



ANNUAL REPORT

2020 – 2021

YEAR IN REVIEW

TABLE OF CONTENTS

MESSAGES FROM CHIEF & COUNCIL	3
STATEMENTS	5
STRATEGIC PRIORITIES	5
COVID-19 PANDEMIC RESPONSE	6
ECONOMIC DEVELOPMENT	7
HOUSING	8
HEALTH	10
EDUCATION	11
CULTURE	13
GOVERNANCE	14
AUDIT & FINANCIAL STATEMENTS	15
SCHEDULE OF REMUNERATION AND EXPENSES	43
SPECIFIC CLAIMS	46
SPECIAL THANKS	50



School Community Consultations

MISSION STATEMENT

To empower every Sweetgrass First Nation member to understand their culture and Treaty Rights, and support them to achieve their full potential.

MESSAGES FROM THE CHIEF & COUNCIL

Chief Lorie Whitecalf

It is an honour to serve the community of Sweetgrass First Nation along side a great team of council and staff. In March 2020 the COVID19 pandemic was declared and our collective goals were to keep our membership safe and informed with the help of our supporting agencies, Battle River Treaty 6 Health Center, Battlefords Agency Tribal Chiefs, Kanawayimik Child and Family Services and Indigenous Services Canada. The world quickly became accustomed to video zoom calls. Apart from the weekly ISC COVID update zoom meetings, we continued to provide essential services to our community.

The CMHC Audit was completed and we were quickly approved for CMHC Phase 12 and 4 new homes were provided to families and RRAP renovations as well as ISC immediate need renovations. The new community well project was completed and the core area roads project is underway which will provide proper drainage and dust control. The new school project is shovel ready and awaiting approval from Ottawa.

Sweetgrass First Nation is home to many and visited by many. We are rich in history, ceremony and love. Our ways of kinship, respect and love will continue to be the backbone of our nation.

Ekosi.

Councilor Omer White

Tansi, my portfolio assignment as councilor includes Operations and Maintenance for the community buildings and housing/renovations. O&M and housing are very large programs and very demanding, keeping up with the demands in these programs requires a team effort. As part of the Sweetgrass Band leadership it is difficult keeping up with the demands but try our best to meet the needs of the community.

My other portfolios include Justice, and I am also on the Project Management Team for the capital projects. I can be reached at 306.441.0626

Councilor Isaac Thomas

Tansi. Peace and positiveness to all. It has been a roller coaster with Covid 19 limitations hitting our livelihood. But in keeping the safety by setting up teams in the pandemic checkpoints and advancing the security team ... to making sure our was community was safe and the school was Covid ready to open. We keep moving on looking forward – being positive and optimistic with prayers – together it will be a greater future. Working on a great team (C&C) is an honor. Keeping Sweetgrass FIRST each day.

Councilor Janice Whitecalf

I'm very proud to be a member of Nakowacyi. I am privileged to work as a team member with Chief and Council, staff, and our partners on and off-reserve. Our highly dedicated and efficient team continues to provide essential services to the band members, despite the unprecedented covid-19 pandemic. From the Elders to the babies, WE ARE STRONGER TOGETHER.

Councilor Donovan Arcand

Hello to all of you, family, friends, fellow band members of Sweetgrass. What a year it's been, pandemic and all. With a roller coaster of events, timelines & plans being altered, etc. This was & is all a learning experience. I can say that we as leadership of Sweetgrass, done our best to deal with the pandemic. And that the vast majority of the membership stepped up by getting vaccinated. While all of this was going on, we also have worked on & accomplished a lot of projects, with many other projects still being planned or in the initial approval process we are hoping. If you have any questions or want some information, feel free to reach out at 306.480.2812.

Councilor Hazen Paskemin

Good day my fellow members of Sweetgrass First Nation. This past year has been a tough busy one. Of course, with Covid going on we have worked our hardest to try and stop the spread of this disease. Working the front lines is a tough and stressful job, but I enjoy serving our people day in and day out. We have been getting a lot done for our community, slowly but surely it is coming along.

Any questions or concerns I'm just a call or text away 306.441.0838. I can write a few pages, but just give me a shout. Have a splendid day

Councilor Trina Albert

Hope all is well in everyone's small circle. This term was such a dodging game of Covid -19 but very rewarding in many areas. Thank you to my fellow colleagues for working together as a team to ensure all necessary precautions for our membership.

Our frontline workers have been extremely patient with the pandemic ordeal, they have held our communities' concerns and issues in a positive state of mind. I continue to advocate for vaccinations, sanitizing daily & masking up. With that please be safe & keep your circle small. Much love & respect.



STATEMENTS

Sweetgrass' Vision and Mission Statements describe the First Nation's aspirations and purpose, and guide us to ensure our decisions and actions align with the Nation's values and beliefs.

For Sweetgrass First Nation, our Cree history, treaty rights, traditions and culture are paramount.

The Sweetgrass First Nation Council affirmed the following statements, principles, and values to guide their actions:



Vision

Sweetgrass First Nation preserves and protects our inherent and treaty rights.



Values

*We are inclusive.
We think and act holistically.
We are culturally strong.
We maintain our traditional knowledge.*



Principles

*Love - Wisdom - Forgiveness -
Truth - Courage -
Respect - Humility*

It is essential for First Nations to identify specific priorities to help turn their vision into reality. Sweetgrass First Nation Council members articulated their priorities individually, through interviews and a survey; and collectively, through the two day strategic planning session.

In order to realize Sweetgrass First Nation's vision, the Council identified the following strategic priorities for their term:

STRATEGIC PRIORITIES	
	<p>ECONOMIC DEVELOPMENT</p> <p>Building self-determination through own source revenues</p>
	<p>HOUSING</p> <p>Safe, adequate, well-maintained housing for all Sweetgrass members</p>
	<p>HEALTH</p> <p>Physical, emotional, spiritual and mental wellness for all Sweetgrass members</p>
	<p>EDUCATION</p> <p>Supporting Sweetgrass members to achieve their full potential.</p>
	<p>CULTURE</p> <p>Sweetgrass is a strong nation that understands our treaty history and practices our Cree language and traditions</p>
	<p>GOVERNANCE</p> <p>Accountable, fair and competent governance</p>

Planning supports Councils to be proactive rather than reactive, to be productive rather than busy, and to move forward collaboratively rather than compete for resources.

In order to ensure accountability and efficiency in their efforts, the Sweetgrass First Nation Council articulated goals, activities, timelines, resources required and persons accountable for their goals related to each strategic priority.

ECONOMIC DEVELOPMENT

Economic Development is the creation of wealth from which community benefits are realized. It is more than a jobs program, it's an investment in growing your economy and enhancing the prosperity and quality of life for all residents.

