violence, trauma and over-representation of Indigenous children and youth in child welfare and youth justice systems.

The Family Well-Being Worker will support families in crisis and help the community heal and recover from intergenerational violence and trauma. During the year, the Family Well-Being worker maintained approximately 10 files.

Equine Program (Horse Therapy)

This prevention program included building on relationships, working through anxieties and being aware of one's self-energy, behaviour and identity.

The youth also participated in different activities for each session that helped contribute to their growth and holistic wellness.

Relationship Building

We collaborated with the Nogdawindamin Family-Well Being program to build relationships within the community and with prevention workers. This program event was held on August 23, 2022 at the Teaching Lodge in Atikameksheng from 9:00 a.m. to 3:00 pm. The event included drumming, leather medicine pouch teaching and making leather medicine bags. Nine families attended the event. Children, youth, parents, and grandparents all enjoyed the day's activities and collaboration.

Feedback from the event included participants asking to see more activities and moments where individuals can sit together and engage in activities. Our department will work to offer more programs in the next fiscal year.

Knowledge Sharing and Survival Skills

The Family Well-Being worker co-ordinated a knowledge sharing and survival skills event which allowed youth the opportunity to learn how to build a fire-starting bundle with hide, a strike and flint.

On August 6, 2022, the Family Well-Being worker and some helpers participated in a knowledge sharing and survival skills program for Cultural Days. Activities included the "Calling of the Fire" ceremony.

Youth Initiative - Berry Fast Initiative for Pre-Teens and Teen Girls

Megan Espaniel, the Family Well-Being worker also worked in collaboration with Safiyyah Briggs, Wellness Coordinator for Mental Health, in participating in a few sessions with the youth.

September 30, 2022:

Five girls participated in the Berry Fast

Five boys participated in the Rites of Passage (Vision Quest)

October 4, 2022:

A sharing circle was held regarding MMIW (Missing and Murdered Indigenous Women). There were approximately five people in attendance.

October 18 & 20, 2022:

There were five girls on October 18th. On October 20, there were five boys that participated in learning about Healthy Relationships & Setting boundaries.

December 8, 2022:

There were eight boys who learned about the fire bundle making and teachings from Jason Nakoojee.

December 13, 2022

This involved an activity in which girls were shown how to make miinaagin.

Child and Youth Programs Manager

Goals and Objectives

The Child & Youth Program is responsible for the health & social community-based promotion, prevention programs and services offered inclusively to Atikameksheng Anishnawbek. The team ensures holistic approaches to well-being and wellness are implemented within its programs and services.

The Child & Youth Programs Manager received their designation in management in November 2022 through the First Nations Health Management Association. This designation allows them to work with new knowledge and skills, assist with setting strategic goals, implement business plans, and deliver quality health and social service programs.

Your Child & Youth Program Team consists of:

- Amanda Jourdain, Child & Youth Programs Manager
- Allyssa Soucy-Leroux, Child & Youth Worker
- Melissa Ross, Child & Youth Worker
- Kimberly Pahpeguish, Community Physical Activities Programmer

Staff capacity building sessions included:

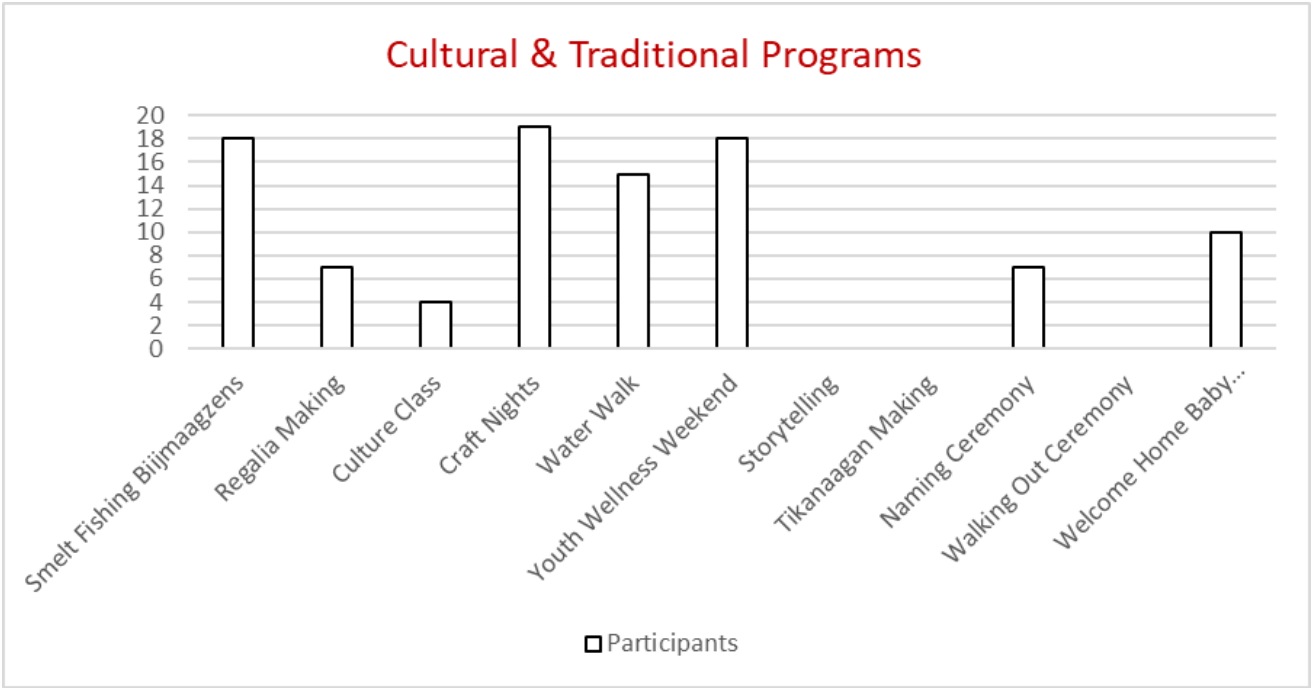
- First Nations Health Managers Certification
- Strengthening Spirit – Lateral Violence
- Lunch and Learn with Traditional Worker, Patricia Toulouse
- Medicine Walks
- SafeTalk – Suicide Prevention
- Right to Play Program Training
- Coach Training
- EMR – PS Suites Training
- Circle of Care
- Indigenous Healing & Seeking Safety – Trauma Informed Training
- Emergency Response Training
- HR Training
- Joint Health & Safety Training
- First Aid/CPR
- Advance Training for Autism
- Day After Day: Promoting Healthy Masculinities During the COVID-19 Pandemic

Child & Youth Programs

CHAPTER 1: Recovering Language, Historical Memory, and Cultural Foundations.

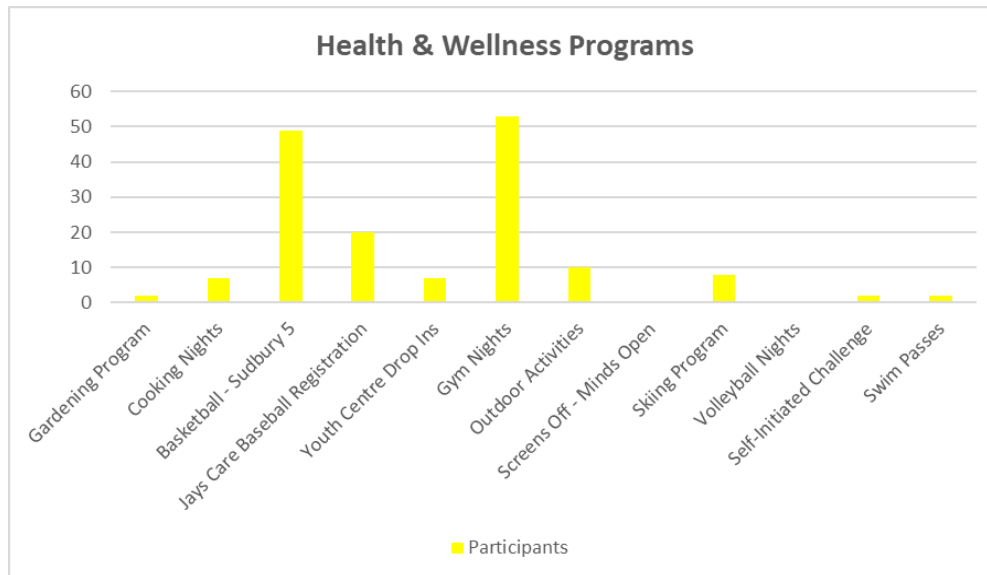
Reconnect Atikameksheng Anishnawbek citizens to the knowledge of our history and an understanding and appreciation of our traditions.

STRATEGY 1.5: To create special opportunities for historical and cultural learning for Atikameksheng Anishnawbek children and youth.

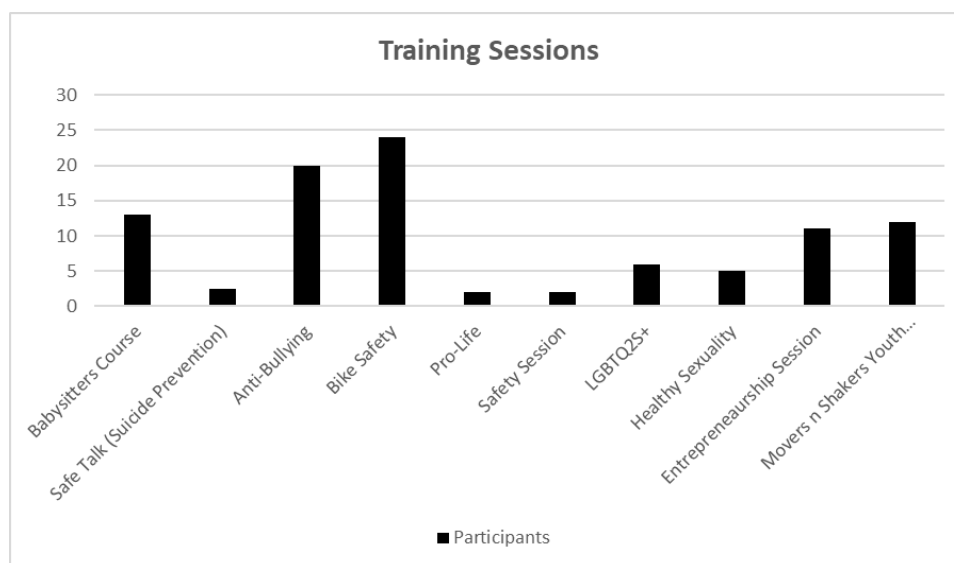


CHAPTER 2: Health & Wellness

Atikameksheng Anishnawbek will achieve optimum and sustainable mental, emotional, physical, and spiritual health and wellness at the level of individuals, families, and the whole community by the year 2040.



STRATEGY 3.2: Through health education and engagement.

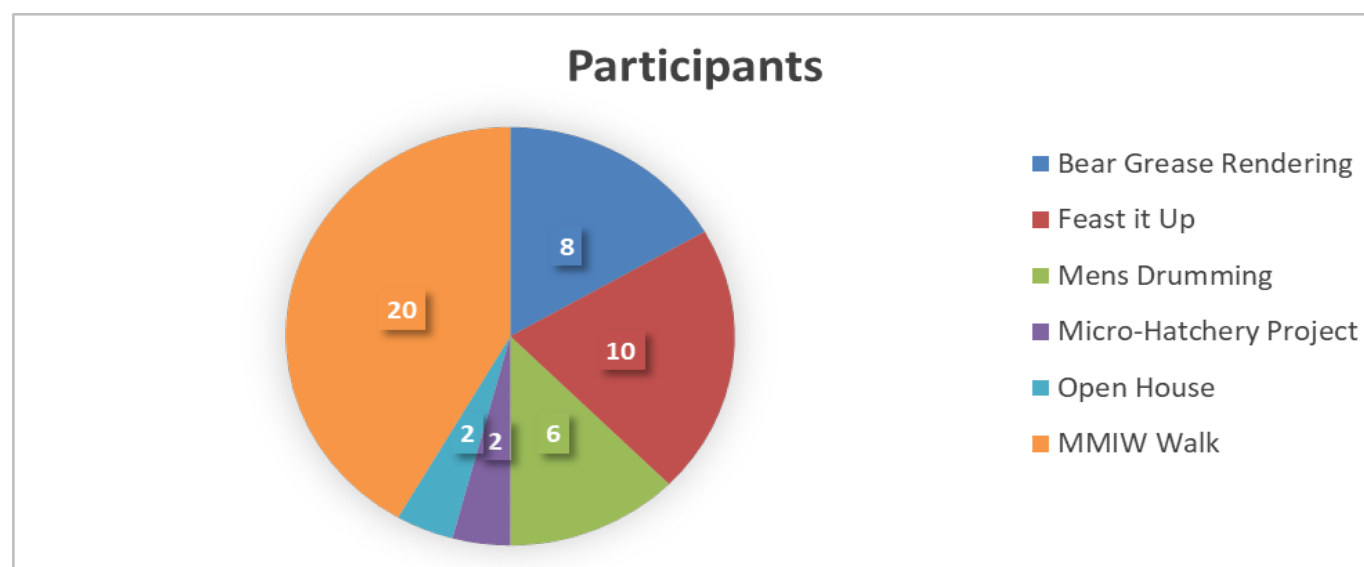


CHAPTER 3: Social & Community Development

GOAL 4: To engage Atikameksheng citizens at the grassroots in the work of rebuilding the close-knit fabric of traditional community life that was once ours through processes of community development.

Event	Participants	Event	Participants
Family Easter Party	130	International Child & Youth Mental Health Day	10
School PD Days	13	Halloween Party	62

Jays Care Tour	21	Children's Christmas Party	115
Toronto Blue Jays Game	18	Youth Christmas Party	27
Family Science North	25	International Women's Day	8
Family Dances (3)	186	Snow Sculpture Techniques - Winter Carnival	7
Family Bowling Nights	49	Sudbury Wolves Meet & Greet and Indigenous Awareness Day	28
Summer Program	46	2023 LNHL Spaghetti Fundraiser	78



Programming Post-Pandemic

The Child & Youth Program Workers were excited to get back into in-person programming. The pandemic had a huge impact on the children and youth mental health, which was seen in our summer program. With increased training for our program workers, we hope that our 2023 summer program is successful.

1 in 5 children and youth in Ontario have a mental health challenge. An estimated 75% of children with mental disorders do not have access to specialized treatment services. Wait times for counselling and therapy can be as long as 6 months to one year.

The effects of living with COVID-19 restrictions had a great impact on our programming and on schools. We observed poor mental health, learning loss and vulnerability to abuse in our youth participants.

We need to be patient but continue to work with our participants by re-learning our program values of the Seven Grandfather Teachings. A code of conduct has been developed and will be followed by all. We continue to have empathy and be supportive of our participants and their families. Referrals to appropriate professions will be made and we hope that with these resources in place; our children and youth will feel even more supported, and experience an increase in self-confidence and esteem.

Highlights and Successes

Program Staffing

The Child & Youth Program team consists of two Child & Youth Workers and one Community Physical Activities Programmer, Kimberly Pahpeguish. Kimberly joined our team in November 2022. This was a welcome transition as we all share the same responsibilities in the delivery of community-based prevention programming.

Youth Centre

The Youth Centre will be the central location for the Child & Youth Worker and Community Physical Activities Programmer. As such, the centre will receive a much needed makeover. This centralised workspace will benefit our children and youth and increase the Youth Centres operating hours.

Program Statistics

With the reintegration of in-person programs, we are pleased with the number of participants we have had. Reintegration is a process for all, and we will continue to respect Debendaagziwaad who decide to attend programs virtually.

Summer Student Employment

Each year, our Child & Youth Program hires students for the Summer Program and for our Environmental Health Project – Green Plan. The 2022-2023 year, we welcomed to our team:

Summer Program	Environmental Health - Green Plan
Savannah Johnstone-Pahpeguish	Hailey Wheeler
Theo Gonawabi	Mikayla Soucy

Tianna Nebenionquit	
Travis Pitawanakwat	
Matisha Nootchtai-Henry	
Clara Piche	
Mattea Nebonaionoquet	
Aiyanna Gonawabi	
Brooke Nanibush	
Sequoia Nebenionquit	



The summer program is an annual program for Atikameksheng children from the ages of seven to twelve. This program allows children to increase their knowledge and experience of culture, traditions, life-skills and more. Excursions included Whitefish Lake Beach, strawberry picking, blueberry picking, Science North and Urban Air.

Environmental Health Workers

The Green Plan's purpose is to monitor our recreation lakes by testing the water for E.coli and coliform. This program also monitors the growth of blue-green algae blooms in our lakes. In addition, the workers coordinate the Annual Water Walk for Round Lake. The annual water walk occurs on the first Thursday of August each year.

Community Well-Being Manager

The Community Well-Being Manager managed the following program delivery in the 2022- 2023 fiscal year:

1. Child & Youth Well-Being Workers (2)
2. Traditional Support - Oshkaabewis
3. Aunties & Gramma's Program / Nokomis Kidwaa Worker

Oshkaabewis

Department/Program Goals and Objectives

- Facilitate cultural programming for community
- Help with any cultural programming within the Atikameksheng Anishnawbek organization
- Assist elders when they conduct workshops/teachings/traditional healing, etc
- Help with traditional openings for events/gatherings/ceremonies, etc
- Visit schools to promote culture in Atikameksheng
- Help with harvesting, hide tanning, and other on the land programming when needed
- Assist with Ojibwe language development in the community
- Participate in the Regional Anishinaabemowin Steering Committee through Nogdawindamin
- Caretaker of Teaching Lodge
- Help to strengthen the cultural identity of the youth

Program Challenges

- Finding local elders to help facilitate teachings and workshops
- Consistently have youth of all ages join in on programming

Department/Program Statistics

- Big Drum Night attracted a total of 122 participants during its run of sessions
- The Full Moon Nights attracted a total of 15 participants
- The Fast Camp Prep Night attracted a total of 5 participants

Child and Youth Well-Being Program

The Child & Youth Well-Being Programs promote traditional knowledge and sharing of family practices.

Goals and Objectives

The Child and Youth Well-Being Workers facilitate activities surrounding food security, traditional knowledge and sharing of family practices. They also promote community sharing, how to support each other and assist

children and youth who are at risk or in care. These preventative programs work in collaboration with other teams and departments to prevent any involvement of child welfare.

Program Challenges

As we continue to work on the Circle of Care process, the implementation and follow up on clients or case conferences needs to continue with regular input and collaboration from relevant departments that promote mental health and physical well-being.

The amount of support needed for children and youth with exceptionalities has increased. We've identified a greater need for additional staffing and resources to provide safe and beneficial programming for all families. In the new fiscal year, our department is seeking additional funds and resources to overcome this challenge.

Program Statistics

Duration	Program	# of Participants	# of Children	# of Families
Weekly (On-Going)	Snack and Homework Club		106	
Bi-Weekly (On-Going)	Sensory Activity Night	56		
Bi-Weekly	The Mind Readers	16		
Six Weeks	Hiking Challenge	13		
NA	Community Drop In	19		
One Week (Annually)	Cultural Days	189		
Five Weeks	Sudbury MMA	101		
NA	T-Shirt Logo Contest	100		
Two sessions per week (On-Going)	Therapy Sessions	89	53	
On-Going	Hygiene Wellness Bags		1	
On-Going	Sensory Bags		2	
On-Going	Wellness/Smudge Kits - Odenaa	130	53	89

	Taaswin			
Six Weeks	Wilbur Moose Scavenger Hunt	86	41	41
Monthly	Creativtree	19	43	46
Monthly	Feast it Up	105	85	721
Annually	Hide Camp	172	157	296
Summer	Campfire Cooking	47	30	67
Annually once	Human Trafficking Awareness	19	8	16

Highlights and Successes

Providing therapy services to Atikameksheng Anishnawbek children and youth was made a priority. Alex McPhee was contracted to provide weekly services directly to identified children in the community.


Sudbury MMA in Atikameksheng was a huge hit. The participants had the opportunity to stay active and help improve focus, respect, and confidence. These children and youth were able to build upon their current skills and demonstrated great discipline following the lead of Coach Mike. Many parents & guardians along with the children and youth have asked for this program to be brought back to the community.

Overall, no matter what program these children and youth attended, the seven grandfather teachings were implemented as well as life-skills, social skills, problem solving and communication skills.

Wilbur Mooz was a major highlight over the last two years. During the pandemic, it gave families a reason to get out and look around for Wilbur as he moved throughout the community. Families enjoyed sending in their photos once they had found Wilbur on his adventures.

This year, we hosted our 2nd Annual Hide Camp. This year, we invited many of our local schools to attend. The goal of Hide Camp is to teach our youth about hide tanning and nurture the land-based learning of our future hide tanners.

Feast it Up has always been a hit with many families as it gives them the opportunity to try something new or produce their own ideas with the ingredients supplied.



The Snowshoe Challenge was the 3rd annual challenge. It has been requested by members every year since it started. The numbers are not always great and not everyone can get out every week but the photos sent in show smiles on faces.

The Snow Snakes Curling Bonspiel was introduced this year and it was a hit with our Grammas, Aunties and some of our younger parents. We will be promoting this again in winter 2024 as a one-day tournament.







Nokomis Kidwaa

Our main focus is to keep families together by providing programming and support to the community.

Program Challenges

Some of the challenges our families face is childcare and respite care.

Program Statistics

We had 21 families with children in care participate in the quilting group. There were 83 participants in total in the quilting group activities.

Program Successes

We were able to provide some comfort to loved ones during their final stages of life by giving them quilts. We are working on stocking up on our community quilts for traditional funerals with the help of many volunteers who have contributed time and skills to put these beautiful blankets together. We have a stock of baby tie blankets for our newborn babies. We are fortunate to be able to bring love and cuddles to the newborn babies in care. We are working on getting training for respite care in the future.

Housing and Infrastructure

Public Works

Public Works Work Plan and the Comprehensive Community Plan

#7: Infrastructure Development & Management

Goal 2: To increase public safety in the community

In accordance with our work plans, we graded roads in the area from Nora Road to Ojibway Road. We also swept the paved roads in the spring. We undertook asphalt patching in a few areas of concern at the bridge and throughout the community roads, making it safe for vehicles and pedestrians alike. Roadside shoulder maintenance grass cutting is being done in the summer months.

Band Buildings

#7: Infrastructure Development & Management - Goal 1: To develop a 30-year infrastructure capital plan that sets goals and identifies funding for new construction as well as ongoing maintenance and upkeep of current infrastructure in a phased process of growth consisting of five-year plans between the years 2010 and 2050.

Regular inspections and continued maintenance of all our public buildings is an ongoing task on a daily and monthly basis. Public works offices are now located up at the Public works garage, Mike Duhamel has renovated the upstairs mezzanine into two offices and high-speed internet fibre was installed.

Public Works Capacity

#7: Infrastructure Development & Management

Goal 3: To strengthen the financial and human resource capacity of the public works department

We are the essential workers that keep Atikameksheng moving and safe.

The staff consists of:

- Mike Duhamel – Asset Maintenance Infrastructure
- Shawn Petahtegoose – Water Distribution / Water Quality Analysis
- Blake Naponse – Asset Maintenance Infrastructure
- Devin Morningstar – Parks & Recreation worker
- Matt Solomon – Landfill Attendant
- William Ransom – Community Energy Champion

We will soon hire a waste management coordinator to complete our waste management study and to further along our recycling program in the near future.

Projects

Other projects of note that are continuing into 2023-2024 are the Community Energy Plan and updating the Capital plan.

We need project team members for the following:

- By-pass road
- 35 septic replacements
- New water main project Maanii Street
- Feasibility study on energy

Our main future project is to complete the 17-unit Housing construction on Nora Road in 2023-2024.

Housing Department

Housing is excited to share our many accomplishments during the 2022-2023 fiscal year, supported by portfolio Councillor Vance Nootchtai.

We would like to share the following highlights:

- Rapid Housing Initiative housing construction contract awarded to Maki Construction
- CMHC Section 95 housing construction contract awarded to Maki Construction
- Carpentry Fundamentals Training program graduation ceremony
- Canada Mortgage and Housing On-the Job Training Program
- Naadmaadwiuk Employment and Training
- 30-Year Housing Strategy Development
- Comprehensive legal review on revised Housing Policy
- First Nation Market Housing Fund Credit Enhancement increase for new housing \$60,000.00 and \$150,000.00 for renovations
- Two new housing units constructed private builds and one First Nation Market Housing Loan
- Seniors Home Modification Grant Program Own Source Revenue Allocation

Housing Committee are as follows:

- Diane Bob
- Lorraine Naponse
- Noella Nebonaionoquet
- Jennifer Nootchtai
- Candace Ozawagosh

The current Housing portfolio is 150 households. The Housing program is responsible for 62 tenant agreements representing a housing portfolio at 41% units within Atikameksheng.

Housing List update as of March 31, 2023 – 62 members on the list

One-bedroom = 21	Two-bedroom = 19	Three-bedroom = 18	Four-bedroom = 4
On-reserve = 32 on the housing list		Off-reserve = 30 on the housing list	

Canada Mortgage and Housing

- Canada Mortgage and Housing On-the Job Training Program approved in the amount of \$15,000.00
- Home Adaptations for Seniors' Independence (HASI) one application was approved
- Rapid Housing Initiative was approved in December 2021 in the amount of \$1,476,395.00 for construction of seven (7) units: one 5-bedroom bungalow; one 3-bedroom bungalow and one 5-plex (1-bedroom unit)
- CMHC Section 95 Phase 10 Loan was approved in the amount for \$923,000.00 on January 11, 2022

Other

- Flamand Management Services completed the 30-Year Housing Strategy Analysis Report, forming the basis for the Housing Strategy Plan. The Housing Strategy Plan is pending approval by Gimaa and Council for community consultation. The 30-Year Housing Strategy aligns with our Comprehensive Community Plan Goal 4: To develop a 30-year Housing Strategy
- A comprehensive legal review on the revised Housing Policy dated June 24, 2020, commenced in October 2021. The comprehensive legal review will identify any legal issues to make necessary revisions that will correct any inconsistencies that will aid in the policy's readability and interpretation. This review considered whether the Housing Policy complies with Atikameksheng Anishnawbek's Land Code, Land Use Law, Cannabis Law, applicable human rights legislation and applicable privacy and confidentiality obligations
- On-Reserve Housing renovations - 20 approval letters were signed by the applicants. Various projects completed: structural, heating, remaining projects to be completed by June 30, 2023
- Seniors Home Modification Grant Program received an allocation for Own Source Revenue in the amount of \$75,000.00. It assisted 4 seniors with housing needs within the approved Seniors Home Modification Grant Program guidelines
- 12 Lot Subdivision Development – Whitefish Lake Hill Subdivision Phase 1 construction pending funding for the construction of the 12 lots
- Green Plan Project – Watermain Replacement and fourteen (14) new septic services for band owned assets work to commence in 2023
- Capital Planning Study Update completion to be determined
- Asset Management System will continue in the new fiscal year

- NSTC Tech Services – quarterly NSTC Housing Manager’s meetings good networking with NSTC First Nation communities. Housing Conference hosted by NSTC, UCCM and WBAFN Tribal Councils

We continue working with the Finance Department on arrears that have been ongoing for several years. Housing has worked diligently with Finance and tenants on resolving these arrears. We believe we can accomplish a goal of having no arrears for Atikameksheng Anishnawbek.

Housing will continue working within the Comprehensive Community Plan to guide our priorities.

Chapter 7 Goal 4: To develop a 30-year housing strategy/plan in the new fiscal year and to generate and maintain housing stock appropriately to meet the needs of Atikameksheng Anishnawbek’s membership.

The well-being of the community is enhanced through safe, secure, and affordable housing.

Lands and Economic Development

Department Goals and Objectives

The Lands & Economic Development Department consists of the following divisions:

- Administration
- Business Development
- Business Park Development
- Community Development
- Lands Management

The goal of the Lands & Economic Development Department is as follows:

- Administering lands and natural resources management
- Assisting the community in developing employment and economic opportunities
- Identifying new business and revenue opportunities
- Planning, developing, and coordinating the Business Park Project

The Department mainly focuses on **Chapter 3: Social and Community Development, Chapter 4: Prosperity Development, and Chapter 5: Lands and Environmental Stewardship of the Community Comprehensive Plan (CCP).**

Highlights and Successes

Some of the department's highlights and successes for 2022-2023 include:

- One full-time position (Community Development Manager) was filled this fiscal year.
- The Economic Development Division was approved for funding for 21 Summer Students this fiscal year.
- The second cohort of the Life Path Program began in early September with five students participating. The cohort concluded in March 2023.
- The new micro-hatchery equipment was set up in the department office during the first week of April. There was also a new and upgraded micro-hatchery installed and running at the Youth Centre.



- The Lands Division collected approximately 200,000 walleye eggs for the new micro-hatchery in mid-spring. They began to hatch in early June and were released into Blackwater on June 7th.

- A 'Bat Night' with Bat Expert, Derek Morningstar, was hosted on July 8th at the Chalet and Sacred Grounds.
- The Lands Division collected over 220 snapping turtle and painted turtle eggs this summer. The eggs were placed in the department's incubators and monitored daily by the team.



- The 4th Annual Turtle Release was held on September 15th, with over 30 people in attendance. Turtle Clan Teachings were held at the Teaching Lodge, courtesy of Elder Mary Elliott and Brandon Petahtegoose, followed by the release at Halfways.
- The Lands Division had submitted a project proposal with Centre for Indigenous Environmental Resources (CIER) that focuses on work with Species-at-Risk and was approved. The project is centered around monitoring the Atikameksheng territory for Eastern Wolves via trail cameras. Once the data has been collected, it will be analyzed with an expert to identify wolf species (Eastern Wolf, Gray Wolf, or hybrids) in Atikameksheng's territory.
- The S-100 Wildland Firefighter Course was hosted in the community during the last week of October. Nine participants are now certified for S-100.
- NATT Safety Services hosted a six-week Indigenous Skilled Trades Preparation Certificate Program in early 2023. Four community members completed the certificate and are now prepared to begin working in entry-level mining positions.
- A Job Fair was held at the Community Centre on April 19th. 16 businesses and 59 members were in attendance.
- The Economic Development Division hosted a 'Career Fair Week' on November 14 – 17. The Career Fair week events included mock interviews from A&M Remediation and Vale and cover letter and resume workshops from Niigaaniin. A job fair was hosted on November 17th which saw over 60 community members, with 19 organizations in attendance.
- Throughout early 2022, multiple membership, administration, and leadership consultation sessions were held for the review of the Economic Development Corporation's Mission, Vision, and Value Statements, as well as policies, procedures, and the Economic Development Strategy. Once finalized, the documents were presented and approved by Gimaa & Council.
- The economic development corporation was officially incorporated on June 21, 2022, by the Ministry of Government and Consumer Services, and the Board of Directors were presented and approved by Gimaa & Council in August 2022. The department continues to assist the corporation.

Lands Registry Clerk

The Lands Registry Clerk (LRC) is responsible for organizing and providing support to the Lands Committee. This fiscal year, the Lands Committee conducted a total of eight meetings. In March 2023, the Lands Department invited the Lands Committee to form an Interim Lands Committee to complete the outstanding work. It was also decided to begin a call-out to fill in a vacant position in the Lands Committee which will be appointed in the new year. The Lands Committee continues to meet on a monthly basis to discuss Band Member concerns, reviewing and revising documents for the benefit of Atikameksheng Anishnawbek.

In the first months of this fiscal year, the LRC began developing a new 'Un-Surveyed Land Allotment Policy' which was presented and approved by Gimaa & Council at the June 20th, 2022 band meeting. This policy created a procedure for any interested Debendaagziwaad who wished to build a home in an un-surveyed area. Two Debendaagziwaad have successfully undergone this process which has led to the approval of two new lots that are now allocated to them.

During this time, the Lands Department was also able to finalize the approval of the 12 residential lot survey on Nora Road. The lots that were reserved by the Housing and Infrastructure Department began construction while the LRC reached out to the 15 Debendaagziwaad who were on the 'List of Interest'. This list has been maintained by the LRC for approximately two and a half years. The LRC also submitted a weekly flyer notifying Debendaagziwaad of the available lots, which also outlined a list of the required documents to qualify for the pre-qualification process.

The deadline for the submitted applications for available lots along Nora Road ended on January 20th, 2023. The Lands Department received two completed applications. Due to the low number of applications, there was not enough interest to hold a 'lottery' for lot distribution. Instead, the Debendaagziwaad were given the option to choose their lot and worked with the Lands Department to have it allocated to them according to the Home Lot Allocation Policy. Currently, Nora Road still has four lots available for Debendaagziwaad.

The Lands Registry Clerk has completed a total of four Panache lease transfers, four Debendaagziwaad requests, and a total of 16 lot allocations (including residential, temporary certificate of occupations, and commercial).



Lands Manager

Program Goals and Objectives

The Lands Division is responsible for the management of reserve land and resources in a manner that embraces the economic, environmental, and social goals of Atikameksheng Anishnawbek in accordance with the Land Management Code (2008).

The division oversees the Natural Resources, Lands Registry, and Environmental Coordination program, and mainly focuses on Chapter 5: Lands and Environmental Stewardship of the Community Comprehensive Plan (CCP).

The work carried out by the staff of the Lands Division encompasses the economic, environmental, and social goals set by the community members and leadership. All land requests are facilitated through the Lands Office proceeding to the Director of Lands and Economic Development, and Lands Committee, and then to Gimaa and Council for approvals.

A Lands Registry System is maintained to register all transactions between band members and third parties involving Atikameksheng Anishnawbek community lands. Research and gathering of data pertaining to all-natural resources, the environment and lands management is a key function of the Lands Division. Mapping, monitoring, compliance of various land uses, and activities are the other key functions to ensuring that efficient management occurs on all Atikameksheng Anishnawbek lands. Other key components for the sustainability of a healthy forest ecosystem that will ensure that forest activities and decisions are always undertaken for the benefit of the community and for the interests of the next seven generations.

Program Highlights and Successes

For this fiscal, some changes have taken place within the Lands Department. We are slowly building the capacity within the department and have been able to secure funding to add a new Lands staff member. Our Lands Department staff now consists of the following staff members.

- Lands Manager – Lori Richer
- Natural Resources Coordinator – Thomas Assinewe
- Environmental Coordinator – Robert Paishegwon
- Species at Risk Coordinator – Nigel Ekomiak
- Lands Registry Clerk – Courtney Corbiere-Wabegijig
- Lands Management Technician – Shannon Gonawabi

Lands Committee Members

- Portfolio Councillor – Art Petahtegoose
- Chairperson – Monica Homer
- Hannah Morningstar
- Joshua Shawbonquit
- Noella Nebonaionoquet
- Rubina Nebenionquit

Environmental Coordinator

Broad Scale Fish Population Monitoring:

In summer 2022, Atikameksheng Anishnawbek and Laurentian University completed broad scale monitoring in five lakes within the Reserve Boundary.

Lakes included in the studies were:

- Whitefish Lake
- Blackwater Lake
- Round Lake
- Cranberry Lake
- Fly Lake

The study included development of bathymetric maps for each lake, testing for general water chemistry, testing for contaminants of concern, fish population monitoring and fish tissue sampling. Please see below tables for more information. Overall, it was found that the lakes were in good condition and there was evidence of improvement with respect to metal concentrations compared to 1970's study.

Lastly it was found that Whitefish Lake had higher levels of phosphorus than the Provincial Water Quality Objectives (PWQO's), which may be due to increased human activity and landscaping/land development around the lake. For a copy of the full report, please reach out to the Lands Department.

Separate reports will be generated for the fish tissue sampling and sediment core sampling.

Table 1. Total number of fish vs expected number of fish in each lake, based on size of lake.

Lake Name	Area (ha)	Observed # of species	Estimated # of species
Round	585	15	13
Whitefish	383	11	13
Cranberry	136	12	11
Blackwater	87	13	10
Fly	51	7	9

Table 2. Total catch, total catch per unit effort (CPUE) (total catch/total number of nets) and species richness for the 2022 Atikameksheng BsM survey lakes.

Lake Name Species	Round n	Whitefish n	Cranberry n	Blackwater n	Fly n
Bluegill	0	0	1	0	0
Bluntnose shiner	1	0	0	0	0
Brown bullhead	14	134	19	23	142
Cisco	7	12	160	2	0
Emerald shiner	0	0	0	1	0
Golden shiner	12	1	3	2	1
Lake trout	1	0	0	0	0
Largemouth bass	6	0	16	23	0
Log perch	0	0	13	0	0

Northern pike	32	10	3	16	59
Pumpkinseed	7	9	9	31	24
Rainbow smelt	73	35	0	0	0
Rock bass	5	122	74	9	9
Smallmouth bass	74	176	49	1	15
Spottail shiner	8	0	0	1	0
Walleye	12	2	0	6	0
White sucker	10	16	15	14	0
Yellow perch	90	56	121	41	66
Species Richness	15	11	12	13	7
Total Catch	352	573	483	170	316
# of Nets	30	19	21	19	18
Total CPUE	11.7	30.2	23	8.9	17.6

Environmental Reviews:

In the 2022/2023 fiscal year, 11 simple environmental reviews were completed for recreation camp lots. One was completed for the 12 lots located on Nora Road 2. More were completed for residential lots on Nora Road.

Funding Applications:

In the 2022/2023 fiscal year, our application to the First Nations Guardians Initiative was approved for \$50,000.

Lands Management Technician

This position is under Lands & Economic Development but also interacts with other departments in Atikameksheng. The Lands Management Technician assists with special projects and conducting surveys while engaging in field work throughout the year.

Lands Monitoring

The lands monitoring program takes place on Atikameksheng lands and Panache Lake leases. In addition, community concerns are also addressed in a timely manner. This process is handled by way of field reports.

These reports record date, time, location (UTM coordinates), notes, actions taken and follow up/resolution. The reports are then submitted to the Lands Manager with a directive for correction.

Water Quality Monitoring Program

The Lands Management Technician and the Environmental Coordinator collaborate on the Water Quality Monitoring Program. The first year of data collection is a baseline study. The second year will develop a pattern for our Atikameksheng lakes with Whitefish Lake being a major focus. This data collection process is completed by taking lake readings at every metre in the water column to the bottom of the lake floor. The device used is called YSI ProDSS (Digital Sampling System) which reads temperature (Celsius), dissolved oxygen (DO), turbidity (FNU), pH (acidic or basic) and conductivity (SPC).

Summer Students

We requested three summer students for the 2022 season. They were given the opportunity to participate in the following projects:

1. Bat Project
2. Turtle Project
3. Lakes Study
4. Bringing our People Home event
5. Recreational Camp Lot review

During their last week of employment, summer students embarked on a day trip within the Atikameksheng territory. They explored the Burwash site and engaged in wildlife sightseeing of the Elk population. Summer students also participated with the departmental R&R Day with a brunch and a trip to Sudbury Kartways.

SAR - Species at Risk

The Species at Risk (SAR) coordinator is responsible for the implementation of the approved Forestry Management Plan, Codes of Practice, Environmental Management Action Plan and Forest Business Plan. The SAR coordinator also assists in the regulation and development of natural resources available to the First Nation. The SAR Coordinator supports the Natural Resources Coordinator and Environmental Coordinator in various project tasks with a strong focus on fieldwork.