GOAL	ACTIVITY	LEAD	STATUS
Increase Own Source Revenues	Assess viability of Council owned septic truck and adjacent business	Omer White	Assessment is complete. Council has deferred until operator funding is secured. Alternative is to train home-owners on basic septic maintenance.
Increase Own Source Revenues	Startup Sweetgrass Investment Board Focus on following initial items: <ul style="list-style-type: none"> • Urban reserve • Gravel • Investments • Café/food truck 	Chief Whitecalf Donovan Arcand	September 2020 – first meeting. February 2021 – Business Plan is in development and priorities for investment have been identified. Focus is on Urban Reserve. Neil Sasakamoose (BATC) is project managing. BCL Engineering Ltd and MNP LLP have been contracted. \$160,000 in funding approved from Indigenous Services Canada for site infrastructure mapping and feasibility,
Increase employment	Explore Women in Trades program Work with SaskTrades and larger unions about Indigenous mentorship	Trina Albert	Partnered with BATC Atoskewin Success Centre. Completed two Tiny Homes – Tenants moved in Spring 2021. Sweetgrass Band Member, Niaomi Albert, Journeywoman Carpenter was mentor to the four (4) Band Members in the mentorship program.



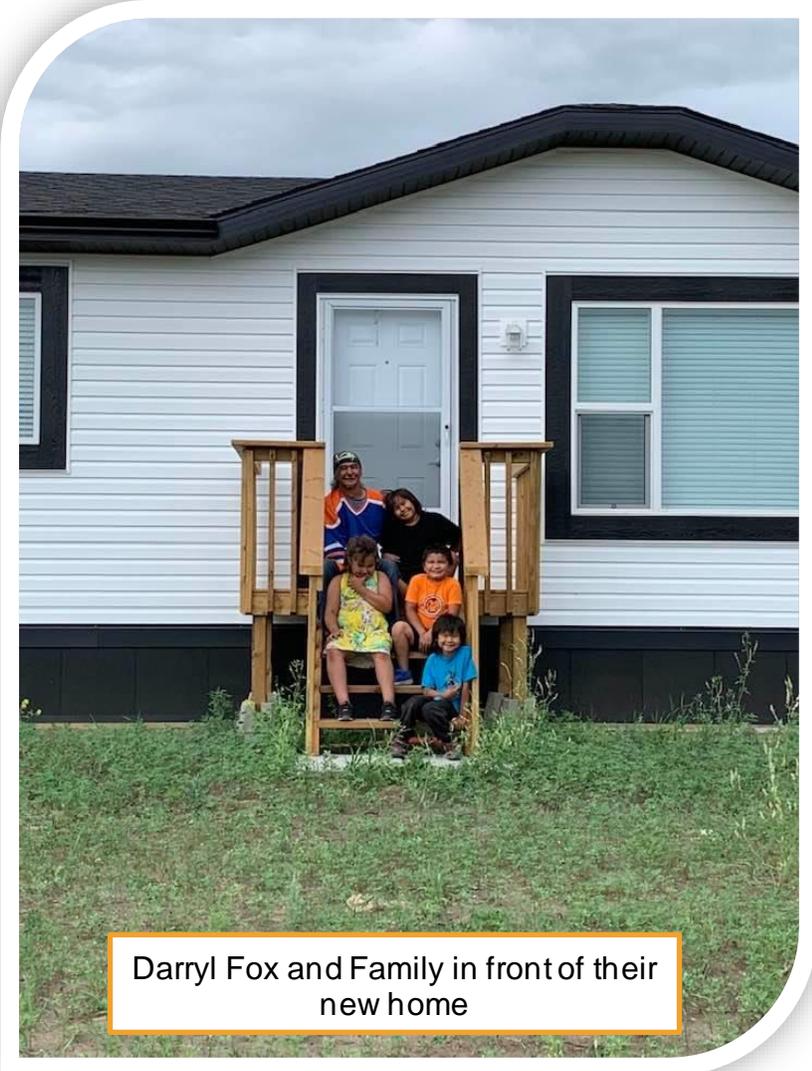
Tiny Home Build

HOUSING

Vision Statement:

To have safe, adequate, well-maintained housing for all Sweetgrass members.

GOAL	ACTIVITY	LEAD	STATUS
Increase housing on reserve	Seek additional funding	Omer White/ Janice Kennedy/ Juleen Albert/ Chris Albert	<p>MAJOR RENOVATIONS – 10 units under Immediate Needs Program. 2 units under RRAP Project through CMHC – this is a loan to the Band specific to people with disabilities.</p> <p>NEW UNITS – 4, 3 bedroom units under CMHC located on Fox Trail. All units are complete and occupied.</p> <p>SECTION 95 – 2 proposals have been submitted and awaiting decisions from CMHC for 2, 3 bedroom units. Approved for the units – site prep has commenced for RTM units.</p> <p>CMHC RAPID HOUSING INITIATIVE ROUND 2 – Proposal submitted for 5, 4 bedroom units and 5, 3 bedroom units – awaiting decision.</p>
Create home ownership opportunities	Create a Home Ownership Policy + pass a relevant BCR; include these areas in future land use plan	Juleen Albert/ Omer White	In progress.
Complete Sweetgrass housing policy and improve communications between Council and housing committee	<ul style="list-style-type: none"> Revise policy from existing documents and templates Establish a functional Housing Committee to implement the policy 	Juleen Albert/ Omer White/ Council	<p>Policies in review including reporting mechanisms.</p> <p>Housing Committee established and functioning – meeting on an as needed basis.</p>
Promote pride & responsibility in tenants	<ul style="list-style-type: none"> Develop and distribute tenant maintenance tips checklist & responsibilities guide Develop contests and incentives 	Juleen Albert / Council	<p>Council reviewed in July, the maintenance tips checklist and responsibilities guide will be included in housing policy</p> <p>Tenant workshops have been delayed due to Covid restrictions on gathering.</p> <p>Yard Beautification Contest, Christmas Decorating Contest</p>



Darryl Fox and Family in front of their new home

HEALTH

Vision Statement:

Physical, emotional, spiritual and mental wellness for all Sweetgrass members.

Sweetgrass continues to receive first, second and third level health services through an agreement with BRT6 Health.

GOAL	ACTIVITY	LEAD	STATUS
Develop a Drug Strategy	Encourage security and crime stoppers reporting – consistent encouragement for members to call RCMP.	Isaac Thomas	An increase in direct reporting has been noted. A community meeting was planned with RCMP and addiction counsellors, but delayed due to Covid. Meetings have been held with the Ministry of Justice – strategy is ready to roll out once Covid restrictions allow. \$5,000 grant has been received.
Take over community safety	Investigate Community Safety Officers program	Isaac Thomas/ Trina Albert	CSO Program has been researched and a presentation from Ministry of Justice with Council. Program is tabled pending funding for CSO Position(s) and program administration costs. Cameras have been installed around the community and are monitored by security. Security vehicles have also had dashcams installed.
Food Security	Develop food bank plan Apply for funding for a food security strategy including Garden, freezers, food bank, good food boxes	Janice Kennedy	Received a grant through Agri-Canada to renovate the kitchen at the health clinic for a food bank, soup kitchen and cooking/nutrition classes once Covid restrictions allow. Plans also include a mobile kitchen with refrigeration where youth and elders can come together to provide the community with access to safe and healthy food choices. Approved for \$20,000 for feasibility study of modular greenhouse.
Mental Health	Advocate for a regional addictions centre Elders Group at the Clinic Conduct traditional medicine picking excursions (school kids and elders)	Chief Whitecalf Donovan Arcand/ Isaac Thomas Donovan Arcand	Work is in progress. Continues to advocate with Ministry of Health, ISC when opportunity presents. Supported the Ridge (Mosquito FN initiative). Plans for future programs – exploring opportunities with municipalities and other Bands. Delayed due to Covid. School elder has taken school students out to pick in the Fall 2021. Counsellor from Battlefords and Area Sexual Assault Centre comes to the clinic on a weekly basis.