AFSAR Species-at-Risk Bat Monitoring Project Phase 3 (2-Year Program)

In 2022, a great deal of information was collected for the bat monitoring project in Atikameksheng Anishnawbek. This is an important place for many bat species, but most notably for the Silver-haired bat and Little Brown myotis. Acoustic data was collected at many locations from May 4 to September 21, 2023. We gathered a large amount of data about bat activity in different locations, and the presence of many species has also been confirmed through capture and the identification of some maternity roost locations within Atikameksheng and some long-distance movements on the Motus network.

We have discovered “hot-spots” where there is extremely high activity for particular species at certain times of the year. These should continue to be monitored, while also investigating new locations that provide suitable habitat for bats. Based on the data from 2022, some of these hot-spots are as follows:

- Chalet - continued long-term monitoring of all species, but for Little Brown myotis, Eastern Small-footed myotis and Northern myotis in particular
- Floating Creek - extremely high bat activity overall, high Silver-haired bat activity
- Blackwater Lake - extremely high bat activity overall, high Silver-haired bat activity
- Reserve Camp Road Beaver Pond - extremely high bat activity, high Little Brown Myotis, high Silver-haired bat activity
- Round Lake Culvert - high activity overall, high Silver-haired Bat activity
- Twin Culverts - high Silver-haired bat activity
- Hill Street- early season activity peak
- Panache Pit - relatively high Eastern Small-footed myotis activity early in the season
- Lot 61 - relatively high Little Brown myotis activity late in the season, some late-season Eastern Small-footed myotis recordings

Our study focused on continuing to add the baseline data for future conservation to assist the population growth of these declining species within Atikameksheng Anishnawbek. We also engaged our Debendaagziwaad with some knowledge about bats and how to assist with their conservation.



Figure 2: Derek Morningstar holding a Little Brown myotis at the community bat capture night

Due to COVID-19 restrictions, we postponed community engagement sessions until the second year. We held a multi project community update in March 2022.

Assessing the Presence of Eastern Wolves within Atikameksheng Anishnawbek

Funding was approved in late July 2022 by the Centre for Indigenous Environmental Resources (CIER) through Environment and Climate Change Canada (ECCC) for assessing the presence of Eastern Wolves on Atikameksheng Anishnawbek lands.

- A trail camera study was completed within Atikameksheng Anishnawbek
- Staff in the Lands division started putting up cameras in August 2022 and began taking them down in late January/early February 2023
- Trail cameras were placed in over 30 locations within the area
- Majority of locations were accessed with the use of a UTV off-road vehicle



Natural Resources Coordinator

The Natural Resources Coordinator (NRC) received a total of 20 camp lot requests. 11 of these requests were submitted with all the proper documentation to Gimaa and Council, and were approved.

The NRC and Environmental Coordinator undertook the following duties.

- Visiting sites for tree removal
- Participating in the Vale and KGHM sub-environmental meetings
- Landscaping
- Handling animal/wildlife complaints
- Responding to environmental inquiries
- Working on lease lot requests and applications
- Responding to general land base inquiries

The NRC applied for three funding opportunities and was successfully awarded funding for one project:

- Aboriginal Fund for Species-at-Risk (AFSAR): Habitat Restoration and Habitat Protection Planning on Atikameksheng Anishnawbek First Nation

The NRC assisted the Species at Risk Coordinator in applying for two funding opportunities and was successfully awarded funding for one project:

- Centre for Indigenous Environmental Resources: Assessing the Presence of Eastern Wolf within Atikameksheng Anishnawbek

Atikameksheng's Turtle Project

Atikameksheng Anishnawbek used an innovative approach that incorporates stewardship, community monitoring, traditional ecological knowledge, and western science to develop best management practices for mitigation strategies to aid with the SAR turtle recovery. Atikameksheng evaluated the effectiveness of nest caging and artificial incubation to increase turtle egg hatching success by comparing egg hatching success between artificially incubated nests.

Atikameksheng will use data and results gained from the project to update its Species at Risk Management Plan in order to most effectively manage turtle SAR with Atikameksheng to aid their recovery.

The Lands Department held a community event to release the turtles, and a small group of Debendaagziwaad came out to the turtle release at Halfways Creek.



Fig 3: Community Release at Halfways



Fig 4 and 5: Baby snapping turtles

Walleye and Brook Trout Fisheries (Micro-Hatchery Project)

This project will promote traditional ecological knowledge to aid in increasing the stability of fishing resources. The introduction of a micro-hatchery project will replenish and strengthen walleye and trout populations within lakes that they historically thrived in. It will also improve and sustain the walleye and trout fishing resource in the lakes in and surrounding Atikameksheng Anishnawbek community.

To take action on replenishing the stressed sport fish populations, we will continue the micro-hatchery program within the Lands Department of Atikameksheng and the Youth Centre. Developing this two-bell jar micro-hatchery program opens a lot of benefits to the community including replenishing essential fish populations, community involvement and educational workshops. In 2022, we received brook trout eggs from the Ministry of Natural Resources and Forestry but we hope to collect and harvest trout, whitefish or lake trout eggs on our own in the next couple of years. Through the execution of this project, we expect to start seeing an increase in populations of walleye and trout after 3 years.

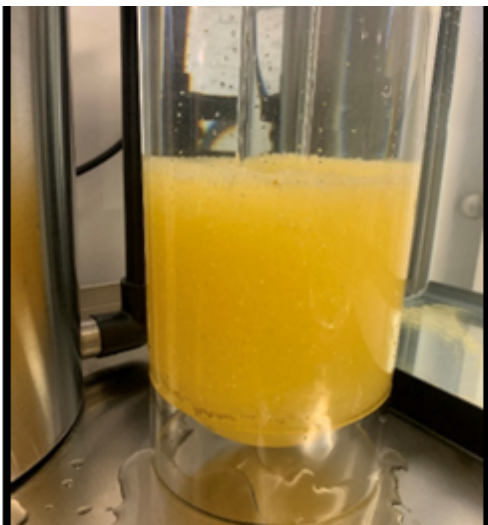


Fig 6: Micro-Hatchery in Lands Office

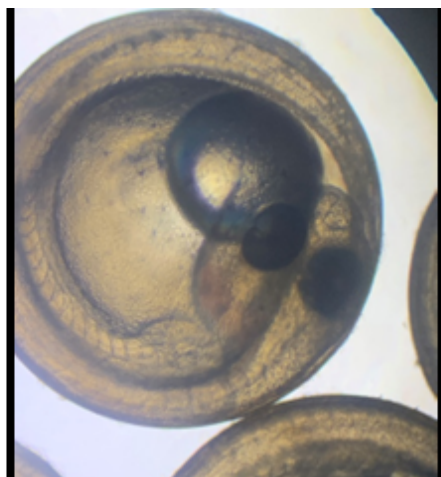


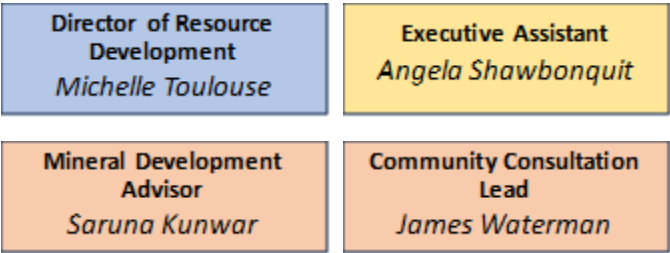
Fig 7: Walleye eggs

Resource Development

PROGRAM GOALS AND OBJECTIVES

The main responsibilities of the Resource Development Department include leading all activities related to consultation and resource management in Atikameksheng’s asserted reservation boundaries and traditional territory. The Resource Development Department works with the Atikameksheng Anishnawbek Negotiation Team (AANT) in leading negotiations, developing partnerships and agreements as well as engaging proponents, partners, and ministry representatives.

Community Comprehensive Plan (CCP) primarily focuses on Chapter 4: Prosperity Development and Chapter 5: Lands and Environmental Stewardship as well as objectives in Chapter 8: Governance.



The 2022-2023 fiscal year is the first reportable year for this newly formed department. The recruitment process for a director to lead this new department began in the beginning of Q1, with the new director, Michelle Toulouse being hired in August 2022. The recruitment of an Executive Assistant and a Community Consultation Lead (CCL) took place in Q3 with Angela Shawbonquit joining the team in October as the Executive Assistant and James Waterman as the Community Consultation Lead in November 2022. Saruna Kunwar, Mineral Development Advisor (MDA) went off on parental leave in December 2022. As of March 31, 2023, the MDA position was vacant and recruitment efforts to cover MDA parental leave are ongoing.

Atikameksheng Anishnawbek Negotiation Team (AANT):

The AANT committee meets on the second Wednesday of the month for regular monthly meetings with additional meetings and sessions scheduled as required.

AANT Committee Members:

- Gimaa Craig Nootchtai
- Councillor Art Petahtegoose
- Councillor Vance Nootchtai
- Kevin Greer
- Monica Homer
- Kathleen Naponse
- Darlene Naponse
- Christian Naponse

CONSULTATIONS AND PROJECT UPDATES

Aggregates

Consultation for the Fairbank Lake Road Aggregate Resources Act Application has been ongoing since 2021. A community information session was held virtually on November 30, 2022 to provide an update on the project and to gather feedback and answer questions that Atikameksheng Debendaagziwaad may have regarding the project. Consultation is continuing into the next fiscal year, anticipated to be completed by the end of 2023 as the project seeks final aggregate resources act permits and licensing from the Ministry of Natural Resources and Forestry (MNRF).

Bill 71: Building More Mines Act, 2023

In March 2023, the province introduced plans to amend the Mining Act with the intention of reducing barriers to get projects permitted and more mines built. Proposed changes include:

- Eliminating the Director of Mine Rehabilitation
- Giving the Minister of Mines the same decision-making authority as the Director of Exploration and Director of Mine Rehabilitation
- Lightening the closure plan certification process, deferring elements, lowering obligations, allowing phased financial assurance, and changing the definition of “rehabilitate”
- Lowering standard of care required to issue recovery permits.

As of March 31, 2023, this Bill has gone through a second reading in the legislature and is anticipated to receive royal ascent this summer. Once the Act is passed, it will take some time for the Ministry regulations to be updated to reflect the changes in the Mining Act. This Act is very distressing for First Nations as the consultation was rushed and inadequate and the bill raises new concerns rather than addressing any of the issues with the current Mining Act.

Early Exploration

A total of 61 early exploration plans and ten permits were subject to consultation during the 2022/23 fiscal year. Plans and permits are reviewed for potential issues or concerns regarding impacts to Atikameksheng Anishnawbek rights, titles, or interests. Debendaagziwaad are provided with the opportunity to comment and raise concerns prior to the plans and permits being issued by the Ministry of Mines. Information is shared using community flyers and the website.

Energy Projects

The Ontario Power Generation (OPG) began consultation on its Coniston Generating Station Life Extension Projects in early 2023 as per the provincial Environmental Assessment Act, Class Environmental Assessment (EA). Atikameksheng has reviewed the project reports and provided comments regarding revegetation efforts on the

site. Atikameksheng plans to work collaboratively with Wahnapiatae on this project, incorporating traditional knowledge of community elders and knowledge keepers.

In 2021, Hydro One prepared the East Lake Superior Regional Infrastructure Plan with the purpose of addressing near and mid-term hydro needs in the region. Plans include pole replacements, replacement and/or refurbishment of ageing infrastructure, replacement of end-of-life components, and building new transmission lines to address gaps in service delivery. Atikameksheng Anishnawbek is working collaboratively with other Nations to develop capacity in this sector to address and/or mitigate any issues or concerns where there may be adverse impacts to potential or established treaty rights as well as to benefit from opportunities identified in this plan.

Environmental

The Resource Development Department receives consultation notices about changes to environmental regulations and policy both provincially and federally. Department staff review internally as well as collaboratively with Lands and Economic Development staff to ensure that all consultations are responded to and that internal reviews including getting feedback and comments from Debendaagziwaad is completed.

Forestry

Resource Development staff and Lands and Economic Development staff have met with the Northshore Forest, Spanish Forest, Sudbury Forest and Timiskaming Forest to discuss annual work schedules, business opportunities in forestry, FSC audits and programs being piloted to deal with pests impacting timber yields and stand health. The Resource Development Department sees the need to develop capacity in forestry and is including the development of a forestry strategy in the 2023/24 workplan to begin moving the forestry file forward and re-establish the sector in Atikameksheng.

Mapping Projects

Robinson Huron Waawiindamaagewin is conducting a treaty-wide use and occupancy mapping study for the 21 signatory First Nations. The study is being conducted in four phases, over a five-year period.

The project involves one-on-one interviews with Debendaagziwaad who have extensively used and harvested in the territory. Atikameksheng held an information session on February 2, 2023, to introduce the project, sign up for interviews and answer any questions or address concerns that Debendaagziwaad had about the study. The interviews will take place in the community in Q1 of the 2023/24 fiscal year with the final report and map confirmation and celebration in Q2.

The Firelight Group is conducting Traditional Knowledge and Use Study (TKUS) focusing on the KGHM Victoria Project area. The purpose of this study is to identify potential adverse effects on Aboriginal or treaty rights, identification of values, valued components, and indicators, including identification of locations of environmental

sensitivity and important habitat; identification of locations have special associations for Indigenous peoples; and the identification of the comparative benefits and adverse effects associated with the Project. This project has experienced delays due to scheduling, however, it is set to begin in Q1 of 2023/24.

Site Rehabilitation



Rehabilitation work at the Long Lake Gold Mine Project (LLGM) has been ongoing for many years. Resource Development staff and Lands and Economic Development staff continue to meet regularly with MINES to discuss and get updates on the project. Activities completed by MINES in 2022/23 include:

- Hiring a consultant to complete the Cultural Heritage Evaluation, as per the Class EA, with a completion date of Q1 of 2023/24 fiscal year
- Continued seasonal monitoring of ground water and surface water quality
- Engineering consultant retained to complete the design of road improvements with final report expected in Q1 of 2023/24 fiscal year
- Engineering consultant retained to complete detailed design and construction permitting associated with rehabilitation with final report expected in Q1 of 2023/24 fiscal year
- Consultant retained to complete a third-party review of the proposed rehabilitation plan, which aligns with the ministry's proposed approach to reduce arsenic loading into Long Lake

MINES is completing a site rehabilitation investigation and design study at the former Lockerby Mine. The purpose of these studies is to improve the understanding of contaminants at the site and assess rehabilitation options to mitigate the contaminants. The study will help decide what options are best for the site, including long term water management. This will be an ongoing project with regular updates as the project progresses.

The Resource Development Department will continue to engage with MINES on these projects and provide updates to AANT, Debendaagziwaad, and Leadership on a regular basis.

RELATIONSHIP BUILDING

Forestry

Resource Development staff began meeting with Wiikwemkoong Lands staff to get updates on and discuss the status of the N'Swakamok Forestry Corporation (NFC). There is work to do on updating the NFC board members and getting a clearer picture of where the member communities stand on NFC. Debendaagziwaad have expressed interest in building capacity in forestry and to reestablish a forestry business in Atikameksheng. These items will be addressed through the development of a forestry strategy in the 2023/24 workplan.

Provincial Ministries



Resource Development staff and AANT began meeting with the provincial ministries, including MINES, Ministry of Transportation (MTO), Ministry of Environment, Conservation and Parks (MECP), Ministry of Indigenous Affairs (IAO), Ministry of Natural Resources and Forestry (MNRF) to discuss various resource development projects and permits in the traditional territory. These discussions are ongoing as permitting and regulatory requirements are changing and there is a continuous need to ensure that the Crown is upholding its responsibilities.

Sister Nations

Resource Development staff have been collaborating on proposed work for the OPG Coniston/Stinson projects with staff from Wahnapiatae. Resource Development staff have also met with staff from Sagamok Anishnawbek's Lands, Resources, and Environment Department to discuss consultation processes and internal document management. Developing strong relationships with sister nations is important to ensuring that industry and government are engaging in meaningful consultation and that the Nations are participating in and benefiting from the projects and operations within the territory.

SUMMARY OF RELATIONSHIP AND BENEFIT AGREEMENTS

2210985 Ontario Limited

Agreement (s): Resource Extraction Agreement – November 20, 2018.

Projects: Aggregate Pit/Quarry in Drury Township

Day Group

Agreement (s): Resource Extraction Agreement – August 9, 2017.

Projects: Aggregate Pit/Quarry in Levack Township

Glencore Canada – Sudbury Integrated Nickel Operations (Formerly Falconbridge)

Agreement (s): Memorandum of Understanding – December 20, 2017

Existing Mines/Operations: Nickel Rim South Mine, Strathcona Mill, & Fraser Mine

New projects: Onaping Depth Project



KGHM International (FNX) (Formerly Quadra FNX Mining)

Agreement (s): Memorandum of Understanding – December 16, 2011; Advanced Exploration Project Agreement (Victoria Project) – November 7, 2014

Existing Mines/Operations: Levack Mine and McCreedy West

New Projects: Victoria Mine Project

Macdonald Mine Exploration Inc

Agreement (s): Memorandum of Understanding – May 24, 2019

Vale Canada Ltd (Formerly INCO)

Agreement (s): Relationship Agreement – December 19, 2018

Existing Mines/Operations: Copper Cliff Complex, Garson Mine, Vale Copper Cliff Refinery, North Mine, Clarabelle Mill, South Mine, Creighton Mine, Totten Mine & Coleman Mine

Wallbridge Mining (Archer Exploration Corp.)

Agreement (s): Memorandum of Understanding – March 24, 2011

Projects: Wallbridge Mining sold its portfolio of nickel assets to Archer Exploration Corp. The company holds 37 properties comprised of 309 square kilometres within 807 mining titles located within the traditional territory

Details on each of the above noted agreements including benefits, commitments and obligations of each party are confidential and details can be provided to Debendaagziwaad upon request

NEGOTIATIONS

Atikameksheng Anishnawbek continues to be heavily impacted by resource development activity. There are nine operating mines, two mills, two smelters and a nickel refinery operating largely within the Red Line Boundary. The Crown has an obligation to consult and accommodate where there may be adverse impacts to potential or established treaty rights.

Atikameksheng has gone through a process of vetting subject matter experts to assist and mentor AANT and the negotiation teams in their ongoing efforts to negotiate a comprehensive agreement that maximizes the benefits for Atikameksheng Debendaagziwaad, whilst ensuring the natural environment is protected for seven generations. IBA negotiation team members are recommended by AANT and approved by Council by motion.



KGHM IBA Negotiations

Negotiations with KGHM on the development of a production impacts and benefits agreement (IBA) for the Victoria Mine Project have been ongoing since early 2022, with the negotiation framework agreement being signed in November 2021. The negotiation framework agreement sets out the principles, objectives, schedule, and budget for the IBA negotiations. The KGHM negotiation team this fiscal year included:

- John Vallely
- Michelle Toulouse
- Paula Naponse
- Councillor Art Petahtegoose
- Kathleen Naponse
- Monica Homer
- Kevin Greer

They received additional support from Lands and Economic Development, Resource Development and Governance staff. The KGHM negotiation team works with subject matter experts from the Firelight Group and Maurice Law.

Vale Relationship Agreement

Renegotiation of the Vale Relationship Agreement will commence in 2023/24 with the hiring and onboarding of a Lead Negotiator to the department in Q1. The Vale negotiation team will need to be confirmed and a new negotiation framework be developed to set out the path for negotiations.



Other Agreements

In 2022/23, a new process was implemented to include a Statement of Joint Acknowledgement (SJA) between the proponent and Atikameksheng Anishnawbek. The SJA is an agreement that the proponents will engage in continued discussion and negotiation of an Exploration Agreement in advance of future activities including permitting. The goal is to negotiate memorandum of understanding (MOU) agreements with the proponents that sign SJAs as MOUs have more specific details on the relationship including frequency of meetings, community support, business, employment and training opportunities and path towards a resource extraction or benefits agreement if the project proceeds past exploration.

The goal is to have agreements with all proponents and businesses operating within the Red Line Boundary and greater traditional territory, including but not limited to mining, forestry, aggregates, and utilities. A Lead Negotiator position is being proposed for the 2023/24 fiscal year to address the large number of agreements and negotiations that need to happen. This position would focus on agreement development and negotiations, support Resource Development Departmental initiatives and work closely with AANT.

HIGHLIGHTS AND SUCCESSES

Establishing relationships with proponents operating within Atikameksheng Anishnawbek Redline Boundary and in the traditional territory is important and a fundamental purpose of this department. Getting Atikameksheng Debendaagziwaad out on-site visits and tours at the different plants and projects is important to asserting Atikameksheng's position as a rights holder. This past fiscal year, the Resource Development department organised tours for Debendaagziwaad and staff to KGHM Victoria Project, Glencore's Craig Mine, NORCAT training facility in Levack. This has been a successful initiative and the Resource Development Department will continue to develop relationships and create opportunities for AANT, Debendaagziwaad and staff to tour sites and learn about the resource development operations within the territory.

The biggest success for the Resource Development department this fiscal year is being a part of the team that played a role in the establishment of Aki-eh Debinwewziwin. This is a new joint venture company owned by Atikameksheng Anishnawbek, Sagamok Anishnawbek, Wahnapiatae First Nation and Technica Mining. Aki-eh Debinwewziwin is the first majority First Nation owned mining development, supply, and service company in Sudbury. This is a true mark of economic reconciliation and speaks to the work of the Nations and of the vision and efforts made by our industry partner. This partnership has been in the works for several years, but the vision of the four parties finally came to fruition this spring, when the agreement was signed. The agreement will be made official through ceremony, which is set to happen in the late spring or early summer of 2023.

CHALLENGES

This inaugural year of Resource Development has had its share of challenges. Onboarding a new Director and staff has caused delays in developmental work for the department. Staff had to become familiar with their positions, create work plans, get up to speed with the status of projects, internal processes for reporting and communicating with Debendaagziwaad and Leadership as well as proponents, industry, and government. Workplan items that were not completed in the 2022/23 fiscal year have been carried over to the 2023/24 workplan.

There is a limited amount of core funding available to support the work of the Resource Development department. Most of the fiscal budget comes from own source revenue funds (Heritage Fund) as well as some implementation funding from existing agreements. This speaks to the importance of addressing these budgetary gaps by negotiating agreements with proponents to include implementation and capacity development funding to ensure adequate support for the work of the Resource Development department.

As the AANT and KGHM negotiations progress, the length and frequency of meetings has increased significantly. This will require additional recruitment to ensure adequate representation at the AANT table and negotiation tables.

Health and Community Wellness

Health Programs Manager

Goals and Objectives:

The Health Programs manager develops and ensures programs are delivered to allow the community to make healthier life choices. The Health Program manager assists with the mandate to provide health services to the Debendaagziwaad of Atikameksheng Anishnawbek. The Health Programs manager is responsible for monitoring and management of health programmers and personnel. They also are responsible for planning, managing, and evaluating Health programs/services.

Successes:

- We were successful with the proposal for a Family Violence Prevention Program with Indigenous Services Canada for a Community Support Hub to support community members within the Sudbury area. We obtained approval for the first part of the proposal for \$120,000.00 (included was funds for a lease; two outreach workers; family violence prevention worker; signage, furnishing and office equipment).
- With these funds, we were able to secure a location for the Community Hub in Sudbury and we were able to complete the logistics for the location to include all renovations.
- We hired a contract Outreach worker to work out of the hub and we were fortunate to hire an individual from the community with several years of outreach experience.
- We were able to offer this Outreach worker full-time employment.
- The grand opening for the Hub took place in November 2022 and it was a great success. We had approximately 50 to 60 individuals attend both from the community and partnering agencies. The hub received some great media exposure.
- On the evening of the grand opening, we received a donation of \$10,000.00 from JS Drilling and \$1000.00 from Cementation.
- For the year of 2022-2023 our team worked at full capacity and had each position filled
- We assisted the Lifepath program and accepted 2 placement students from that program from January 2023 to March 31, 2023.
- We worked on a proposal to Gimaa & Council to request additional funds to assist in the operation of the community hub. We were successful in this request and received funding to hire an additional Outreach Worker from January 2023 to March 31, 2023.
- Diners Club has been providing lunches every 2nd Monday from 12pm to 2pm at the Community Hub.
- Our Mental Health coordinator provides support from the hub to community members on Mondays & Tuesdays. The Addictions & Traditional Health coordinator provides support on Wednesdays and is available as requested. The Membership clerk provides services from the hub to community

members the 1st Wednesday of each month. The Band representatives are scheduled to be working out of the hub each Thursday on a rotating basis.

- In the spring, a second proposal (five-year proposal) was submitted for the Family Violence Prevention Program to have a Family Violence Prevention worker for the Community Support Hub. To date we have not had a response.
- On January 31, 2023, we received additional funding from Union of Ontario Indians (UOI) for \$6,222.00 to use on programming funds and this was spent by year end.

Restorative Justice Program

The Restorative Justice Program (RJP) team was very successful in funding proposals for this fiscal year. The Ministry of the Attorney General - Indigenous Justice Department (AG-IJD) was presented with our “wrap-around” health strategy directly connected to Shawenekezhik Health Centre. MAG-IJD, through the Ministry of Health (MOH), then awarded us with an additional Restorative Justice Wellness Worker (RJWW) position and \$150,000 to implement the strategy. Finally, we submitted a funding proposal to the Department of Justice Canada and was awarded a full-time Gladue Aftercare position with a budget of \$97,500 per year for 5 years.

The RJP team completed a job description for the RJWW position and the new hire started work in August 2022. We completed the terms of reference for the Steering Committee, and the Advisory Council Members while keeping up with the quarterly reporting to Gimaa & Council, the Community Policing Committee, the funders and the First Nations partners.

The Justice Program team went door-to-door in the community canvassing for the “soft opening” in June when we held our Mock Circle. We had 19 Debendaagziwaad attend and surveys were completed by nine individuals. The Mock Circle was a great learning experience for the facilitator and the participants.

The growth of the Justice Program will continue as the Indigenous Peoples Court with the support of Gimaa and Council.

In closing, we provided service to seven clients. One client, from a partnering First Nation, had a Gladue Report submitted to the court in Elliot Lake on June 5, 2022. Even though this went beyond our scope of funding, the Atikameksheng Anishnawbek Justice Program felt compelled to fulfill the request. We held our grand opening in March 2022. It was a wonderful event with 78 attendees.

Gladue Aftercare Worker

The Gladue Aftercare worker is a member of the Atikameksheng Anishnawbek Justice Program (AAJP). The role of the Gladue Aftercare Worker is to assist individuals who are status, non-status, Métis and Inuit people that are before the Court who are looking at a custodial or non-custodial sentence. The Gladue Aftercare Worker is responsible for providing the Court recommendations when imposing a sentence upon an Indigenous offender.

Goals and Objectives

The Gladue Aftercare worker is to maintain a minimum caseload of 30 clients and to appease funder requests. The program's goal is to become the largest service provider in the Greater Sudbury Area when dealing with Gladue Matters. The Gladue Aftercare worker also advocates for any Indigenous person who is before the Court and provides the Court with culturally appropriate recommendations.

Program Highlights and Successes

The Gladue Aftercare worker has assisted two clients in having their matters withdrawn.

The Gladue Aftercare worker attended the first-round discussion of the Indigenous People's Court. The Judiciary and the Head Crown Attorney intends to implement Sudbury's first Indigenous People's Court in Greater Sudbury by June 2023.

The Gladue Aftercare worker attended the visit by the Judiciary and Crown Attorney's on January 27. Gimaa, the acting CEO and a number of directors were present. Also present were three members of the Judiciary, two members of the Crown Attorney's office and members of the AAJP.

Program Statistics

The Gladue Aftercare worker has had 15 clients access their services. There are 13 active files. Two files have been resolved by the Court and therefore have been deemed closed.

Patient Transportation Program

A consolidated agreement with Indigenous Services Canada for medical transportation enables Atikameksheng Debendaagziwaad access to medical services when transportation is an issue. A Health Services clerk and two medical drivers are responsible for the daily operations of the program. The program includes local, after-hours/urgent and long-distance medical transportation coordination.

Type of Appointment	2021-2022	2022-2023
Medical Appointments	509	552
Methadone/Suboxone related Appointments	950	2098
Miscellaneous (prescriptions, lab samples, vaccine pick-ups, client deliveries etc.)	81	188
Before/After-Hours/Weekends	-	691
Long Distance Out of Town Medical trips	47	95

Highlights and Successes:

- Providing reliable and flexible transportation program meeting the needs of the community seven days per week
- A second driver was hired to assist with the many transportation requests
- Having three program medical vans allow for less client wait time
- All statistical and financial reports were completed and submitted quarterly as required for the Health Transfer Contribution Agreement

Health Services Clerk

The role of the Health Services Clerk is varied and continues to play a vital role in the day-to-day operations of the health centre. As a first point of contact, the Health Services clerk greets and refers clients to appropriate personnel and services.

In addition to the coordination of the medical transportation program, the Health Services clerk also:

- Supports the Director of Health and Community Wellness with health centre administrative duties as needed during staffing changes, training of the newly hired staff members and participated in several other highly important initiatives delivered by the health centre

- Plays a key role as part of the vaccine planning team by maintaining and assembling isolation kit supplies, distribution of rapid antigen tests, promotion of COVID-19 vaccination clinics, COVID-19 safety and provincial guidelines via flyer and social media
- Provides administrative support to the entire health team by means of processing financial requests and program promotion via social media as requested
- Continued to provide NIHB and Atikameksheng Trust advocacy to Debendaagziwaad
- Participates in a prevention and infection control committee with Maamwesying health team
- Completed level two of Joint Health and Safety Certificate training and sits as an employee representative
- Participates as a representative on the digital health sub committee for the Maamwesying Ontario health team Information management plan

Jordan's Principle Systems Navigator

GOALS AND OBJECTIVES

- Assist children, youth and their families to navigate multiple and complex health and social services systems in order to address a variety of health, wellness and educational needs
- Service coordination and planning related to children and primary caregivers
- Outreach and information sharing among community members and professionals in the educational and medical fields

Program Overview

The Jordan's Principle Systems Navigator works with Indigenous Services Canada (ISC) and other community services to coordinate applications to Jordan's Principle to children and families from Atikameksheng Anishnawbek, who require them. Quarterly presentations on the program are planned for the Debendaagziwaad during the next fiscal year. The navigator collaborates with Atikameksheng staff and community professionals, to assist with service provision to children, and families.

Gathering documentation to support applications has greatly improved over the last year. This success is due largely to the great collaboration with the education workers of Atikameksheng.

The biggest challenge for the program has been the delay on adjudication from ISC once applications have been sent and received. The service standard for applications is supposed to be 24 hours for urgent submissions and 48 hours for standard submissions. The delay in the responses from ISC has been much longer in most cases (up to more than 5 months for some). Follow up with ISC to confirm receipt of submissions has not improved the response time. However, we have achieved success in getting all the backlog applications cleared up by engaging with the First Nations Caring Society.

While the focus is ultimately on providing services to children and families, the Systems Navigator also has a role in holding ISC to account in upholding the Canadian Human Rights Tribunal ruling regarding Jordan's Principle. The challenges faced when dealing with delays or denials from ISC are contrary to the ruling made to ensure that all indigenous children receive prompt services when they are required and warranted.

Wellness Coordinator (Addictions)

Goals and Objectives:

The Wellness Coordinator for Addictions & Traditional Health assists in addiction counselling, specialized information sessions and clinical work that are specifically targeted for the needs of our Debendaagziwaad. With the understanding that everyone has their own free will, the goal is to remove barriers, motivate healthy change and better lifestyles in our community for our people to overcome addiction and mental health issues.

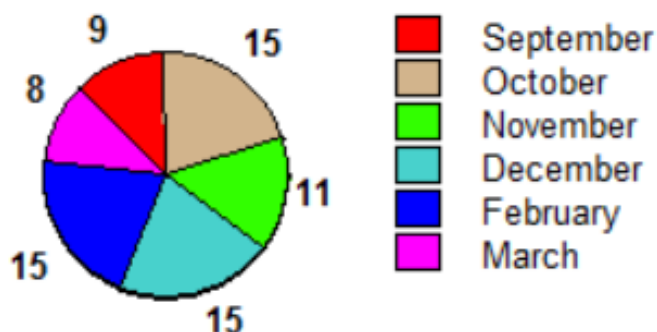
Wellness Coordinator (Mental Health)

The Wellness Coordinator facilitates topics of mental health for the community's education and awareness that allows people in the community to see how to remove barriers and choose a healthy lifestyle. The Wellness Coordinator implements promotional projects within the community of Atikameksheng Anishnawbek to achieve wellness in the daily lives of our Debendaagziwaad.

Program Successes:

- Participated in the NOSM Students welcome, teachings, and farewell
- Planned and facilitated Berry Fast and Vision Quest events for youth
- Made 150 Mental Health First Aid kids

Youth Group Attendance



Mental Health Statistics (Clients served)

Month	Mental Health	Addictions	Cultural Supports	Advocacy/Referrals	MHFA Kits
April	0	2	0	0	0
May	5	1	0	1	0
June	5	0	0	2	0
July	8	0	2	0	0
August	5	0	2	1	0
September	5	1	2	0	0
October	3	1	0	1	0
November	6	1	0	0	0
December	8	1	0	0	0
January	10	1	0	1	0
February	9	1	0	1	21
March	9	1	0	0	8

Outreach Worker

The Outreach Worker provides support to at-risk youth and adults who may be experiencing mental, emotional, spiritual, and physical challenges. Focus will involve engaging individuals affected by substance use through Community Outreach and complemented by in-office hours for support and referrals.

The Outreach Worker will patrol local high-risk areas to provide support, information, and supplies to individuals to help meet their needs. The Outreach Worker will assist individuals in finding opportunities, solutions, and resources to address their own social, behavioural, and emotional needs.

The Outreach Worker will work directly with at-risk youth and adults by building relationships and working in collaboration with Atikameksheng Anishnawbek's programs, services and supports as identified in the circle of care.

Goals and Objectives:

Our program goals and objectives are to provide support to all at-risk youth/adults from Atikameksheng Anishnawbek who may be experiencing mental, emotional, spiritual, and physical experiences.

We accomplish our goals by the following methods:

- Focusing on providing harm reduction supports
- Providing basic prevention and intervention
- Acting as crisis supports
- Providing outreach services on the street, shelter systems, temporary living spaces, or through our community partners
- Answering referrals internally and externally
- Building positive relationships with community members and community partners
- Providing safe transports for individuals to housing appointments, detox, hospital, crisis and shelter systems

In-Reach Service Statistics:

of connections at the hub: 393

of people serviced off the street: 25

of services provided: 656

of harm reduction kits: 0

of people attending programming: 44

of bus tickets provided: 24

of needles picked up: 0

of gift cards distributed: 7

of referrals-Housing: 55

of referrals-Addictions services: 43

of referrals-Health supports: 43

of referrals-Other: 263

Outreach Service Statistics:

of connections total: 1024

of people serviced off the street: 37

of services provided: 1443

of harm reduction kits: 0

of bus tickets provided: 4

of needles picked up: 0

of gift cards distributed: 7

of referrals-Housing: 82

of referrals-Addictions services: 61

of referrals-Health supports: 76

of referrals-Other: 468

Program Successes:

- Certified trainers for Non-Violent Crisis Intervention
- Created ten Transitional Housing kits
- Created 20 Emergency Street kits
- Completed one Self-care session and two Sound Bath sessions

Adult Day Programmer

Transportation - Monday and Wednesday

Independent participants are encouraged to go to Sudbury to complete any shopping needs and integrate with new people at the local New Sudbury Shopping mall. The purpose is to decrease isolation and increase independence.

Teatime

Every Tuesday, seniors are invited to teatime to help decrease isolation, participate in activities, and receive health promotion information. Joy Rides are rides to the bush to reconnect with memories from the old way of life.

Walden Food Bank

A monthly program to decrease any food related financial stress for lower income Debendaagziwaad.

Home Support Visits

Weekly coordinated outings for shopping needs, hospital escorts, banking or home visits. One-on-one time with the client to talk about daily living.

Dinner and Movie Nights

Monthly excursions to local restaurants and Sudbury Cineplex. The purpose is to decrease isolation and encourage good communication about discussions on food interests and film discussion.

COVID-19 Emergency Support Services

Emergency support for Debendaagziwaad affected by COVID-19 included grocery support, delivery of medical supplies, and wellness check ins.

Walking Group

Over the duration of eight weeks, clients met every Wednesday for an hour of low impact exercises that included walking, meditation, and stretching.

Adult Day Health Centre Garden

A seasonal program designed to help with food sustainability for Debendaagziwaad and allow the Diners Club chef to work with organic ingredients. Debendaagziwaad were able to harvest fresh tomatoes, pumpkins, peppers, and a variety of herbs.

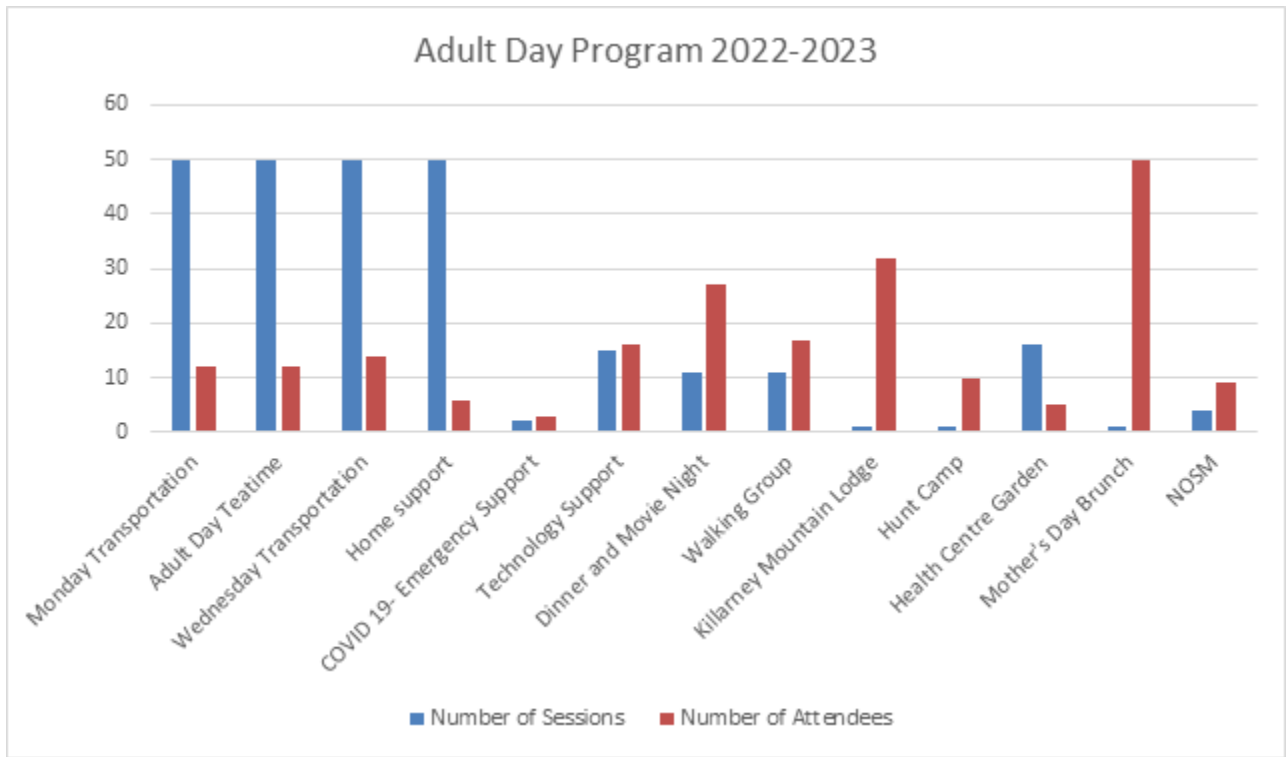
Killarney Mountain Lodge Fish Fry

A seasonal outing to enjoy beautiful scenery, traditional foods, good company and to make long lasting

memories.