EDUCATION

Vision Statement:

Support Sweetgrass members to achieve their full potential.

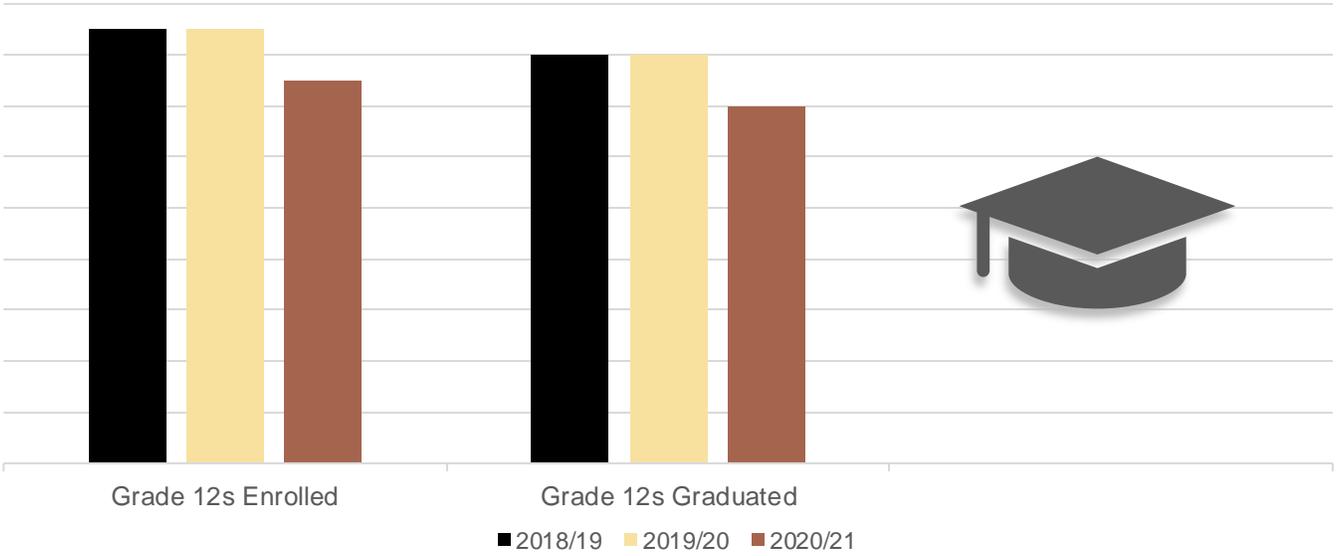
Education is the **process of facilitating learning**, or the acquisition of **knowledge, skills, values, morals, beliefs, habits and personal development**. Educational **methods include teaching, training, storytelling, discussion and directed research**.

GOAL	ACTIVITY	LEAD	STATUS
More funding for post-secondary students	<ul style="list-style-type: none"> Lobby Ottawa Apply for more scholarships 	Chief Whitecalf/ Max Fineday/ Sonya Fineday/ Donovan Arcand	<p>Additional funding received in 2020 due to Covid Pandemic, which allowed for two (2) top-up disbursements for Covid relief.</p> <p>All applicants (33) were funded for the 2021 Fall Term.</p> <p>Continue to refer industry partners offering scholarships to post sec coordinator.</p>
Complete new grade school	Continue going through the process	Chief Whitecalf/ Grant McKercher	Design is 100% complete with community, elders and school staff input. Infrastructure to the new site is complete – awaiting approval from Ottawa for the construction. Plans are to include headstart, daycare and pre-k to 12.
Provide more land based and year-round learning	Hold discussions with school staff and principal; identify funding for activities	Isaac Thomas/ Donovan Arcand	School was closed to in-class learning for the 2020/21 term due to Covid-19 pandemic.
More grade 12 graduates	Work with school counsellors to follow students at risk	Isaac Thomas/ Jessica Oksasike-wiyin	Grade 12 graduation rate averages 95% over the past two years.
Renegotiate tuition agreements	Talk to school divisions and TSEC	Chief Whitecalf	Still exploring. Advocacy continues when opportunities present.
Better supports for high needs students	<ul style="list-style-type: none"> Meet with Pat Bugler and determine parameters of TSEC agreement Conduct more assessments 	Chief Whitecalf/ Isaac Thomas	<p>Additional positions added to Sweetgrass School Staff:</p> <ul style="list-style-type: none"> Student Services Teacher English Language Arts Catalyst
Increase local enrolment	<p>Conduct PR campaign for new school</p> <ul style="list-style-type: none"> No new school 	Donovan Arcand/ Isaac Thomas/ Hazen Paskemin	Winter 2020-21



	2018/19	2019/2020	2020/2021
Grade 12s enrolled	17	17	15
Grades 12s Graduated	16	16	14

GRADE 12 ENROLLED VS GRADUATED



CULTURE

Vision Statement:

Nakowiciy is a strong nation that understands our treaty history and practices our Cree language and traditions.

Culture is an **umbrella term** which **encompasses the social behavior and norms** found in human societies, as well as the **knowledge, beliefs, arts, laws, customs, capabilities, and habits** of the individuals in these groups.

GOAL	ACTIVITY	LEAD	STATUS
Integrate Cree language into everyday living	<ul style="list-style-type: none"> Daycare: Cree elders visit one weekly School: Cree Immersion Program Community: Signage in Cree 	Janice Kennedy	<p>Deferred due to Covid restrictions.</p> <p>A local consultant has developed a Cree Immersion Program.</p> <p>Will explore Treaty education as well.</p> <p>In development. Consultation with elders.</p>
Increase awareness of Treaty history	<ul style="list-style-type: none"> Gather information Create a library of information and a book 	Chief Whitecalf/ Donovan Arcand	Potential resources identified. Research delayed due to Covid Pandemic Response.
Establish Elders Council	<ul style="list-style-type: none"> Host first meeting Develop Terms of Reference 	Council/ Donovan Arcand Isaac Thomas Sherry Jimmy	<p>Have held meetings with elders. Difficult to gather together in one group due to Covid restrictions.</p> <p>No formal council established yet.</p> <p>In progress.</p>



GOVERNANCE

Vision Statement:

Accountable. Fair. Competent.

Governance **encompasses the system by which an organization is controlled and operates, and the mechanisms by which it, and its people, are held to account.** Ethics, risk management, compliance and administration are all elements of governance.