Hunt Camp Outing

A seasonal outing to reconnect with nature, share memories of old hunting experiences, and for programmers to collaborate.



Diners Club Program

Diner’s Club provides nutritious meals for Home and Community Care Clients, Debendaagziwaad who are 50 years of age or older and the Debendaagziwaad of Atikameksheng Anishnawbek. Our goal is to have our elders come out and attend the lunches for a nutritious meal, to socialize with others and provide education sessions. We have successfully provided weekly lunches for 60 to 85 clients this past year. Last year, we provided meals for 80 to 100 clients, but that was when we were still providing Meals on Wheels. We have approximately 45 clients that eat-in and 40 clients that pick-up. This is an increase from when we started the eat-in program, in which we had 25 clients eating-in and 25 clients that picked-up.

Diner’s Club is always looking for volunteers. If interested, please call the Administration Office.

Home Care Program

The Home and Community Care program assists Atikameksheng Anishnawbek Debendaagziwaad to remain independent in their community by being the entry point to in-home health services and community support services. We assist people with health challenges to live at home within a network of support services. Significant efforts have been made as we modify the way we work to ensure that we are protecting our staff and clients.

We have also continued to deliver programs that ensure needs arising from the COVID-19 pandemic are met. Even though many restrictions have been lifted, we are still supporting community members who want to keep themselves safe at home.

Our Meals on Wheels Program has changed back to in person as well as providing meals for community members to pick up if they choose to eat on their own. There are approximately 87 to 100 meals prepared each week.

Support Cooking

Support Cooking provides a way for Elders in our community who require assistance with cooking to receive nutritional meals. Our goal is to make sure that meals are prepared and packaged and then frozen for future use. This way, when they are unable to cook, there is a good wholesome meal ready for them. We are also reducing isolation which can lead to depression.

Community Kitchen

Community Kitchen provides elders a place to gather and cook nutritious meals in a small group. Our goal here is to provide new recipes, have our elders try new vegetables and reduce isolation. On average, six clients attend the Community Kitchen.

Case Management

The Home and Community Care manager links and coordinates assistance from both paid service providers and unpaid help from family and friends so that the client may have the highest level of care in their own homes and community.

- There were 26 clients in the Long Term Care program who received home support services.
- There were 147 people who were 50 plus living in the community. They are eligible to attend or participate in programs in the Home and Community Care program.

Home Management – PSW Services

Home support services are direct care services provided by Personal Support workers to clients who require personal care with activities of daily living such as: mobility, nutrition, lifts & transfers, bathing & dressing, cueing (providing prompts to assist with the completion of tasks), grooming and toileting.

Home support services can also include homemaking activities as a supplement to personal assistance when appropriate. These activities may include clean-up, laundry of soiled bedding or clothing, and meal preparation. In addition, Personal Support workers also perform specific nursing and rehabilitation tasks as delegated by health care professionals. Home support services can be provided for a brief time while recovering from surgery or over a longer period.

Program Successes

- **Evaluation Trips for the Home & Community Care Program:**

There were two Home & Community Care evaluation trips in February 2023. The first group of 16 participants attended the Ottawa trip and 46 participants attended the Toronto trip. The purpose of these trips was to provide a fun outing for the community members and HCC clients, as well as gather information on the Home & Community Care programs and services. In the focus groups, an overview was provided on how the Home & Community Care program has grown since it began in 1998. In addition, the information gathered from these meetings gave us direction on modifications needed to improve services and helped us set priorities for future program planning.

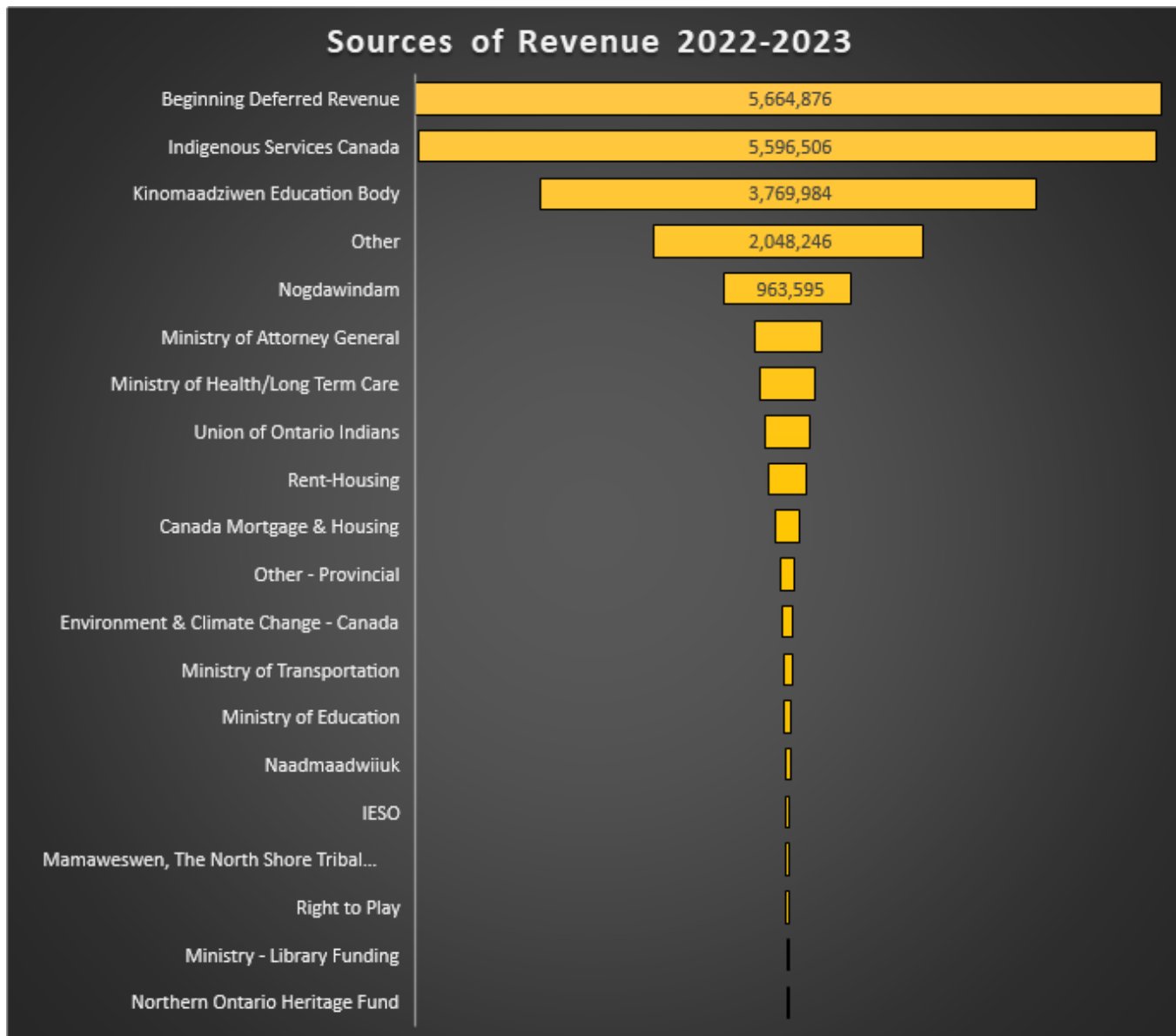
- **Digital Health Proposal:**

The Home & Community Care Program was approved in the amount of \$37,578.00 for a proposal submitted to Health Canada for e-health funding. This funding assists in the implementation of an electronic medical record system, as well as to provide support for improved data collection, analysis and reporting. The Home Care Manager was able to purchase electronic equipment for all the employees of the Home Care program.

- **Virtual Care Access and Literacy Pilot Program:**

First Nation Digital Health Ontario (FNDHO) provided four iPads to the Home & Community Care Program. The iPads will help us to provide support to community members in their health and wellness journey. Some of the benefits of having the iPad include virtual visits with health care professionals, apps available for healthy lifestyle training, self-care and education, exploring information on mental health and cognitive health, and traditional healing. The use of the iPads is free of charge for Home & Community Care clients and community members.

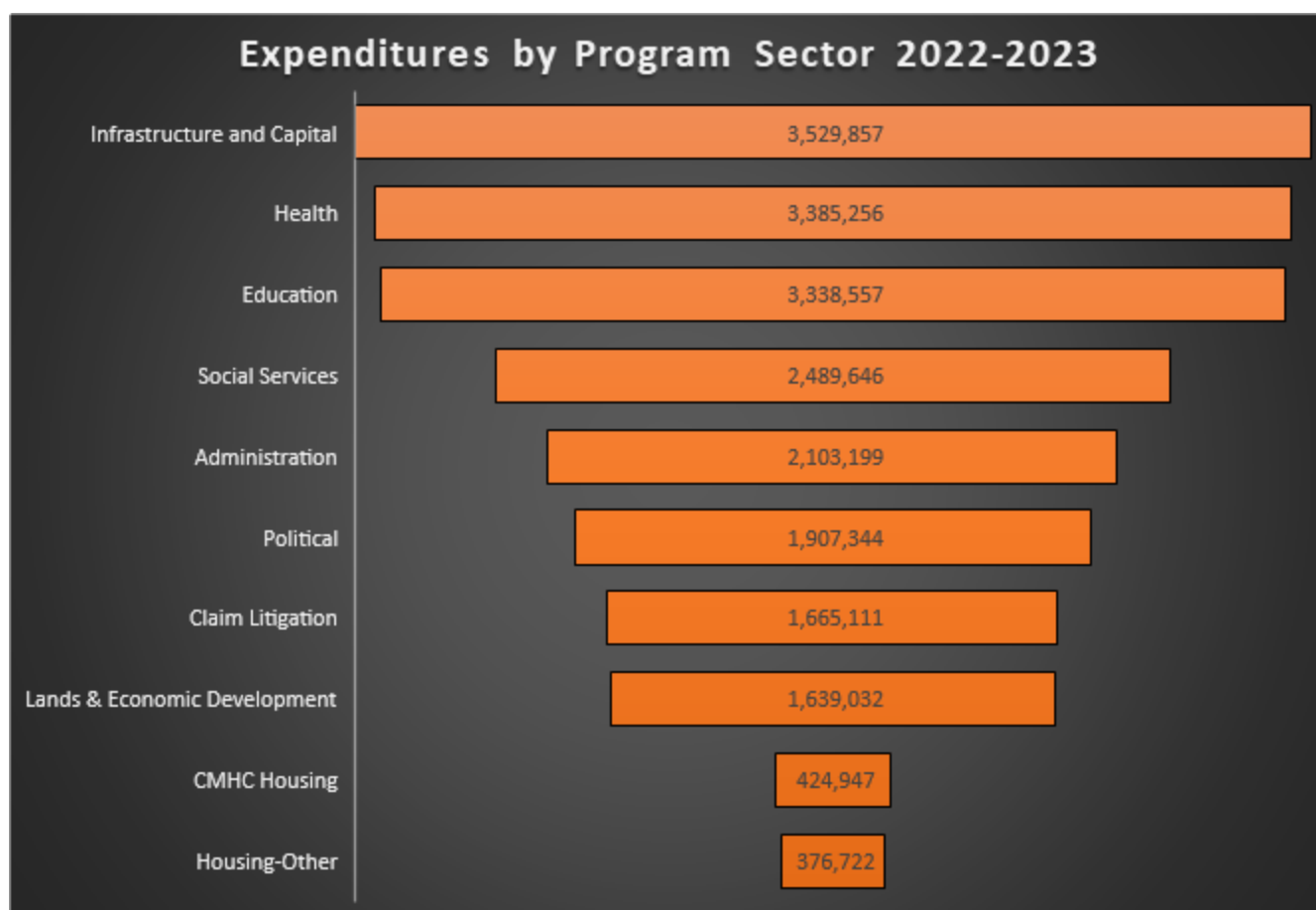
Finance and Administration



Total Revenues before deferred contributions totaled \$13,858,803

Net Deferred Revenue (Monies brought forward to Fiscal 2023-2024) \$364,017

Total Revenues recognized in Fiscal 2023-2024 \$14,222,820




At the end of the fiscal year, we were in a deficit over all by \$326,559 attributable to the recognition of claims litigation from general operations. Without this expenditure, we would be in a surplus situation of \$1.3 million dollars. This expenditure is recoverable on a favourable outcome of litigation or negotiations for Atikameksheng Anishnawbek's timber and boundary claims.

Financial Governance Policy

This policy brought Atikameksheng one step closer to receiving the Financial Management Board's System Certificate as issued by the First Nation Financial Management Board (FNFMB).

The Financial Management Board's auditors commenced the financial management systems certification review on November 15, 2022 and completed their review December 19, 2022.

At the Financial Management Board meeting January 26, 2023, Atikameksheng Anishnawbek was awarded the Financial Management Systems Certificate. This certificate provides confidence to the Debendaagziwaad, lenders, business partners and others that Atikameksheng Anishnawbek manages the organization well and in a transparent and accountable way.



A Nation in good standing with the First Nation Financial Authority provides the opportunity for Atikameksheng Anishnawbek to access low-cost loans (debentures) in the same way other governments in Canada. This access is important when it comes to funding infrastructure and economic development projects.

During their review, they identified areas of non-compliance with the Financial Management System (FMS) Standards. These deficiencies did not have a material effect on the First Nation's compliance with the FMS Standards. The Finance department and the other staff within the organization will be correcting those identified areas of non-compliance in the 2023-2024 fiscal year.

2022-2023 Audit

Atikameksheng Anishnawbek has a year-end March 31. We are required by our Debendaagziwaad and various funding agents to have our books and records audited by an independent, licensed auditor. Our auditor on record is Freelandt Caldwell Reilly (FCR), they will be the auditors for the 2022-2023, 2023-2024 and 2024-2025 as approved by motion March 26, 2023. We will be preparing a request for proposals and looking for auditors for the 2025-2026 fiscal year.

In January 2023, we met with our auditors and agreed to set up an electronic system in Sharepoint. In this electronic system, we upload documents the auditors require to perform their audit of our books and records. This system has made and is making our audit for 2022-2023 seem more effective and efficient.

Consolidated Financial Statements of
ATIKAMEKSHENG ANISHNAWBEK
Year ended March 31, 2023

ATIKAMEKSHENG ANISHNAWBEK

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2023

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MANAGEMENT'S RESPONSIBILITY STATEMENT

The accompanying consolidated financial statements of Atikameksheng Anishnawbek are the responsibility of management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to these consolidated financial statements. The preparation of the consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Atikameksheng Anishnawbek's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Chief and Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Freelandt Caldwell Reilly LLP, independent external auditors appointed by Atikameksheng Anishnawbek. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on Atikameksheng Anishnawbek's consolidated financial statements.



Chief Executive Officer



Chief Financial Officer

INDEPENDENT AUDITORS' REPORT

To: **The Members of the Atikameksheng Anishnawbek**

Opinion

We have audited the consolidated financial statements of Atikameksheng Anishnawbek, which comprise the consolidated statement of financial position as at March 31, 2023, and the consolidated statements of operations and accumulated surplus, changes in net assets, and cash flows 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 financial position of Atikameksheng Anishnawbek as at March 31, 2023, and its financial performance and 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 Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the First Nation in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Auditors' 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 auditors' 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.

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 First Nation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the First Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the First Nation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

FREELANDT CALDWELL REILLY LLP

Freelandt Caldwell Reilly LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Canada
July 24, 2023

Atikameksheng Anishnawbek
Consolidated Statement of Financial Position

March 31, 2023, with comparative figures for 2022

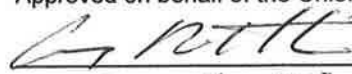

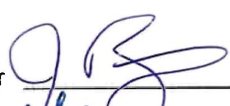



	2023	2022 (Restated - Note 21)
Financial assets:		
Cash	\$ 12,857,575	\$ 11,168,828
Restricted cash - (note 2)	1,689,780	1,606,188
Short-term investment (note 3)	301,292	301,292
Accounts receivable (note 4)	3,511,843	4,646,470
Consolidated revenue fund (note 5)	370,653	370,239
Investments (note 6)	269,262	98,679
Total financial assets	19,000,405	18,191,696
Financial liabilities:		
Accounts payable and accrued liabilities	2,544,856	3,160,079
Deferred contributions (note 7)	5,414,512	5,830,780
First Nation Finance Authority debt (note 8)	3,338,656	3,506,012
Long-term debt (note 9)	5,378,281	2,759,157
Total financial liabilities	16,676,305	15,256,028
Net financial assets	2,324,100	2,935,668
Non-financial assets:		
Tangible capital assets (note 19) (schedule 1)	26,730,695	26,207,509
Prepaid expenses	163,658	241,453
Total non-financial assets	26,894,353	26,448,962
Accumulated surplus (note 10)	\$ 29,218,453	\$ 29,384,630

Contingent liabilities (note 11)

Economic dependence (note 13)

See accompanying notes to consolidated financial statements

Approved on behalf of the Chief and Council of Atikameksheng Anishnawbek:

	Chief		Councillor		Councillor
	Councillor		Councillor		Councillor

Atikameksheng Anishnawbek

Consolidated Statement of Operations and Accumulated Surplus

Year ended March 31, 2023, with comparative figures for 2022

		Budget	2023	2022 (Restated - Note 21)
	Schedule			
Revenues:				
Indigenous Services Canada (note 15)		\$ 4,969,171	\$ 5,596,506	\$ 6,501,756
Other		18,665,170	13,541,765	14,052,682
Deferred contributions		2,016,899	385,407	(2,823,491)
Total revenues		25,651,240	19,523,678	17,730,947
Expenses (by program area):				
Administration	4	2,067,821	2,103,199	2,288,860
Education	5	2,964,752	3,338,557	2,899,554
Social Services	6	2,469,565	2,489,646	2,178,510
Infrastructure and Capital	7	2,453,821	2,529,857	3,026,172
Health	8	3,492,817	3,385,256	2,431,746
Housing - Other	9	1,297,163	376,722	189,434
CMHC Housing	10	520,042	424,947	312,539
Lands Management	11	1,581,781	1,639,032	1,617,535
Political	12	2,146,521	1,907,344	996,115
Claim litigation	13	2,238,000	1,665,111	439,478
Restricted Funds	14	-	767	421,321
Total expenses		21,232,283	19,860,438	16,801,264
Excess (deficiency) of revenues over expenses from general operations		4,418,957	(336,760)	929,683
Other income (expenses)				
First Nation share of Bagone'an JS Drilling Inc.		-	170,583	(16,151)
Excess (deficiency) of revenues over expenses for the year		4,418,957	(166,177)	913,532
Accumulated surplus, beginning of year, previously presented		29,384,630	29,384,630	29,745,382
Prior period adjustment (note 21)		-	-	(1,274,284)
Accumulated surplus, end of year		\$ 33,803,587	\$ 29,218,453	\$ 29,384,630

See accompanying notes to consolidated financial statements

Atikameksheng Anishnawbek

Consolidated Statement of Changes in Net Assets

Year ended March 31, 2023 with comparative figures for 2022

	Budget	2023	2022 (Restated - Note 21)
Excess (deficiency) of revenues over expenses for the year	\$ 4,418,957	\$ (166,177)	\$ 913,532
Amortization of tangible capital assets	-	1,149,365	1,066,451
Acquisition of tangible capital assets	-	(1,718,429)	(1,089,588)
Impairment of capital assets	-	45,878	340,740
Change in prepaid expenses	-	77,795	(145,276)
Change in net assets for the year	4,418,957	(611,568)	1,085,859
Net assets, beginning of year, previously presented	2,935,668	2,935,668	3,124,093
Prior period adjustment (Note 21)	-	-	(1,274,284)
Net assets, end of year	\$ 7,354,625	2,324,100	\$ 2,935,668

See accompanying notes to consolidated financial statements

Atikameksheng Anishnawbek
Consolidated Statement of Cash Flows

Year ended March 31, 2023, with comparative figures for 2022

	2023	2022 (Restated - Note 21)
Cash flows from operating activities:		
Excess (deficiency) of revenues over expenses for the year	\$ (166,177)	\$ (360,752)
Non-cash charges to operations:		
Amortization of tangible capital assets	1,149,365	1,066,451
First Nation share of Bagone'an JS Drilling Inc.	(170,583)	16,151
Impairment of capital assets	45,878	340,740
	858,483	1,062,590
Change in financial assets and liabilities relating to operations:		
Accounts receivable	1,134,627	(1,324,886)
Consolidated revenue fund	(414)	(2,237)
Prepaid expenses	77,795	(145,276)
Accounts payable and accrued liabilities	(615,223)	(363,894)
Deferred contributions	(416,268)	2,712,661
Net change in cash from operating activities	1,039,000	1,938,958
Cash flows from capital activities:		
Cash used to acquire tangible capital assets	(1,718,429)	(1,089,588)
Net change in cash from capital activities	(1,718,429)	(1,089,588)
Cash flows from financing activities:		
Repayment of long-term debt	(160,917)	(151,173)
Advances of long-term debt	2,780,041	1,422,912
Repayment of First Nation Finance Authority debt	(167,356)	(159,733)
Net change in cash from financing activities	2,451,768	1,112,006
Net change in cash for the year	1,772,339	1,961,376
Cash, beginning of year	12,775,016	10,813,640
Cash, end of year	\$ 14,547,355	\$ 12,775,016
Cash consists of:		
Cash	\$ 12,857,575	\$ 11,168,828
Restricted cash	1,689,780	1,606,188
	\$ 14,547,355	\$ 12,775,016

See accompanying notes to consolidated financial statements

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

Atikameksheng Anishnawbek is a First Nation that, under the direction of its Chief and Council and management, operate various programs for the benefit of its members including municipal services, health services, economic development, housing, education, and other services.

1. Significant accounting policies

These consolidated financial statements have been prepared using Canadian public sector accounting standards for local government entities established by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada. The significant accounting policies are summarized as follows:

(a) Reporting entity and basis of consolidation:

These consolidated financial statements include the assets, liabilities, accumulated surpluses/deficits, revenues and expenses of the entities that have been determined to be accountable to Atikameksheng Anishnawbek (“the First Nation”) and are either owned or under the control of the First Nation.

The consolidated financial statements include the assets, liabilities, and results of operations of the following entities:

- 1988183 Ontario Limited
- Chi-Zhiingwaak Business Park Corporation

Government business enterprises are accounted for using the modified equity method of accounting. The business enterprise’s accounting principles are not adjusted to conform with those of the First Nation and inter-organizational transactions and balances are not eliminated. The investments in the Bagone’an JS Drilling Inc. and Eshkaa Niibiish-Day Inc. are accounted for using this method.

Other investments in non-controlled entities are recorded at the lower of cost and net realizable value and include the investment in Ontario First Nation Sovereign Wealth Limited Partnership and Ontario First Nations Asset Management GP Corp.

(b) Basis of accounting:

Revenues and expenses are reported using the accrual basis of accounting. Revenues are recognized as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

1. Significant accounting policies, continued

(c) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to the acquisition, construction, development, or betterment of an asset. The First Nation provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

Buildings	40-50 years
Business park	40 years
Water & Sewer	50 years
Roads & bridges	20-40 years
Computer hardware & software	4 years
Vehicles and heavy equipment	5-15 years
Solar park	50 years

Assets under construction are not amortized until they are put into use.

(d) Impairment of long-lived assets:

The First Nation performs impairment testing on long-lived assets held for use when events or changes in circumstances indicate an asset no longer contributes to the First Nation's ability to provide goods or services, or the value of future economic benefits is less than its net book value. If these facts are present, the asset will be written down to its estimated residual value.

(e) Revenue recognition and deferred contributions:

Revenues from government grants and contributions are recognized in the period that the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met; and the amount can reasonably be estimated. Funding received under the funding arrangements, which relate to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes are reflected as deferred contributions in the year of receipt and are recognized as revenue in the period in which all of the recognition criteria have been met. Other revenues are recorded on the accrual basis when earned and the amount can be reasonably estimated, and collection is reasonably assured. Revenue related to rental, fees and services are recognized when the fee is earned, or the rental or other service is performed.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

1. Significant accounting policies, continued

(f) Use of estimates:

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the consolidated financial statements and reported amounts of certain revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the consolidated financial statements in future periods could be significant. Amounts specifically affected by estimates in these consolidated financial statements are certain accounts receivable, allowance for doubtful accounts, estimated useful lives of tangible capital assets, certain deferred contributions, amounts repayable to certain funders and fair value determinations.

(g) 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 the normal course of operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.

(h) Financial instruments:

Measurement of financial instruments

The First Nation initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The First Nation subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market, which are subsequently measured at fair value. Changes in fair value of equity securities quoted in an active market are recognized in operations in the period they occur.

Financial assets measured at amortized cost include cash, restricted cash, consolidated revenue fund, accounts receivable, and short-term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, First Nation Finance Authority debt and long-term debt.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

2. Restricted Cash

a) CMHC replacement and operating surplus reserves

Under the terms of agreements with Canada Mortgage and Housing Corporation (“CMHC”) amounts are to be credited annually to replacement reserves and, where applicable, may be credited to the subsidy surplus and operating reserves. These funds must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by Canada Mortgage and Housing Corporation. Withdrawals are credited to interest first and then principal.

b) Ontario First Nations (2008) Limited Partnership reserves

The balances held in this account relate to funds received from the Ontario First Nations (2008) Limited Partnership and remain unspent at the end of the year.

c) First Nation Finance Authority reserve

Under the terms of the agreement, funds are held in reserve related to a loan from First Nation Finance Authority and are held by the Finance Authority.

	2023	2022
Canada Mortgage and Housing Corporation reserve	\$ 339,012	\$ 300,475
Ontario First Nation (2008) Limited Partnership reserve	1,124,604	1,091,424
First Nation Finance Authority reserve	226,164	214,289
	<u>\$ 1,689,780</u>	<u>\$ 1,606,188</u>

3. Short-term Investment

Short-term investments consist of a guaranteed investment certificate with a maturity date of September 2023 (2022 – September 2022) at an interest rate of 2.25% (2022 – 0.05%) per annum.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

4. Accounts Receivable

	2023	2022
Indigenous Services Canada	\$ 623,894	1,746,452
Ontario Ministry of Health and Long-term Care	115,451	151,378
Canada Mortgage and Housing Corporation	51,729	387,808
FedNor	55,454	55,454
Vale Canada Limited	500,000	510,000
Other accounts receivable	2,383,427	2,072,454
Government remittances and rebates	323,391	196,648
Allowance for doubtful accounts (i)	(541,503)	(473,724)
	\$ 3,511,843	\$ 4,646,470

(i) Allowance for doubtful accounts

The First Nation records an allowance for doubtful accounts on member receivables based on the following formula, unless specific facts are otherwise known and would require a further allowance:

Current to 30 days	– 0%
31 to 60 days	– 30%
61 to 90 days	– 60%
Over 90 days	– 100%

5. Funds Held in Trust by Indigenous Services Canada

Funds Held in Trust by Indigenous Services Canada arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada and are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

6. Investments

	2023	2022
Ontario First Nations Asset Management GP Corp.		
– 1 common share	\$ 1	\$ 1
Ontario First Nations Sovereign Wealth Limited Partnership		
- Units representing 0.6196% interest	1	1
Bagone'an JS Drilling Inc. (i)	269,209	98,676
Eshkaa NiiBiish-Day Inc. (ii)	51	1
	\$ 269,262	\$ 98,679

- (i) Atikameksheng Anishnawbek, through its sole ownership of 1988183 Ontario Limited, holds 51% interest in Bagone'an – JS Drilling Inc. The business partnership is between 1988183 Ontario Limited and a private corporation. The investment is being accounted for using the modified equity method. The financial statements of this corporation are dated December 31, 2022.
- (ii) Atikameksheng Anishnawbek, through its sole ownership of 1988183 Ontario Limited, holds 51% interest in Eshkaa NiiBiish-Day Inc. The business partnership is between 1988183 Ontario Limited and a private corporation. The investment is being accounted for using the portfolio investment method. The business partnership commenced operations in the previous fiscal year.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

6. Investments (continued)

The following summarizes the assets, liabilities, equity, revenues and expenses of in Bagone'an – JS Drilling Inc. as at and for the years ending December 31, 2022 and 2021 based on their year-end financial statements. Obtaining records that coincide with the First Nation's year-end would not be otherwise practical and no significant events have occurred since their year-end date.

	2022	2021
Financial position		
Assets:		
Current assets	\$ 851,176	\$ 681,770
Equipment	21,850	24,584
Total assets	\$ 873,026	\$ 706,354
Liabilities:		
Operating loan	\$ -	\$ 100,000
Current	343,853	381,657
Loan payable	-	30,000
	343,853	511,657
Equity	529,173	194,597
	\$ 873,026	\$ 706,354

	2023	2022
Results of operations		
Revenues	\$ 2,741,553	\$ 2,251,935
Expenses	2,361,132	2,287,685
Earnings (loss) before undernoted item	380,421	(35,750)
Income taxes (recovery)	45,945	(4,081)
Net earnings (loss)	\$ 334,476	\$ (31,669)

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

7. Deferred contributions

Deferred contributions consist of the following:

	2023	2022
Administration	\$ 362,976	\$ 337,100
Social Services	701,241	901,779
Education	1,529,019	758,063
Infrastructure and Capital	28,455	-
Health	321,380	585,484
Housing – Other	1,711,466	2,555,744
Lands Management	436,729	346,213
Penache Lake Leases	99,128	129,990
Political	160,306	180,493
Rent Revenues	14,895	14,894
Other	48,917	21,020
	<u>\$ 5,414,512</u>	<u>\$ 5,830,780</u>

8. First Nation Finance Authority debt

First Nation Finance Authority debt consists of interim financing previously received in the amount of \$4,000,000. The interim financing bears interest at 3.41% and 3.75% per annum and is secured by the Ontario First Nations Limited Partnership revenue stream of the First Nation. The total amount authorized by First Nation Finance Authority for Business Park Development, Solar Park, Reserve road improvement and sewer main connection projects is \$8,000,000. When the total amount authorized for each of these projects is drawn upon, the estimated annual principal repayment will be approximately \$595,431 plus interest over 20 years.

The total loan outstanding as of March 31, 2023 is \$3,338,656 (2022 - \$3,506,012) with an externally held debt reserve fund of \$214,269 by the First Nation Finance Authority.

Estimated principal re-payments are as follows:

2024	1,279,922
2025	97,868
2026	97,868
2027	97,868
2028	1,765,131
	<u>\$ 3,338,656</u>

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

9. Long-term debt

	2023	2022 (Restated – Note 21)
Royal Bank of Canada timber claim litigation loan. Interest only payments quarterly, repayable in full on the earlier of a) receipt of funds pursuant to a judgement relating to the claim or b) the last day of a 5-year term from drawdown. Amount available on facility to a maximum of \$2,614,640. Secured with AmTrust Europe Ltd. insurance policy, surety bond, undertaking for claim receipts, general security agreement. Bearing interest at prime +0.5%.	\$ 1,303,867	\$ 1,132,159
Royal Bank of Canada boundary claim litigation loan. Interest only payments quarterly, repayable in full on the earlier of a) receipt of funds pursuant to a judgement relating to the claim or b) the last day of a 5-year term from drawdown. Amount available on facility to a maximum of \$4,855,760. Secured with AmTrust Europe Ltd. insurance policy, surety bond, undertaking for claim receipts, general security agreement. Bearing interest at prime +0.25%.	2,608,333	-
Canada Mortgage and Housing Corporation mortgage. Repayable by monthly blended payments of \$ 2,876 including interest at 0.73% per annum, maturing July 2025. Insured by Canada Mortgage and Housing Corporation.	561,776	592,071
Canada Mortgage and Housing Corporation mortgage. Repayable by monthly blended payments of \$ 2,660 including interest at 1.22% per annum, maturing July 2026. Insured by Canada Mortgage and Housing Corporation.	392,657	419,616
Canada Mortgage and Housing Corporation mortgage. Repayable by monthly blended payments of \$ 2,354 including interest at 2.5% per annum, maturing April 2033. Insured by Canada Mortgage and Housing Corporation.	251,673	273,362
	\$ 5,118,306	\$ 2,417,208

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

9. Long-term debt (continued)

Continued from previous page	\$ 5,118,306	\$ 2,417,208
Canada Mortgage and Housing Corporation mortgage. Repayable by monthly blended payments of \$ 2,168 including interest at 2.5% per annum, maturing May 2028. Insured by Canada Mortgage and Housing Corporation.	126,032	148,607
Canada Mortgage and Housing Corporation mortgage. Repayable by monthly blended payments of \$ 2,723 including interest at 0.67% per annum, maturing April 2025. Insured by Canada Mortgage and Housing Corporation.	67,571	99,673
Canada Mortgage and Housing Corporation mortgage. Repayable by monthly blended payments of \$ 1,878 including interest at 1.35% per annum, maturing March 2026. Insured by Canada Mortgage and Housing Corporation.	66,372	87,856
Three Toronto Dominion Bank mortgages. Repayable by monthly blended payments of \$ 340 each including interest at 5.1% per annum, paid in full in the current year	-	2,250
Four Toronto Dominion Bank mortgages. Repayable by monthly blended payments of \$ 448 each including interest at 3.24% per annum, paid in full in the current year	-	3,563
	\$ 5,378,281	\$ 2,759,157

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

9. Long-term debt (continued)

Canada Mortgage and Housing Corporation and Toronto Dominion Bank mortgages are secured by various properties with a carrying value of \$3,514,205 (2022 – \$3,394,389) and guarantees by the First Nation and Indigenous Services Canada.

Estimated principal re-payments, assuming renewal under similar terms and conditions, are as follows:

2024	157,277
2025	159,447
2026	131,623
2027	108,346
2028	110,152
Subsequent years	4,711,436
	<hr/>
	\$ 5,378,281
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ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

10. Accumulated Surplus

	2023	2022 (Restated – Note 21)
Unrestricted operating accumulated surplus	\$ 3,249,132	\$ 1,725,796
Unrestricted deficit – Land claims	(1,054,303)	(1,054,303)
Unrestricted deficit – Boundary claim	(2,613,724)	(576,757)
Unrestricted deficit – Timber claims	(1,335,301)	(1,132,157)
Unrestricted deficit – Annuity Claim	(666,728)	(666,728)
Unrestricted surplus (deficit)	(2,420,924)	(1,704,149)
Reserves (see below)	7,234,465	7,225,890
Ontario First Nations Limited Partnership	2,108,302	2,418,151
Consolidated revenue fund	370,653	370,239
Invested in capital assets	21,925,958	21,074,499
	\$29,218,454	\$29,384,630

The total reserves consist of provisions set aside by the Council for the following purposes:

Externally restricted funds:

Social housing replacement	\$ 637,771	\$ 661,451
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Internally restricted funds:

Social housing replacement	78,388	78,388
Housing	157,740	202,179
Medical services	146,666	146,666
Health	82,814	82,814
Operating	281,921	281,921
Capital projects	252,399	252,399
Atikameksheng Trust	134,192	134,192
Land	86,620	86,620
Fire protection	13,143	13,143
Education and social services	20,000	20,000
Building maintenance	124,950	124,950
Niigaaniin	11,438	11,438
Atikameksheng Heritage	4,253,341	3,545,243
Penache leasing	920,078	1,551,482
Timber dues	33,004	33,004
	\$7,234,465	\$7,225,890

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

11. Contingent liabilities

a) Loan guarantees:

Indigenous Services Canada has guaranteed loans to various members with a balance remaining of \$3,384,151 (2022 - \$3,394,389). If any loans are in default and require payment by the Department, the amount paid will be charged back to the First Nation.

b) Government funding:

The First Nation has entered into accountable contribution arrangements with several government funding agencies. All such programs are subject to audit by the various government agencies. Should these audits result in recoveries of grants, the amount of these recoveries would be recorded in the accounts in the year in which they are determined.

c) Contingencies:

The First Nation is defending legal actions brought by former employees alleging wrongful dismissal, with damages in the amount of \$255,000. The First Nation believes that any loss resulting from these actions is not likely. Therefore, no accrual for losses relating to the above have been recorded in these consolidated financial statements. If this should change, a provision for loss will be recorded in the period in which it is known and can be reliably measured.

12. Adoption of New Accounting Standard – Asset Retirement Obligations

Effective April 1, 2022, the First Nation adopted the requirements of the CPA Canada Public Sector Accounting Handbook section 3280 – Asset Retirement Obligations. This section establishes standards on how to recognize, measure and report a liability associated with future obligations required to retire certain tangible capital assets at the end of their useful lives.

These are the First Nation's first financial statements prepared after the adoption of this new accounting standard and it has been applied retrospectively.

The adopt of section 3280 – Asset Retirement Obligations has had no impact on the assets, liabilities and net assets of the First Nation, and accordingly, no adjustments have been recorded in the statements of financial position, operations, remeasurement gains and losses, changes in net assets and cash flows presented in these financial statements for comparative purposes.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

13. Economic dependence

The First Nation has a funding arrangement with Indigenous Services Canada which provides funds to administer operations and provide services to its members in accordance with the terms of the funding arrangement.

As this funding arrangement provides the First Nation's major source of revenue, its ability to continue viable operations are dependent upon maintaining these funding arrangements which are guaranteed through treaty.

14. Financial instruments

Transactions in financial instruments may result in an organization assuming or transferring to another party financial risks. The First Nation is exposed to the following risks associated with financial instruments and transactions it is a party to:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge a financial obligation. The First Nation's main credit risk relate to its cash, restricted cash, short-term investment, and accounts receivable.

Credit risk associated with cash, restricted cash, and short-term investment is minimized by ensuring these financial assets are placed with large reputable financial institutions with high credit ratings.

The First Nation is exposed to credit risk through its accounts receivables and band member loans of \$3,511,843 (2022 - \$4,646,470). The First Nation manages its credit risk through credit evaluations, monitoring collections, and providing for allowances when necessary. The exposure to credit risk remains unchanged from the prior year.

Liquidity risk

Liquidity risk is the risk that the First Nation cannot repay its obligations when they become due to its creditors. The First Nation is exposed to liquidity risk associated with its accounts payable and accrued liabilities balances of \$2,544,856 (2022 - \$3,160,079). The First Nation reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintains adequate cash resources and arrangement to repay creditors including scheduled long-debt interest and principal as those liabilities become due. The First Nation has a credit card facility with a borrowing capacity of \$250,000. As of March 31, 2023 \$Nil (2022 - Nil) of the credit card facility is outstanding.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

15. Contribution arrangement funding provided by Indigenous Services Canada

Funding in the amount of \$5,596,506 (2022 - \$6,501,756) was provided to the First Nation by Indigenous Services Canada. In the current year \$244,329 (2022 - \$280,344) of the funding has been provided under set contribution funding agreement. All other amounts are received under Block, Fixed or Grant funding arrangements and are allowed to be carried forward into the next fiscal year where surpluses have occurred.