GOAL	ACTIVITY	LEAD	STATUS
Develop Governance Policies	Develop Governance Manual, Code of Conduct and Oath of Confidentiality	Chief Whitecalf	Code of Conduct and Oath of Confidentiality Completed Status of Governance Policy – approved June 26/2020
Develop Community and Land Use Plan with Community Navigator	Community Navigator position – post and hire Community Plan Land Use Plan	Janice Kennedy	Navigator position posted and position filled. Information has been gathered. Currently being compiled into a document. In progress. Working Group has been formed and pre-planning has commenced. Currently applying for funding through Indigenous Services Canada.
Re-instate election committee to assess term	<ul style="list-style-type: none"> Chief and Council identify committee members and select a Chairperson Host first meeting Develop a Terms of Reference Approve recommendations 	Council/ Sherry Jimmy	Focus has been on community's Covid response. Postponement of election is an option through ISC. Looking to extend voting hours in 2021 rather than postpone the election.
Develop Financial Management Law and Information Management Policy	Financial management and budget project	Council/ Chief Whitecalf/ Sherry Jimmy	Work is in progress.

AUDIT & FINANCIAL STATEMENTS

Sweetgrass First Nation

Audited Financial Statement Summary for Annual Report

Below are highlights of the audited consolidated financial statements of Sweetgrass First Nation. The audited consolidated financial statements and Schedule of Remuneration and Expenses are available separately.

Auditor's report

- Unqualified report stating that these financial statements present fairly (no material matters or uncertainties that have not been appropriately reflected)
- Many years of unqualified audits for Sweetgrass First Nation
- Auditor's follow Canadian Generally Accepted Auditing Standards (auditing rule book) to conduct the audit and determine the opinion
- Emphasis of matter (highlights significant matters impacting the financial statements) – financing and insurance were obtained for legal costs associated with a lawsuit against an oil company. For accounting purposes, the expenses are reflected in the current year. However, the expenses are expected to be recovered through settlement or insurance proceeds.
- Report is dated July 12, 2021 which is the date of approval by Chief and Council and is prior to the reporting deadline of July 29, 2021

Consolidated Statement of Financial Position

- This statement is a snapshot of the financial position for all of Sweetgrass First Nation at March 31st
- This statement provides one level of detail, but if you refer to the notes to the financial statements additional information is provided (for example note 3 provides details of restricted cash)
- Significant changes are highlighted below:
 - Cash resources – increased \$1,407,260 primarily due to additional funding received during the year and carried forward to be spent next year (see increase in deferred revenue)
 - Restricted cash – includes funds received for capital projects which are managed by a project manager. The increase of \$683,592 is due to funding received for capital projects exceeding what was spent during the year (see increase in deferred revenue)
 - Accounts receivable – increased \$530,381. See note 4 for details. A significant portion of the balance relates to funds available from Sweetgrass Treaty Land Entitlement Trust which are available through Schedule C requests to the Trustees.
 - Bank indebtedness – decreased \$204,698 as additional funds were received and exceeded expenses
 - Accounts payable and accruals – increased \$692,224 primarily bills received on capital projects (new school) at March 31, 2021, but not paid until next fiscal year
 - Deferred revenue – Includes funding received for specific projects and yet spent. Increase of \$1,858,420 is due to COVID and Capital project funding received during the year and not spent. Note 8 to the financial statements provides a complete breakdown by program.

- Term loan subject to refinancing – relates to advances for 4 new housing units under the CMHC housing program – phase 11 and 12 which will be converted to long-term mortgages upon completion
- Long-term debt – increase of \$417,570 due to items noted below:
 - \$932,263 of financing drawn to cover expenses related to legal claim – insurance has been obtained to repay the loan in the event the claim is not successful
 - \$417,570 of debt was paid down during the year
 - Note that \$3,571,525 of the total long-term debt relates to CMHC housing. Subsidies are received from CMHC each month to assist with mortgage payments.
- Tangible capital assets – increased \$2,151,774 primarily due to work on capital projects including the new school less amortization of \$650,808
- Accumulated surplus – note 12 provides the below breakdown of this balance
 - Operating - \$258,860 – increase from previous year
 - Capital assets - \$14,272,448 (these funds are spent on long-term assets and can not be easily moved for other programming) – large increase is due to construction costs of capital projects
 - Commercial - \$1,011 – BATC Investments Limited Partnership
 - CMHC Operating - \$58,015
 - CMHC Replacement Reserve - \$211,492
 - Ottawa Trust Funds - \$122,004

Consolidated Statement of Operations and Accumulated Surplus

- Statement is summary of all program activities during the year (April 1 – March 31)
- Significant changes are highlighted below:
 - ISC funding increased significantly as more funds were received for capital projects and COVID. No funds received from health branch this year as health programming was administered by Battle River Treaty 6 Health Centre effective April 1, 2020
 - First Nations Trust (SIGA) – decrease of \$168,059 due to closure of casinos
 - BATC - \$54,840 relates to expense reimbursement from Nation Rebuilding grant
 - Insurance – decrease of \$87,966 relates to proceeds on loss of a house in a previous year
 - Program expenses significant changes are highlighted below
 - Band Government Support – increased \$945,859 primarily due to COVID expenses and programs
 - Own source – increased \$877,241 of which \$932,263 related to costs for the legal claim against an oil company
 - Health – decreased \$459,068 due to the programs now being administered by Battle River Treaty 6 Health Centre effective April 1, 2020

Schedule of Remuneration and Expenses – Chief and Councillors

- Summary of all remuneration and expenses received April 1, 2020 – March 31, 2021

Management's Responsibility



To the Members of Sweetgrass First Nation:

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

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

Chief and Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. Chief and Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Chief and Council is also responsible for appointing the First Nation's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by Chief and Council to audit the consolidated financial statements and report directly to the Members of Sweetgrass First Nation; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both Chief and Council and management to discuss their audit findings.

July 12, 2021

Signed by: Lisa Albert

Management

Independent Auditor's Report

To the Members of Sweetgrass First Nation:

Opinion

We have audited the consolidated financial statements of Sweetgrass First Nation (the "First Nation"), which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations and accumulated surplus, change in net debt and cash flows, and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the First Nation as at March 31, 2021, and the results of its consolidated operations, its consolidated change in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 11 to the consolidated financial statements which describes that Sweetgrass First Nation initiated litigation against an oil company for damages sustained by the First Nation. The First Nation has obtained a loan to fund the costs of litigation and has taken insurance to cover the repayment of the loan if it is in excess of settlement proceeds.

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.

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

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

Independent Auditor's Report (Continued from previous page)

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 auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the First Nation to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with 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.