Program	Program	Funding	Expenditures	Repayable
Funeral & burial	Administration – Funeral Assistance Services	\$ 14,522	\$ 14,522	\$ -
Medical Transportation	Health – Medical Transportation	188,181	188,181	-
Medical Transportation	Health – Medical Transportation	41,626	41,626	-
		<u>\$244,329</u>		

16. Employee Future Benefits

The First Nation provides a defined contribution plan for eligible employees who have completed one year of service. Contributions are discretionary and are based on a participants' contributions up to a maximum of 5%. Employer contributions to the plan by the First Nation in the year amounted to \$228,924 (2022 - \$180,332). Employer contributions match the employee's contributions for current service and are expensed during the year in which the services are rendered and represent the total pension obligation of the First Nation.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

17. Contractual rights

Ontario First Nations Limited Partnership:

Commencing with the 2012 fiscal year and in each fiscal year thereafter during the initial and renewal terms of the agreement between the Province of Ontario and the Ontario First Nation Limited Partnership (“OFNLP”), the Province of Ontario shall pay to the OFNLP 12 monthly payments equal to one-twelfth of 1.7% of the aggregate provincial gross gaming revenues. OFNLP then distributes to the First Nation its share of these revenues according to a formula used for that purpose. The use of these funds, according to agreements, is restricted to community development, health, education, cultural development and economic development.

The First Nation holds one unit in the Ontario First Nations Limited Partnership and a share in a related company Ontario First Nations General Partner Inc. – the carrying values of which are nominal and are therefore not recorded in these financial statements.

Ontario First Nations Sovereign Wealth Limited Partnership:

On December 28, 2017, the Ontario First Nations Sovereign Wealth Limited Partnership (“Sovereign Wealth LP”) entered into an amended and restated limited partnership agreement whereby the First Nation and 128 other participating First Nations were concurrently admitted. Sovereign Wealth LP distributes to the First Nation its proportionate share of the revenue granted in the partnership.

The First Nation holds a unit representing 0.6196% interest in the Ontario First Nations Sovereign Wealth LP, and a share in a related company Ontario First Nations Asset Management General Partner Corp.

Original Traders Energy Limited Partnership:

On August 24th, 2021, the First Nation entered into an agreement through CHI-ZHIINGWAAK Business Park Inc to lease three lots within the business park to Original Traders Energy LP. The First Nation is entitled to base rent, additional rent and administrative fee paid on the first day of each and every month starting September 1, 2021 ending August 31, 2026. In addition the Tenant shall pay a royalty per litre of gasoline or diesel sold from the premises payable on the 15th day of following month.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

18. COVID – 19

The COVID-19 global outbreak was declared a pandemic by the World Health Organization in March 2020. The negative impact of COVID-19 in Canada and on the global economy has been significant. The global pandemic has disrupted economic activities and supply chains resulting in governments worldwide, and in Canada, enacting emergency measures to combat the spread of the virus and protect the economy, such as travel restrictions, closures of non-essential businesses, imposition of quarantines, social distancing and the introduction of government relief programs.

These financial statements have been prepared based upon conditions existing at March 31, 2023 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at that date. Although the disruption from the pandemic is expected to be temporary, given the dynamic nature of these circumstances, the duration and severity of the disruption and related financial impact cannot be reasonably estimated at this time.

19. Tangible Capital Assets

The tangible capital asset reconciliation is included in Schedule 1.

No amortization has been recorded on assets under construction as they have not been completed for use as at March 31, 2023.

20. Comparative Figures

Certain comparative figures have been reclassified to conform with current year's presentation. These changes do not affect prior year excess of revenues over expenses.

21. Prior Period Adjustment

During the year, the Atikameksheng Anishnawbek recognized two loans outstanding with Royal Bank of Canada, which have been undertaken to finance litigation costs related to a Timber claim and a Boundary claim against the Government of Canada. The Timber claim loan was originally drawn upon in 2018 and as a result, opening accumulated surplus has been adjusted to reflect \$841,405 of litigation, interest and insurance costs that were incurred prior to the April 1, 2021. The prior period figures have been adjusted to reflect a further \$290,753 of costs that have been incurred related to the Timber claim litigation. Details of the loan are included in note 9 of these financial statements.

The Boundary loan has only been drawn upon in the current year, however, accruals are necessary for costs incurred. As a result, opening accumulated surplus has been adjusted to reflect \$432,879 of litigation, interest and insurance costs that were incurred prior to the April 1, 2021. The prior period figures have been adjusted to reflect a further \$143,878 of costs that have been incurred related to the Boundary claim litigation. Details of the loan are included in note 9 of these financial statements.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

22. Segmented information

Atikameksheng Anishnawbek is a diversified government organization that provides a wide range of services to its members, including band support, health services, community infrastructure, economic development, education, social development, community services, housing, and other services. For management reporting purposes the First Nation's operations and activities are organized and reported by fund. Funds are created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information in schedules 4 through 14 to these consolidated financial statements, along with the services they provide and are as follows:

Administration

The administration and governance function is responsible for carrying out all general band related services. This includes the setting of policies and procedures to be carried out throughout the First Nation's operations as well as overseeing the financial reporting activities of each department.

Education

The education department is responsible for education management services to the members of the First Nation as well as overseeing various programs, including operation of the library on behalf of the community, and the well-being of the children of the community.

Health Services

The health services department is responsible for the well-being of members and oversees the management of health and long-term care programs as well as programs for diabetes, fetal alcohol syndrome, mental health, smoke free programs, traditional healing, and training designed to enhance the health of community members.

Social Services

The social services department provides services for the wellbeing of members in need of non-health related support, including income support, home support and the provision of child welfare services.

ATIKAMEKSHENG ANISHNAWBEK

Notes to the Consolidated Financial Statements

March 31, 2023

23. Segmented information (continued)

Housing

The housing segment provides rental housing to qualifying members of the First Nation.

Infrastructure and Capital

The infrastructure and capital department provides services for the longevity of the First Nation through the acquisition, maintenance and management of physical assets for the First Nation.

Lands Management and Economic Development

The lands management and economic development department is operated under the First Nation Lands Management Act along with the Atikameksheng Land Code. The program oversees various services for lot allocations, leases and addresses environmental and forestry related activities as well as is responsible for the identification and development of economic opportunities that will benefit the First Nation and its members. It also obtains funding for training and development opportunities to be carried out by its members and the employment of summer students.

Political

The political function is responsible for overseeing all governmental services and the activities of Chief and Council. It also provides services for the First Nation to pursue various claims on behalf of the members.

Claim Litigation

The restricted activities and reserves that track the activities, costs and proceeds of the various specific claims underway and being investigated by Atikameksheng Anishnawbek, including any financing costs associated with the claims and litigation financing.

Restricted activities and reserves

The restricted activities and reserves functional area includes the management and distribution of funds received from the Ontario First Nation (2008) Limited Partnership as well as funds held in trust in Ottawa by Indigenous Services Canada.

2023										
	Land	Buildings	Business Park	Vehicles & Heavy Equipment	Roads & Bridges	Water System	Computer Hardware & Software	Assets Under Construction	Solar Park	Totals
Cost										
Balance, beginning of year	\$ 173,522	\$ 13,791,408	\$ 4,029,244	\$ 2,514,354	\$ 17,124,865	\$ 3,884,889	\$ 565,543	\$ 2,165,858	\$ 1,530,684	\$ 45,780,367
Additions	-	17,222	8,332	178,676	80,745	245,470	51,084	1,134,300	-	1,715,829
Transfers	-	2,116,553	-	-	-	-	-	(2,116,553)	-	-
Impairment	-	(45,878)	-	-	-	-	-	-	-	(45,878)
Balance, end of year	173,522	15,879,305	4,037,576	2,693,030	17,205,610	4,130,359	616,627	1,183,605	1,530,684	47,450,318
Accumulated Amortization										
Balance, beginning of year	-	5,357,163	100,731	1,450,848	10,993,213	1,073,459	444,374	-	153,070	19,572,858
Disposals	-	(2,600)	-	-	-	-	-	-	-	(2,600)
Amortization expense	-	390,620	100,939	153,352	327,306	81,048	65,486	-	30,614	1,149,365
Balance, end of year	-	5,745,183	201,670	1,604,200	11,320,519	1,154,507	509,860	-	183,684	20,719,623
Net book value	\$ 173,522	\$ 10,134,122	\$ 3,835,906	\$ 1,088,830	\$ 5,885,091	\$ 2,975,852	\$ 106,767	\$ 1,183,605	\$ 1,347,000	\$ 26,730,695
2022										
	Land	Buildings	Business Park	Vehicles & Heavy Equipment	Roads & Bridges	Water System	Computer Hardware & Software	Assets Under Construction	Solar Park	Totals
Cost										
Balance, beginning of year	\$ 173,522	\$ 11,863,041	\$ -	\$ 2,175,133	\$ 17,124,865	\$ 3,852,905	\$ 484,191	\$ 7,827,178	\$ 1,530,684	\$ 45,031,519
Additions	-	64,276	-	339,221	-	31,984	81,352	572,755	-	1,089,588
Transfers	-	1,864,091	4,029,244	-	-	-	-	(5,893,335)	-	-
Impairment	-	-	-	-	-	-	-	(340,740)	-	(340,740)
Balance, end of year	173,522	13,791,408	4,029,244	2,514,354	17,124,865	3,884,889	565,543	2,165,858	1,530,684	45,780,367
Accumulated Amortization										
Balance, beginning of year	-	5,018,740	-	1,311,577	10,667,926	997,321	388,387	-	122,456	18,506,407
Disposals	-	-	-	-	-	-	-	-	-	-
Amortization expense	-	338,423	100,731	139,271	325,287	76,138	55,987	-	30,614	1,066,451
Balance, end of year	-	5,357,163	100,731	1,450,848	10,993,213	1,073,459	444,374	-	153,070	19,572,858
Net book value	\$ 173,522	\$ 8,434,245	\$ 3,928,513	\$ 1,063,506	\$ 6,131,652	\$ 2,811,430	\$ 121,169	\$ 2,165,858	\$ 1,377,614	\$ 26,207,509

	Unrestricted Surplus	Unrestricted Land Claims	Unrestricted Boundary Claim	Unrestricted Timber Claim	Unrestricted Annuity Claim	Internally Restricted Reserves (Schedule 2-1)	Externally Restricted Reserves Social Housing Replacement	Ontario First Nations Limited Partnership	Consolidated Revenue Fund	Invested in Tangible Capital Assets	Total Accumulated Surplus 2023
Excess of revenues over expenses for the year	\$ 1,808,369	\$ -	\$ (1,461,967)	\$ (203,144)	\$ -	\$ -	\$ -	\$ (309,849)	\$ 414	\$ -	\$ (166,177)
Amortization of tangible capital assets	1,149,365	-	-	-	-	-	-	-	-	(1,149,365)	-
Transfers from operations to finance acquisitions of tangible capital assets	(1,662,590)	-	-	-	-	(55,839)	-	-	-	1,718,429	-
Transfers relating to debt financing of tangible capital asset acquisitions	(328,273)	-	-	-	-	-	-	-	-	328,273	-
Transfers relating to debt financing of tangible capital asset acquisitions	-	-	-	-	-	-	-	-	-	-	-
Transfers (to)/from unrestricted	(76,694)	-	-	-	-	76,694	-	-	-	-	-
Transfer to reserves	524,822	-	(575,000)	-	-	11,400	38,778	-	-	-	-
Other	108,336	-	-	-	-	-	(62,458)	-	-	(45,878)	-
Net increase (decrease) for the year	1,523,335	-	(2,036,967)	(203,144)	-	32,255	(23,680)	(309,849)	414	851,459	(166,177)
Balances, beginning of year, as previously stated	1,725,796	(1,054,303)	-	-	(666,728)	6,564,439	661,451	2,418,151	370,239	21,074,499	31,093,544
Prior period adjustment (Note 21)	-	-	(576,757)	(1,132,157)	-	-	-	-	-	-	(1,708,914)
Balances, beginning of year, restated	1,725,796	(1,054,303)	(576,757)	(1,132,157)	(666,728)	6,564,439	661,451	2,418,151	370,239	21,074,499	29,384,630
Balances, end of year	3,249,131	(1,054,303)	(2,613,724)	(1,335,301)	(666,728)	6,596,694	637,771	2,108,302	370,653	21,925,958	\$ 29,218,453

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek
Summary Schedule of Internally Restricted Reserves
Year ended March 31, 2023

Schedule 2-1

	Forward from Schedule 2-2	Social Housing Replacement	Housing	Medical Services	Health	Operating	Capital Projects	Atikameksheng Trust	Total Carried to Schedule 2
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from operations to finance acquisitions of tangible capital assets	-	-	(55,839)	-	-	-	-	-	(55,839)
Transfers (to)/from unrestricted	76,694	-	-	-	-	-	-	-	76,694
Other Transfers	-	-	11,400	-	-	-	-	-	11,400
Net increase (decrease) for the year	76,694	-	(44,439)	-	-	-	-	-	32,255
Balances, beginning of year	5,385,880	78,388	202,179	146,666	82,814	281,921	252,399	134,192	6,564,439
Balances, end of year	\$ 5,462,574	\$ 78,388	\$ 157,740	\$ 146,666	\$ 82,814	\$ 281,921	\$ 252,399	\$ 134,192	\$ 6,596,694

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek
Summary Schedule of Internally Restricted Reserves (continued)
Year ended March 31, 2023

Schedule 2-2

	Land	Fire Protections	Education and Social Services	Building Maintenance	Niigaaniin	Atikameksheng Heritage	Panage Leasing	Timber Dues	Total Carried to Schedule 2-1
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (to)/from unrestricted	-	-	-	-	-	708,098	(631,404)	-	76,694
Other Transfers	-	-	-	-	-	-	-	-	-
Net increase (decrease) for the year	-	-	-	-	-	708,098	(631,404)	-	76,694
Balances, beginning of year	86,620	13,143	20,000	124,950	11,438	3,545,243	1,551,482	33,004	5,385,880
Balances, end of year	\$ 86,620	\$ 13,143	\$ 20,000	\$ 124,950	\$ 11,438	\$ 4,253,341	\$ 920,078	\$ 33,004	\$ 5,462,574

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Revenue and Expenses

Year ended March 31, 2023, with comparative figures for 2022

Schedule 3

									Prior year Surplus (Deficit) (Restated - Note 21)
	Schedule	ISC Revenue	Other Revenue	Deferred Revenue	Total Revenue	Total Expenses	Transfers From (To)	Current Surplus (Deficit)	
Administration	4	\$ 804,889	\$ 2,241,578	\$ (25,876)	\$ 3,020,591	\$ 2,103,199	\$ (1,748)	\$ 915,644	\$ 421,671
Education	5	53,567	4,079,124	(770,956)	3,361,735	3,338,557	(9,098)	14,080	81,350
Social Services	6	1,054,693	1,197,924	200,538	2,453,155	2,489,646	34,877	(1,614)	276,336
Infrastructure and Capital	7	1,142,263	583,390	(28,455)	1,697,198	2,529,857	940,992	108,333	(213,764)
Health	8	1,902,079	1,053,767	264,104	3,219,950	3,385,256	242,175	76,869	249,272
Housing - Other	9	-	82,740	844,278	927,018	376,722	324,863	875,159	52,359
CMHC Housing	10	-	435,120	-	435,120	424,947	(62,244)	(52,071)	103,343
Lands Management and Economic Development	11	603,190	556,833	(90,516)	1,069,507	1,639,032	532,925	(36,600)	(77,184)
Political	12	35,825	842,379	20,187	898,391	1,907,344	881,728	(127,225)	(41,294)
Claim litigation	13	-	-	-	-	1,665,111	-	(1,665,111)	(434,632)
Restricted Funds	14	-	2,468,911	(27,897)	2,441,014	767	(2,874,270)	(434,023)	512,226
Total		\$ 5,596,506	\$ 13,541,766	\$ 385,407	\$ 19,523,679	\$ 19,860,438	\$ 10,200	\$ (326,559)	\$ 929,683

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Administration Revenues and Expenditures

Schedule 4

Year ended March 31, 2023, with comparative figures for 2022

	2023 Total	2022 Total
Revenues:		
Deferred contributions - beginning of the year	\$ 337,100	\$ 848,412
Indigenous Services Canada	804,889	1,060,059
Union of Ontario Indians	-	19,938
Other	650,009	260,491
Deferred contributions - end of the year	(362,976)	(337,100)
	1,429,022	1,851,800
Expenditures:		
Administration	19,201	73,099
Amortization of tangible capital assets	23,609	13,852
Annual general meeting	62,066	-
Bad debts (recovery of bad debts)	19,989	5,883
Communications	32,791	32,201
Community support	13,158	566,672
Business outreach	2,347	36,589
Community Events	141,357	13,311
Interest and bank charges	18,515	16,229
Honoraria	-	5,780
Insurance	34,028	31,564
IT computer and support recovery	138,948	27,175
Make Work	-	10,468
Materials and supplies	10,178	2,926
Meeting	758	51,427
Office and general	42,669	58,535
Office supplies	-	704
Professional fees	180,841	267,792
Program supplies and aids	12,735	8,257
Rent	9,105	9,550
Repairs and maintenance	79,836	20,940
Salaries and benefits	1,049,012	992,882
Training	52,497	8,021
Staff training and events	21,439	10,768
Travel	102,814	5,676
Discretionary	35,306	18,559
	2,103,199	2,288,860
Program surplus (deficit) before undernoted items	(674,177)	(437,060)
Administration recoveries	1,457,019	1,341,617
Transfer from OFNLP Distributions	410,396	29,997
Other transfer (to) from other programs	(418,053)	(656,922)
Transfer from Atikameksheng Heritage Fund	24,124	32,229
Transfers between programs	(18,215)	(7,650)
IT recoveries	134,550	119,460
Program surplus (deficit) before capital	915,644	421,671
Amortization of tangible capital assets	23,609	13,852
Transfers to capital projects	(70,562)	(23,653)
Program surplus (deficit) for the year	\$ 868,691	\$ 411,870

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Education Revenues and Expenditures

Year ended March 31, 2023, with comparative figures for 2022

Schedule 5

	2023	2022
	Total	Total
Revenues:		
Deferred contributions, beginning of the year	\$ 758,063	\$ 454,219
Indigenous Services Canada	53,567	-
Kinomaadswin Education Body	3,769,984	3,050,834
Union of Ontario Indians	26,385	-
Ontario Library Service	116,713	14,002
Other	166,042	104,767
Deferred contributions, end of the year	(1,529,019)	(758,063)
	3,361,735	2,865,759
Expenditures:		
Administration	328,227	310,918
Amortization of tangible capital assets	25,984	25,283
Communications	8,286	8,640
Equipment	2,030	-
Facility rental	-	2,000
Honorariums	2,500	22,200
IT computer and support	11,100	6,600
Meeting	3,968	3,814
Office	13,146	369
Professional fees	40,000	82,112
Program costs	69,264	73,071
Program aids	150	4,846
Salaries and benefits	522,882	315,951
Student allowances and books	610,540	468,494
Student Transportation	153,728	162,281
TA support	5,741	16,533
Training	1,513	7,888
Travel	9,900	4,710
Tuition	1,529,598	1,383,844
	3,338,557	2,899,554
Program surplus (deficit) before undernoted items	23,178	(33,795)
Transfer from OFNLP Distributions	4,044	50,543
Transfer from Atikameksheng Heritage Fund	1,497	54,037
Other transfer (to) from other programs	-	23,215
Transfers between programs - office rent	(14,639)	(12,650)
Program surplus (deficit) before capital	14,080	81,350
Amortization of tangible capital assets	25,984	25,283
Program surplus (deficit) for the year	40,064	106,633

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Social Services Revenues and Expenditures