Saskatoon, Saskatchewan

July 12, 2021

MNP LLP

Chartered Professional Accountants

MNP



Sweetgrass First Nation Consolidated Statement of Financial Position

As at March 31, 2021

	2021	2020
Financial assets		
Current		
Cash resources	1,565,462	158,202
Restricted cash (Note 3)	6,781,305	6,097,713
Accounts receivable (Note 4)	1,234,635	704,254
Portfolio investments (Note 5)	745,543	753,102
	10,326,945	7,713,271
Funds held in Ottawa Trust Fund (Note 6)	122,006	110,297
	10,448,951	7,823,568
Liabilities		
Current		
Bank indebtedness (Note 7)	260,500	465,198
Accounts payable and accruals	1,514,455	822,231
Deferred revenue (Note 8)	8,157,300	6,298,880
Current portion of long-term debt (Note 9)	496,281	546,885
Term loan subject to refinancing (Note 9)	346,949	-
	10,775,485	8,133,194
Long-term debt (Note 9)	4,837,650	4,420,080
	15,613,135	12,553,274
Total financial liabilities	15,613,135	12,553,274
	(5,164,184)	(4,729,706)
Net debt	(5,164,184)	(4,729,706)
Non-financial assets		
Tangible capital assets (Note 10)	19,953,368	17,801,594
Prepaid expenses	134,686	150,821
	20,088,054	17,952,415
Total non-financial assets	20,088,054	17,952,415
Accumulated surplus (Note 12)	14,923,870	13,222,709

Approved on behalf of Chief and Council

Signed by: Lorie Whitecalf

Chief

Signed by: Omer White

Councillor



Sweetgrass First Nation Consolidated Statement of Operations and Accumulated Surplus

For the year ended March 31, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
Revenues			
Indigenous Services Canada (Note 17)			
Fixed	3,401,628	4,138,027	3,222,126
Flexible	4,773,092	5,442,614	1,109,243
Band support	425,903	425,903	425,903
First Nations & Inuit Health Branch	-	-	608,138
Funding adjustments	-	16,365	(40,000)
Deferred revenue	295,000	(1,858,420)	26,810
	8,895,623	8,164,489	5,352,220
Rental	637,600	591,227	591,454
First Nations Trust	525,000	449,973	618,032
Treaty Land Entitlement Trust	-	403,943	472,645
Canada Mortgage and Housing Corporation	179,767	324,417	330,534
Other	510,000	266,459	210,634
Battleford Agency Tribal Chiefs - CDC	-	163,776	137,772
Legacy Trust - annual payment	-	154,211	153,517
CMHC rent	142,200	135,420	114,720
Saskatchewan Indian Institute of Technologies	250,000	120,823	202,765
Battlefords Agency Tribal Chiefs Inc.	-	54,840	-
Insurance	-	-	87,966
	11,140,190	10,829,578	8,272,259
Program expenses			
Band Government Support	419,250	1,832,345	886,486
Capital	-	141,755	745,212
Community Development	1,372,051	1,467,476	1,153,677
Education	2,984,900	2,772,611	2,864,583
Lands and Trust	804,100	163,457	210,993
Other	318,350	618,770	765,693
Ottawa Trust Fund	284,500	555,778	486,195
Own Source	1,273,761	1,536,324	659,083
Health	-	39,901	498,969
	7,456,912	9,128,417	8,270,891
Total expenses	7,456,912	9,128,417	8,270,891
Annual surplus	3,683,278	1,701,161	1,368
Accumulated surplus, beginning of year	13,221,709	13,222,709	13,221,341
Accumulated surplus, end of year	16,904,987	14,923,870	13,222,709



Sweetgrass First Nation
Consolidated Statement of Change in Net Debt
For the year ended March 31, 2021

	<i>2021 Budget (Note 14)</i>	<i>2021 Actual</i>	<i>2020 Actual</i>
Annual surplus	3,683,278	1,701,161	1,368
Purchases of tangible capital assets	(2,500,000)	(2,802,582)	(688,410)
Amortization of tangible capital assets	98,000	650,808	618,633
Acquisition of prepaid expenses	-	-	(150,821)
Use of prepaid expenses	-	16,135	-
Change in net debt	1,281,278	(434,478)	(219,230)
Net debt, beginning of year	(4,729,706)	(4,729,706)	(4,510,476)
Net debt, end of year	(3,448,428)	(5,164,184)	(4,729,706)



Sweetgrass First Nation Consolidated Statement of Cash Flows

For the year ended March 31, 2021

	2021	2020
Cash provided by (used for) the following activities		
Operating activities		
Annual surplus	1,701,161	1,368
Non-cash items		
Amortization of tangible capital assets	650,808	618,633
	2,351,969	620,001
Changes in working capital accounts		
Accounts receivable	(530,381)	(114,709)
Restricted cash	(683,592)	45,113
Funds held in Ottawa Trust Fund	(11,709)	16,153
Prepaid expenses	16,135	(150,821)
Accounts payable and accruals	692,224	204,913
Deferred revenue	1,858,420	(26,810)
	3,693,066	593,840
Financing activities		
Advances of long-term debt	1,260,763	842,043
Repayment of long-term debt	(546,848)	(572,996)
Increase (decrease) in bank indebtedness	(204,698)	107,526
	509,217	376,573
Capital activities		
Purchases of tangible capital assets	(2,802,582)	(688,410)
Investing activities		
Purchase of portfolio investments (net)	-	(752,091)
Proceeds on disposal of portfolio investments (net)	7,559	-
	7,559	(752,091)
Increase (decrease) in cash resources	1,407,260	(470,088)
Cash resources, beginning of year	158,202	628,290
Cash resources, end of year	1,565,462	158,202



Sweetgrass First Nation

Notes to the Consolidated Financial Statements

For the year ended March 31, 2021

1. Operations

The Sweetgrass First Nation (the "First Nation") is located in Treaty 6 Territory, Canada and provides various services to its Members. Sweetgrass First Nation includes all related entities that are accountable to the First Nation and are controlled by the First Nation.

COVID-19 (coronavirus) Impact on operations

In early March 2020 the global outbreak of COVID-19 (coronavirus) began to have a significant impact on operations due to the restrictions put in place regarding travel, business operations and isolation/quarantine orders.

The First Nation's operations were impacted by COVID-19 due to increased pandemic related expenditures, decreased Battlefords Agency Tribal Chiefs CDC funding due to casino closures, and decreased First Nations Trust funding.

Indigenous Services Canada has provided additional funding to assist with some of the costs associated with responding to COVID-19.

2. Significant accounting policies

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

Reporting entity

The financial statements consolidate the financial activities of all entities and departments comprising the First Nation reporting entity, except for First Nation business entities which are accounted for using the modified equity method.

The First Nation has consolidated the assets, liabilities, revenues and expenses of the following entities and departments:

- Sweetgrass First Nation
- Sweetgrass First Nation C.M.H.C. Housing
- Sweetgrass Developments Limited Partnership
- Sweetgrass Investments Ltd.

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

Sweetgrass Treaty Land Entitlement Trust and Sweetgrass Legacy Trust have not been included in these consolidated financial statements as Chief and Council do not control the Trusts.

Basis of presentation

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

Asset classification

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

Cash resources

Cash resources include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions is included in restricted cash. Restricted cash consists of the TLE Revenue Operating, CMHC Replacement Reserve and capital project bank accounts.



Sweetgrass First Nation Notes to the Consolidated Financial Statements For the year ended March 31, 2021

2. Significant accounting policies (Continued from previous page)

Portfolio investments

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

Tangible capital assets

Tangible capital assets are initially recorded at cost. Contributed tangible capital assets are recorded at their fair value at the date of contribution.

The First Nation's original reserve land is not recognized in the consolidated financial statements.

Amortization

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

	Method	Rate
Buildings and infrastructure	declining balance	5-10 %
Equipment	declining balance	25 %
Housing	straight-line	15-35 years

Land is not amortized. Projects under construction are not amortized until they are put into use.

Funds held in Ottawa Trust Fund

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

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

Liability for contaminated site

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the First Nation is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at March 31, 2021.

At each financial reporting date, the First Nation reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The First Nation continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made. There are no known liabilities at March 31, 2021.

Net debt

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

Revenue recognition

Funding

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



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

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

Government Transfers

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

Funds held in Ottawa Trust Fund

Due to measurement uncertainty, revenue related to funds held in the Ottawa Trust Fund is recognized when it is deposited in the trust account.

Other revenues

Rental and lease revenue is recognized over the rental term. Other revenue is recognized as it becomes receivable.

Measurement uncertainty

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the records in the periods in which they become known.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets.

Segments

The First Nation conducts its business through 9 reportable segments (Note 15). These operating segments are established by senior management to facilitate the achievement of the First Nation's long-term objectives, to aid in resource allocation decisions and to assess operational performance.

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

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements.

Other economic interests

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

3. Restricted cash

	2021	2020
Capital projects	6,591,619	6,077,821
CMHC replacement reserve	197,291	10,692
TLE Revenue operating	(7,605)	9,200
	6,781,305	6,097,713



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

4. Accounts receivable

	2021	2020
Sweetgrass Treaty Land Entitlement Trust	771,286	627,941
Salary advances	194,372	183,762
BATC Community Development Corporation	159,523	10,000
Sweetgrass Legacy Trust	154,211	-
BATC Social Development	65,403	68,550
Battlefords Agency Tribal Chiefs Inc.	59,449	-
Battle River Treaty 6 Health Centre Inc.	46,012	13,630
Canada Mortgage and Housing Corporation	19,711	35,703
Other	4,201	4,201
	1,474,168	943,787
Less: Allowance for doubtful accounts	239,533	239,533
	1,234,635	704,254

Amounts due from Sweetgrass Treaty Land Entitlement Trust relate to the undistributed Annual Income which is available to the First Nation through Schedule C requests.

5. Portfolio investments

	2021	2020
Royal Bank of Canada - Guaranteed Investment Certificate, maturing August 1, 2021 earning interest at 0.2%	399,503	395,000
Royal Bank of Canada - Guaranteed Investment Certificate, maturing August 15, 2021 earning interest at 0.001%	50,012	202,882
Royal Bank of Canada - Guaranteed Investment Certificate, maturing August 4, 2021 earning interest at 0.7%	295,000	154,209
Investment in BATC Investments Limited Partnership - 20% interest	1,010	1,010
Investment in BATC Land Holdings Limited Partnership - 16.67% interest	18	1
	745,543	753,102



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

6. Funds held in Ottawa Trust Fund

Capital and Revenue Trust monies are transferred to the First Nation on the authorization of Chief and Council, with the consent of the Minister of Indigenous Services Canada. There were no funds in the Capital Account at year-end, nor were there any transactions in the Capital Account during the year. Revenues generated in the trust fund have been presented as rental in the consolidated statement of operations.

	2021	2020
Revenue Account		
Balance, beginning of year	110,297	126,450
Interest	2,538	3,175
Land leases	530,989	533,641
Less: Transfers to First Nation	521,818	552,969
Balance, end of year	122,006	110,297

Disbursements from the trust have been utilized as follows:

Date	Amount disbursed	Purpose of disbursement	Costs recorded	
2020-06-18	\$51,500	Loan payment	Note 9 - Long-term debt	51,500
2020-09-24	\$100,000	Elder utilities	Ottawa Trust Fund - Elders utilities	100,000
2020-12-02	\$100,000	Christmas hampers	Ottawa Trust Fund - Christmas sponsorship	100,000
2021-02-24	\$233,428	Band support	Ottawa Trust Fund - various	233,428
2020-05-05	\$18,445	Traditional land holders	Ottawa Trust Fund - Traditional land payment	18,445
2020-10-16	\$18,445	Traditional land holders	Ottawa Trust Fund - Traditional land payment	18,445
				521,818

7. Bank indebtedness

The First Nation has an approved operating line of credit of \$350,000 with interest to be charged at Royal Bank prime plus 1.5% per annum. At March 31, 2021, \$252,035 (2020 - \$302,662) has been drawn. The operating line is secured by a general security agreement and a Band Council Resolution.



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

8. Deferred revenue

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

	<i>Balance 2020</i>	<i>Contributions received</i>	<i>Contributions utilized</i>	<i>Balance 2021</i>
New school	5,504,348	-	1,020,325	4,484,023
Roads and bridges	-	1,725,209	191,283	1,533,926
Construction (1-3 Bedroom Duplex)	332,573	-	5,000	327,573
Transfer station	39,911	295,000	8,361	326,550
Culture and Recreation - Capital	258,727	-	567	258,160
C-19 Perimeter Security #2	-	308,000	89,587	218,413
Renovation (5 Renos/Add)	-	200,000	-	200,000
Other EMAP Activities	-	180,115	-	180,115
C-19 Food Security #2	-	177,700	-	177,700
COVID Public Health Support	-	103,950	-	103,950
C-19 ICFS 3 Need Base	-	115,672	21,805	93,867
Covid 19 Community Guide	-	100,995	12,729	88,266
LED Planning Pilot	-	42,500	-	42,500
Response (COVID-19)	-	634,576	593,590	40,986
Subdivision - ISC	43,142	-	17,448	25,694
Band Office & Building Re-opening	-	18,249	5,964	12,285
Firehall Re-opening	-	18,277	-	18,277
Daycare Re-opening	-	18,277	-	18,277
C-19 Food Security #1	-	172,150	165,412	6,738
Community Backup Well	99,999	1,000,000	1,099,999	-
Water plan	20,180	10,000	30,180	-
	6,298,880	5,120,670	3,262,250	8,157,300

All deferred revenue noted above relates to funding from Indigenous Services Canada.

Note that Community Backup Well and Water Plan had additional expenses of \$379,797 and \$3,650 that were incurred during the year and will be used in the next year against future funding. Culture and Recreation - Capital incurred expenses of \$72,064, but only recognized deferred revenue of \$567 due to an opening difference between the funders unexpended funding and deferred revenue.