Year ended March 31, 2023, with comparative figures for 2022

Schedule 6

	2023 Total	2022 Total
Revenues:		
Deferred contributions, beginning of the year	\$ 901,779	\$ 202,917
Indigenous Services Canada	1,054,693	1,076,029
Union of Ontario Indians revenue	165,744	182,286
North Shore Tribal Council	3,432	29,522
Ontario Ministry of Education	56,691	52,438
Other	28,352	254
Nog-Da-Win-Da-Min	963,595	1,916,495
Right To Play	23,746	-
Repayable to funder	(43,636)	-
Deferred contributions, end of the year	(701,241)	(901,779)
	2,453,155	2,558,162
Expenditures:		
Administration	229,382	335,274
Amortization of tangible capital assets	101,065	47,497
Advertising	1,587	-
Salaries and benefits	1,481,382	1,239,149
Staff events	1,643	-
Professional fees	18,539	25,497
IT computer & support	48,657	28,325
Materials and supplies	10,388	20,541
Honorarium	25,445	11,431
Office	44,435	21,960
Communications	15,658	13,412
Travel	36,509	7,402
Equipment purchases	8,923	103,138
Repairs and maintenance	4,591	4,371
Insurance	6,413	2,216
Community support	-	16,500
Program costs	335,575	278,475
Training	109,203	17,232
Facility rental	10,251	6,090
	2,489,646	2,178,510
Program surplus (deficit) before undernoted items	(36,491)	379,652
Transfer from ONFLP Distributions	73,361	41,955
Transfer between programs - office rent	(72,580)	(67,505)
Replacement reserve	(8,000)	(20,000)
Transfer (to) from other programs	4,271	(57,766)
Transfer from Atikameksheng Heritage Fund	37,825	-
Program surplus (deficit) before capital	(1,614)	276,336
Amortization of tangible capital assets	101,065	47,497
Transfers to capital projects	-	(270,906)
Program surplus (deficit) for the year	\$ 99,451	\$ 52,927

See accompanying notes to the consolidated financial statements

Atikameksheng AnishnawbekSchedule of Infrastructure and Capital Revenues and Expenditures
Year ended March 31, 2023, with comparative figures for 2022

Schedule 7

	2023	2022
	Total	Total
Revenues:		
Deferred contributions, beginning of the year	\$ -	\$ 15,178
Indigenous Services Canada	1,142,263	1,124,733
IESO Revenue	30,885	-
Canada Mortgage and Housing Corporation	32,640	328,423
Ontario Ministry of Transportation	71,400	71,400
Ontario Power Authority	119,912	117,871
Naadmaadwiuk	43,314	-
Rentals	246,920	308,284
Other	265,690	259,067
Deferred contributions, end of the year	(28,455)	-
	1,924,569	2,224,956
Expenditures:		
Administration	168,505	160,556
Amortization of tangible capital assets	588,557	584,244
Bad debts	-	2,353
Communications	12,193	9,563
Maintenance service agreement	25,000	25,000
General contractor fees	-	77,438
Insurance	112,736	95,063
Interest and bank charges	105,485	109,867
IT computer and support	9,600	8,400
Make Work	-	5,382
Impairment	-	340,740
Materials and supplies	48,204	119,160
Office	7,899	7,328
Professional fees	15,910	176,467
Project management fees	-	49,800
Program costs	-	5,100
Rent	-	5,300
Repairs and maintenance	494,082	391,517
Salaries and benefits	818,240	742,129
Supplies	289	-
Training	8,926	5,557
Travel	7,146	4,184
Utilities	59,233	56,950
Water and sanitation	47,852	44,074
	2,529,857	3,026,172
Program surplus (deficit) before undernoted items	(605,288)	(801,216)
Transfer from OFNLP Distributions	392,699	271,196
Other transfer (to) from other programs	72,016	104,599
Transfers (to) from reserves	-	(434,950)
Transfers between programs - office rent	(10,200)	(10,200)
Transfer from Atikameksheng Heritage Fund	187,231	221,857
Transfer from Panache Leasing Program	71,875	-
Program surplus (deficit) before capital	108,333	(648,714)
Amortization of tangible capital assets	588,557	584,244
Transfers to capital projects	(429,700)	(156,343)
Program surplus (deficit) for the year	\$ 267,190	\$ (220,813)

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek
Schedule of Health Revenues and Expenses
Year ended March 31, 2023, with comparative figures for 2022

Schedule 8

	2023	2022
	Total	Total
Revenues:		
Deferred contributions, beginning of the year	\$ 585,484	\$ 482,650
Indigenous Services Canada	1,902,079	1,519,527
Ontario Ministry of Health and Long Term Care	415,424	400,732
Ontario Ministry of the Attorney General	425,112	87,612
North Shore Tribal Council	22,074	24,234
Union of Ontario Indians	151,165	120,933
Nog-Da-Win-Da-Min	-	51,525
Health Canada	33,399	8,595
Right to Play	-	25,417
Other	6,593	74,114
Deferred contributions, end of the year	(321,380)	(585,484)
	3,219,950	2,209,855
Expenditures:		
Administration	356,473	241,370
Amortization of tangible capital assets	52,947	46,462
Advertising	5,068	-
Community events	468	-
Community support	936	12,704
Communications	15,392	7,531
Contractor fees	-	45,000
Capital equipment purchases	3,565	2,214
Equipment	32,026	-
Diner's Club	18,125	27,441
Facility rental	2,528	100
Honorarium	128,231	94,740
Insurance	10,773	9,826
IT computer & support	30,700	33,128
Material & supplies	32,506	7,064
Meeting	2,638	1,756
Membership fees	781	676
Office	33,640	1,729
Professional fees	63,701	20,700
Program costs	471,451	285,976
Program aids	45,004	55,927
Repairs and maintenance	67,215	17,228
Salaries and benefits	1,852,205	1,472,505
Supplies	4,787	8,958
Training	51,860	5,610
Travel	100,209	30,724
Utilities	2,027	2,377
	3,385,256	2,431,746
Program surplus (deficit) before undernoted items	(165,306)	(221,891)
Transfer from OFNLP Distributions	82,311	7,475
Other transfer (to) from other programs	7,656	279,845
Transfers between programs - office rent	(76,885)	(48,933)
Transfer from Atikameksheng Heritage Fund	229,093	232,776
Transfer to reserves	-	(20,000)
Program surplus (deficit) before capital	76,869	229,272
Amortization of tangible capital assets	52,947	46,462
Transfers to capital projects	(98,739)	(155,453)
Program surplus (deficit) for the year	\$ 31,077	\$ 120,281

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Housing Revenues and Expenditures

Schedule 9

Year ended March 31, 2023, with comparative figures for 2022

	2023	2022
	Total	Total
Revenues:		
Deferred contributions, beginning of the year	\$ 2,555,744	\$ 560,245
Indigenous Services Canada	-	516,000
Nog-Da-Win-Da-Min revenue	-	5,027
Canada Mortgage and Housing Corporation	-	1,476,385
Rentals	82,740	99,369
Deferred contributions, end of the year	(1,711,466)	(2,555,744)
	927,018	101,282
Expenditures:		
Administration	7,602	7,368
Amortization of tangible capital assets	58,339	58,339
Bad debts	24,588	17,527
General contractor fees	165,142	7,091
Insurance	18,047	15,149
Interest and bank charges	-	(1,005)
Meeting expense	(33,529)	22,865
Materials and supplies	579	-
Professional fees	104,091	42,571
Repairs and maintenance	31,863	16,509
Training	-	800
Utilities	-	2,220
	376,722	189,434
Program surplus (deficit) before undernoted items	550,296	(88,152)
Other transfer (to) from other programs	(13,737)	21,163
Transfers (to) from reserves	(11,400)	(9,527)
Transfer from Atikameksheng Heritage Fund	-	119,348
Transfer from Panache Leasing Program	350,000	-
Program surplus (deficit) before capital	875,159	42,832
Amortization of tangible capital assets	58,339	58,339
Transfers to capital projects	(948,685)	(295,138)
Program surplus (deficit) for the year	\$ (15,187)	\$ (193,967)

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of CMHC Housing Revenues and Expenditures

Year ended March 31, 2023, with comparative figures for 2022

Schedule 10

	2023	2022
	Total	Total
Revenues:		
Canada Mortgage and Housing Corporation	\$ 144,224	\$ 172,026
Rent	290,896	291,158
	435,120	463,184
Expenditures:		
Administration	43,800	22,650
Amortization of tangible capital assets	140,422	140,422
Bad debts	23,203	18,262
Insurance	43,064	35,654
Interest payments	20,785	20,849
Materials and supplies	1,150	-
Professional fees	21,753	300
Repairs and maintenance	45,786	40,208
Utilities	46,206	34,194
	386,169	312,539
Program surplus (deficit) before undernoted items	48,951	150,645
Other transfer (to) from other programs	(62,244)	(47,302)
Transfers to reserves	(38,778)	(40,181)
Program surplus (deficit) before capital	(52,071)	63,162
Amortization of tangible capital assets	140,422	140,422
Transfers to capital projects	(74,152)	(48,920)
Program surplus (deficit) for the year	\$ 14,199	\$ 154,664

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Lands Management Revenues and Expenditures
Year ended March 31, 2023, with comparative figures for 2022

Schedule 11

	2023	2022
	Total	Total
Revenues:		
Deferred contributions, beginning of the year	\$ 346,213	\$ 32,079
Indigenous Services Canada	603,190	743,376
Canada Ontario Resource Development	-	43,727
Indigenous Affairs Ontario	1,571	33,828
Environmental and Climate Change Canada	78,622	85,456
Ontario Ministry of Northern Development and Mines	-	111,530
Business Park	312,070	121,071
Northern Ontario Heritage Corporation	2,692	-
Ministry of Environment, Conservation and Parks	-	39,334
Ministry of Labour, Training & Skills Development	-	591,172
Other	61,075	52,604
Repayment to funder	-	(267,061)
Rentals	100,803	50,561
Deferred contributions, end of the year	(436,729)	(346,213)
	1,069,507	1,291,464
Expenditures:		
Administration	88,963	133,346
Amortization of tangible capital assets	155,840	150,353
Bad Debt	-	1,209
Community Events	5,154	301
Community Support and Outreach	-	548
Communications	8,995	11,263
Equipment Purchase	7,945	12,274
Facility Rental	-	120
Honorarium	58,550	6,000
Insurance	10,018	15,789
IT computer and support	15,059	15,773
Materials and supplies	10,274	5,736
Marketing and Promotion and Donations	-	548
Meeting	2,085	6,045
Office	1,218	6,925
Office supplies	405	1,154
Professional fees	69,521	226,163
Program costs	10,472	-
Program Aids	34,048	97,792
Property Tax	5,702	6,791
Repairs and maintenance	33,444	9,970
Salaries and benefits	969,520	831,264
Supplies	13,229	7,939
Transportation	6,073	8,823
Training	72,951	27,792
Travel	34,940	8,966
Utilities	24,626	24,651
	1,639,032	1,617,535
Program surplus (deficit) before undernoted items	(569,525)	(326,071)
Transfer from ONFLP Distributions	161,248	142,681
Other transfer (to) from other programs	59,608	(124,418)
Transfer between programs - office rent	(30,600)	(38,950)
Transfer from Atikameksheng Heritage Fund	(126,396)	130,385
Transfers to reserves	-	(2,000)
Transfer from Panache Lake Leasing	469,065	141,189
Program surplus (deficit) before capital	(36,600)	(77,184)
Amortization of tangible capital assets	155,840	150,353
Transfers to capital projects	(16,514)	(57,824)
Program surplus (deficit) for the year	\$ 102,726	\$ 15,345

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Political Revenues and Expenditures

Year ended March 31, 2023, with comparative figures for 2022

Schedule 12

	2023	2022
	Total	Total
Revenues:		
Deferred contributions - beginning of the year	\$ 180,493	\$ 222,221
Indigenous Services Canada	35,825	75,000
Indigenous Affairs Ontario	85,000	85,000
Other	790,692	198,638
Repayment to funder	(33,313)	-
Deferred contributions - end of the year	(160,306)	(180,493)
	898,391	400,366
Expenditures:		
Administration (recovery)	145,923	53,206
Communications	3,672	5,081
Community support	54,321	42,357
Community Events	-	4,872
Equipment	3,122	-
Honorariums	142,962	97,199
Insurance	4,814	4,031
IT computer and support recovery	23,687	11,059
Meeting	52,080	17,701
Office and general	28,409	11,575
Office supplies	4,604	1,295
Professional fees	536,088	202,765
Repairs and maintenance	85,521	3,963
Repayment to funder	11,891	-
Salaries and benefits	684,092	528,610
Training	48,363	2,597
Travel	77,795	9,804
	1,907,344	996,115
Program surplus (deficit) before undernoted items	(1,008,953)	(595,749)
Transfer (to) from other programs - office rent	(20,400)	(12,750)
Transfer (to) from Atikameksheng Heritage Fund	485,336	198,025
Transfer (to) from other programs	416,792	370,203
Program surplus (deficit) before capital	(127,225)	(40,271)
Transfers to capital projects	(8,333)	-
Program surplus (deficit) for the year	\$ (135,558)	\$ (40,271)

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Claim Litigation Revenues and Expenditures
Year ended March 31, 2023, with comparative figures for 2022

Schedule 13

	2023	2022
	Total	Total
Revenues:		
Other	-	-
Expenditures:		
Community support	4,875	1,074
Insurance and litigation	1,178,482	82,950
Meeting	475	-
Professional fees	481,279	355,455
	1,665,111	439,479
Program surplus (deficit) for the year	\$ (1,665,111)	\$ (439,479)

See accompanying notes to the consolidated financial statements

Atikameksheng Anishnawbek

Schedule of Restricted Funds Revenues and Expenditures
Year ended March 31, 2023, with comparative figures for 2022

Schedule 14

	2023	2022
	Total	Total
Revenues:		
Deferred contributions - beginning of the year	\$ 21,020	\$ 44,484
Atikameksheng Trust	-	26,250
Mining Relationship Agreement	1,359,743	1,176,608
Tobacco Quota	48,917	21,020
Indigenous Services Canada - recovery of OSR due to COVID	-	387,032
Ontario First Nations Limited Partnership	778,232	544,848
Other	282,019	258,263
Deferred contributions, end of the year	(48,917)	(21,020)
	2,441,014	2,437,485
Expenditures:		
Robinson Huron Treaty litigation deposit	-	420,000
Bank charges	767	1,321
	767	421,321
Program surplus (deficit) before undernoted items	2,440,247	2,016,164
Transfer from Atikameksheng Heritage fund	(838,710)	12,887
Transfer from OFNLP Distributions	(1,121,321)	-
Other transfer (to) from other programs	(890,940)	(1,516,824)
Program surplus (deficit) for the year	\$ (410,724)	\$ 512,227

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To: The Members of the Atikameksheng Anishnawbek and Indigenous Services Canada

We have reviewed the accompanying Schedule of Remuneration and Expenses (unelected senior officials) (the "schedule") of **Atikameksheng Anishnawbek** for the year ended March 31, 2023. The schedule has been prepared by management in accordance with the Indigenous Services Canada Reporting Guide for the fiscal year.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the Indigenous Services Canada Reporting Guide, and for such internal controls 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 accompanying 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.

REVIEW ENGAGEMENT REPORT (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule of Remuneration and Expenses (unelected officials) of **Atikameksheng Anishnawbek** for the year ended March 31, 2023 is not prepared, in all material respects, in accordance with the requirements of the Indigenous Services Canada Reporting Guide.

Restriction of Use

The schedule is prepared to assist Atikameksheng Anishnawbek meet the requirements of the Indigenous Services Canada Reporting Guide for the fiscal year. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the Ministry of Indigenous Services Canada and should not be used by parties other than the Ministry of Indigenous Services Canada.

FREELANDT CALDWELL REILLY LLP

A handwritten signature in black ink that reads "Freelant Caldwell Reilly LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Canada
July 24, 2023

Atikameksheng Anishnawbek

Schedule of Remuneration and Expenses - (Unelected Senior Officials)

Year ended March 31, 2023

Name of individual	Position Title	No. of Months (Note 1)	Approved Salary Range From/To		Other Remuneration (Note 2)	Expenses Reimbursed as part of Other Remuneration (Note 3)
Cheryl Conway	Chief Financial Officer	7	\$ 79,734	\$ 97,224	\$ 68,218	\$ 9,296
Paula Robinson	Chief Financial Officer	1	\$ 79,734	\$ 97,224	\$ 3,076	\$ -
Paula Robinson	Chief Executive Officer	8	\$ 79,734	\$ 97,224	\$ 65,067	\$ 1,671
Tammy Manitowabi	Chief Executive Officer	2	\$ 79,734	\$ 97,224	\$ 9,903	\$ 602
Dennis Cropper	Chief Administrative Officer	1	\$ 79,734	\$ 97,224	\$ 10,502	\$ -
Darlene Shawbonquit	Director of Social Services	12	\$ 70,161	\$ 85,558	\$ 83,453	\$ -
Curtis Assance	Director of Lands & Economic Development	12	\$ 70,161	\$ 85,558	\$ 80,015	\$ 6,739
Carmen Wabegijig-Nootchtai	Director of Health & Community Planning	12	\$ 70,161	\$ 85,558	\$ 80,182	\$ 3,895
Gary Naponse	Director of Housing & Infrastructure	12	\$ 70,161	\$ 85,558	\$ 85,304	\$ 433
Kimberly Nootchtai	Director of Education	7	\$ 70,161	\$ 85,558	\$ 46,812	\$ 3,252
Teresa Migwans	Director of Finance	12	\$ 70,161	\$ 85,558	\$ 93,753	\$ 1,154
Michelle Toulouse	Director of Resource Development	7	\$ 70,161	\$ 85,558	\$ 52,315	\$ 71

Notes:

1. The number of months during the fiscal year that the individual was on staff.

2. "Remuneration" means any salaries, wages, benefits, commissions, bonuses, fees, honorariums, dividends and reimbursement of expenses — including the costs of transportation, accommodation, meals, hospitality and incidental expenses — and any other monetary benefits and non-monetary benefits.

3. Expenses reimbursed as part of amount shown in Other Remuneration Column

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To: **The Members of Atikameksheng Anishnawbek
and Indigenous Services Canada**

We have reviewed the accompanying Schedule of Remuneration and Expenses (Chief and Councillors) (the "schedule") of the **Atikameksheng Anishnawbek** for the year ended **March 31, 2023**. The schedule has been prepared by management in accordance with the Indigenous Services Canada Reporting Guide covering the fiscal year.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the Indigenous Services Canada Reporting Guide, and for such internal controls 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 accompanying 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.

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule of Remuneration and Expenses (Chief and Council) of **Atikameksheng Anishnawbek** for the year ended March 31, 2023 is not prepared, in all material respects, in accordance with the requirements of the Indigenous Services Canada Reporting Guide.

Restriction of Use

The schedule is prepared to assist Atikameksheng Anishnawbek to meet the requirements of subsection 6(1) of the First Nation Transparency Act. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the members of Atikameksheng Anishnawbek and Indigenous Services Canada and should not be used by parties other than the members of Atikameksheng Anishnawbek and Indigenous Services Canada.

FREELANDT CALDWELL REILLY LLP

A handwritten signature in dark ink that reads "Freelandt Caldwell Reilly LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Canada
July 24, 2023

Atikameksheng Anishnawbek

Schedule of Remuneration and Expenses - (Chief and Councillors)

Year ended March 31, 2023

Chief/Council Member	Position Title	No. of Months (Note 1)	Remuneration (Note 2)	Expenses (Note 3)
Craig Nootchtai	Chief	12	\$ 110,787	\$ 4,797
Vance Nootchtai	Councillor	12	\$ 24,300	\$ -
Lesley McNeil	Councillor	12	\$ 24,450	\$ 385
Art Petahtegoose	Councillor	12	\$ 24,450	\$ 828
Harvey Petahtegoose	Councillor	12	\$ 24,450	\$ 480
Jennifer Petahtegoose	Councillor	12	\$ 24,450	\$ 186

Notes:

1. The number of months during the fiscal year that the individual was a chief or councillor.

2. As per the First Nations Financial Transparency Act:

"remuneration" means any salaries, wages, commissions, bonuses, fees, honorariums and dividends and any other monetary benefits — other than the reimbursement of expenses — and non-monetary benefits.

Examples are provided in the supporting document which accompanies this document on ISC's Internet site entitled: "Supplementary Information".

3. As per the First Nations Financial Transparency Act:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.