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

9. Long-term debt

The following loans are secured by government guarantees, and relate to the construction of on reserve housing. The First Nation receives a subsidy from Canada Mortgage and Housing Corporation to assist with the payment of principal and interest on the following loans:

<u>Phase</u>	<u>Monthly payment including interest</u>	<u>Interest rate</u>	<u>Renewal Date</u>	<u>2021</u>	<u>2020</u>
VI	1,609	1.73%	1-Aug-24	225,959	241,224
VII	2,711	1.03%	1-Oct-21	468,176	495,748
VIII	2,366	0.79%	1-Jan-26	484,442	508,303
IX	7,290	1.69%	1-Sep-24	1,696,707	1,755,145
X	5,746	1.44%	1-Feb-22	696,241	733,334
				3,571,525	3,773,754
RBC term loan, with interest at Royal Bank prime plus 0.5%, repayable the earlier of: receipt of funds pursuant to a settlement, judgment or order relating to the claim and November 2024, secured by AmTrust Europe Limited insurance policy, surety bond and agreement of all proceeds payable under the insurance policy (see Note 11)				932,263	-
RBC term loan, with interest at Royal Bank prime plus 2.82%, due in quarterly instalments of \$49,300, secured by general security agreement, matures July 2023				388,694	570,560
CMHC Section 95 - Phase 11 and 12 advances				346,949	-
Caterpillar Financial Services Limited equipment loan, repayable in monthly instalments of \$6,416 with interest at 5.4%, due October 2024, secured by Motor Grader with a net book value of \$220,987				250,829	312,014
Caterpillar Financial Services Limited equipment loan, repayable in monthly instalments of \$2,519 with interest at 5.4%, due October 2024, secured by Backhoe Loader with a net book value of \$86,764				98,480	122,502
RBC term loan, repayable in annual instalments of \$30,715 plus interest at Royal Bank prime plus 2.5%, secured by general security agreement, matures March 2024				92,140	122,855
RBC term loans - repaid during the year				-	65,280
				5,680,880	4,966,965
Less: current portion				496,281	546,885
Less: term loan subject to refinancing				346,949	-
				4,837,650	4,420,080

Principal repayments on the remainder of long-term debt in each of the next five years, assuming loans are renewed at similar terms and interest rates, are estimated as follows:

2022	496,281
2023	505,461
2024	318,447
2025	1,184,267
2026	192,800



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

10. Tangible capital assets

For the year ended March 31, 2021

	Cost				Accumulated Amortization			
	Opening balance	Additions	Transfers	Ending balance	Opening balance	Current amortization	Ending balance	Net book value
Buildings and infrastructure	12,162,637	-	-	12,162,637	6,663,161	314,652	6,977,813	5,184,824
Equipment	832,804	45,451	-	878,255	405,363	112,542	517,905	360,350
CMHC housing	5,643,675	-	-	5,643,675	1,685,118	223,614	1,908,732	3,734,943
Projects under construction	72,951	2,757,131	-	2,830,082	-	-	-	2,830,082
Purchased land	7,843,169	-	-	7,843,169	-	-	-	7,843,169
	26,555,236	2,802,582	-	29,357,818	8,753,642	650,808	9,404,450	19,953,368

For the year ended March 31, 2020

	Cost				Accumulated Amortization			
	Opening balance	Additions	Transfers	Ending balance	Opening balance	Current amortization	Ending balance	Net book value
Buildings and infrastructure	11,893,145	195,991	73,501	12,162,637	6,332,466	330,695	6,663,161	5,499,476
Equipment	363,851	468,953	-	832,804	341,041	64,322	405,363	427,441
CMHC housing	3,859,656	-	1,784,019	5,643,675	1,461,502	223,616	1,685,118	3,958,557
Projects under construction	1,907,005	23,466	(1,857,520)	72,951	-	-	-	72,951
Purchased land	7,843,169	-	-	7,843,169	-	-	-	7,843,169
	25,866,826	688,410	-	26,555,236	8,135,009	618,633	8,753,642	17,801,594



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

11. Contingent asset

During the year, the First Nation filed a legal claim against Husky Oil for an oil spill on Sweetgrass land for which the First Nation is claiming damages. The First Nation has obtained a loan to finance the costs of negotiating the settlement. Insurance has been obtained to mitigate the risk that the settlement proceeds may be less than the total loan outstanding at such time the claim is resolved.

As of March 31, 2021, expenses of \$932,263 have been incurred and available financing drawn (Note 9). The First Nation anticipates the loan will be paid from settlement proceeds. When the claim is finalized or the insurance proceeds are paid the amounts will be recognized as revenue.

12. Accumulated surplus

Accumulated surplus consists of the following:

	2021	2020
Operating	258,860	53,481
Capital assets	14,272,488	12,834,629
Commercial	1,011	1,011
CMHC Operating Reserve	58,015	38,643
CMHC Replacement Reserve	211,492	184,648
Ottawa Trust Fund	122,004	110,297
	14,923,870	13,222,709

13. Funds and reserves

The Sweetgrass First Nation maintains the following funds and reserves as part of its operations:

- Operating Fund reports on the general activities of the First Nation's administration.
- Capital Asset Fund reports on the capital assets and projects of the First Nation.
- Commercial Fund reports on commercial business operations owned by the First Nation.
- CMHC Operating Reserve is required as part of the First Nation's CMHC Housing Program, which receives funds pursuant to the Post 1997 - Fixed Subsidy Program. Any surpluses are externally restricted and reserved for future operating losses that relate to the operation of houses under the Program.
- CMHC Replacement Reserve is required as part of the First Nation's CMHC Housing Program. It has been established for replacement of capital equipment and for major repairs to the houses.
- Ottawa Trust Fund reports on trust moneys owned by the First Nation and held by the Government of Canada.

14. Budget information

The disclosed budget information has been approved by Chief and Council in August 2020. The original budget included purchases of tangible capital assets of \$2,500,000 as expenses, which have been adjusted and presented on the statement of change in net debt.



Sweetgrass First Nation
Notes to the Consolidated Financial Statements
For the year ended March 31, 2021

15. Segments

The First Nation has 9 reportable segments. These segments are differentiated by the major activities or services they provide. The First Nation's segments are as follows:

- Band Government Support - includes administration and governance activities.
- Capital - reports on capital projects.
- Community Development - includes operations for the maintenance of the First Nation's buildings and infrastructure.
- Education - includes the operations of education programs.
- Lands and Trusts - includes activities for the development of the First Nation's land.
- Other - reports on operations of band programs.
- Ottawa Trust Fund - reports trust funds held by the Government of Canada.
- Own Source - reports on operations related to economic development and other revenue generated by the Nation.
- Health - reports on operations of health programs.

16. Scope of operations

Sweetgrass First Nation receives a significant portion of its revenues from Indigenous Services Canada (ISC) as a result of Treaties entered into with Her Majesty the Queen. These Treaties are administered by ISC under the terms and conditions of the Indian Act. The ability of the First Nation to continue operations is dependent upon the Government of Canada's continued financial commitments as guaranteed by these Treaties.

17. Indigenous Services Canada reconciliation

Total funding per year-end funding confirmation report	\$ 10,002,837
Add:	
Prior year deferred revenue	6,298,880
Funding recovered	16,365
CPP & Pension - 2019-20 reconciliation	3,707
Minus:	
Current year deferred revenue	<u>(8,157,300)</u>
	<u>\$ 8,164,489</u>

18. Contingent liabilities

These consolidated financial statements are subject to review by the First Nation's funding agencies. It is possible that adjustments could be made based on the results of their reviews. Any forfeited funding will be recorded in the year the amounts are determined.

19. Legal contingency

The First Nation has obtained legal counsel to represent them in various claims against the Government of Canada. Fees relating to these claims have not been invoiced. It is expected that any fees relating to these claims will be invoiced when the claim is resolved and will be paid from settlement proceeds.



Sweetgrass First Nation Schedule of Consolidated Expenses by Object

For the year ended March 31, 2021

	2021	2020
Salaries and benefits	2,620,353	2,644,077
Student expenses	951,026	965,362
Contracted services	705,455	974,060
Repairs and maintenance	654,631	571,489
Amortization	650,808	618,633
Husky oil spill - professional fees (Note 11.)	462,561	-
Social programs	453,182	29,057
Husky oil spill - insurance (Note 11.)	420,099	-
Chief and Council	382,076	395,906
Professional fees	271,787	231,037
Utilities	229,569	163,663
Elders utilities	218,768	226,303
Christmas sponsorship	163,394	208,296
Interest on long-term debt	151,120	135,154
Insurance	132,845	115,855
Supplies	130,470	193,473
Property tax	108,947	91,351
Emergency assistance and funerals	105,481	95,831
Rent contribution CMHC houses	79,048	53,375
Community events	61,101	178,492
Travel	58,532	120,815
Traditional land payment	36,871	33,195
Bank charges and interest	34,625	42,814
Rent	15,000	17,250
Housing subsidy	15,000	-
Honoraria	9,827	28,542
Training	4,207	45,773
Community projects	1,634	91,088
	9,128,417	8,270,891



Sweetgrass First Nation
Band Government Support
Schedule of Segment Revenues and Expenses and Surplus (Deficit)
For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Fixed	306,204	128,361
Flexible	1,991,986	151,277
Band support	425,903	425,903
Funding repaid	16,365	(40,000)
Deferred revenue	(864,269)	-
	1,876,189	665,541
Other	-	8,238
	1,876,189	673,779
Expenses		
Salaries and benefits	696,240	529,919
Social programs	434,653	29,057
Chief and Council	294,060	64,588
Administration	130,683	57,914
Professional fees	128,579	30,671
Utilities	39,001	5,369
Travel	28,767	27,096
Contracted services	19,692	27,338
Supplies	17,276	41,141
Bank charges and interest	12,476	14,624
Repairs and maintenance	12,055	28,629
Amortization	10,589	5,702
Student expenses	4,050	-
Emergency assistance and funerals	1,975	-
Community events	1,185	12,044
Training	1,064	10,721
Community projects	-	1,673
	1,832,345	886,486
Annual surplus (deficit)	43,844	(212,707)



**Sweetgrass First Nation
Capital**

Schedule of Segment Revenues and Expenses and Surplus (Deficit)

For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Flexible	1,008,375	188,375
Deferred revenue	1,158,520	399,294
	2,166,895	587,669
Other	6,935	6,183
	2,173,830	593,852
Expenses		
Amortization	79,353	88,171
Contracted services	33,832	453,260
Repairs and maintenance	27,989	133,319
Insurance	6,307	-
Interest on long-term debt	2,520	-
Community projects	1,634	67,910
Bank charges and interest	120	120
Training	-	250
Administration	(10,000)	2,182
	141,755	745,212
Annual surplus (deficit)	2,032,075	(151,360)



Sweetgrass First Nation
Community Development
Schedule of Segment Revenues and Expenses and Surplus (Deficit)
For the year ended March 31, 2021

	2021	2020
Revenue		
Indigenous Services Canada		
Fixed	893,834	295,019
Flexible	2,207,418	769,591
Deferred revenue	(2,152,671)	(372,484)
	948,581	692,126
Expenses		
Repairs and maintenance	365,493	286,526
Amortization	337,250	301,144
Contracted services	285,530	50,892
Salaries and benefits	253,464	231,966
Utilities	104,431	77,675
Insurance	81,590	71,679
Supplies	23,106	2,623
Travel	10,364	9,383
Professional fees	3,028	-
Bank charges and interest	2,458	5,120
Training	484	1,182
Social programs	278	-
Interest on long-term debt	-	10,243
Administration	-	105,244
	1,467,476	1,153,677
Annual deficit	(518,895)	(461,551)



Sweetgrass First Nation
Education
Schedule of Segment Revenues and Expenses and Surplus (Deficit)
For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Fixed	2,704,271	2,587,788
Flexible	234,835	-
	2,939,106	2,587,788
Other	2,533	1,178
	2,941,639	2,588,966
Expenses		
Salaries and benefits	1,287,771	1,228,006
Student expenses	862,383	827,661
Contracted services	350,507	401,635
Supplies	84,132	66,788
Utilities	69,645	45,507
Repairs and maintenance	63,282	12,715
Community events	25,189	49,906
Bank charges and interest	11,355	18,958
Travel	7,952	13,793
Honoraria	5,219	6,260
Training	2,574	11,029
Social programs	2,200	-
Professional fees	252	22,650
Christmas sponsorship	150	-
Administration	-	159,675
	2,772,611	2,864,583
Annual surplus (deficit)	169,028	(275,617)



Sweetgrass First Nation
Lands and Trust
Schedule of Segment Revenues and Expenses and Surplus (Deficit)
For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Fixed	233,718	210,958
Other	-	35
	233,718	210,993
Expenses		
Salaries and benefits	128,996	138,687
Rent	12,000	12,000
Utilities	5,831	5,223
Professional fees	4,400	2,300
Supplies	3,767	2,560
Travel	3,499	4,430
Repairs and maintenance	2,764	26,103
Training	1,200	-
Insurance	1,000	-
Bank charges and interest	-	95
Administration	-	19,595
	163,457	210,993
Annual surplus	70,261	-



**Sweetgrass First Nation
Other**

Schedule of Segment Revenues and Expenses and Surplus (Deficit)

For the year ended March 31, 2021

	2021	2020
Revenues		
Treaty Land Entitlement Trust	403,943	472,645
Canada Mortgage and Housing Corporation	324,417	330,534
CMHC rent	135,420	114,720
Other	12,590	130
	876,370	918,029
Expenses		
Amortization	223,616	223,616
Repairs and maintenance	166,131	49,052
Property tax	88,547	70,951
Insurance	43,948	40,067
Salaries and benefits	42,385	118,221
Interest on long-term debt	35,193	64,105
Professional fees	14,761	35,131
Honoraria	4,658	19,782
Bank charges and interest	3,987	519
Travel	2,314	11,226
Supplies	1,185	1,217
Training	145	6,570
Utilities	-	975
Administration	-	16,480
Contracted services	-	408
Chief and Council	-	177
Christmas sponsorship	(8,100)	107,196
	618,770	765,693
Annual surplus	257,600	152,336



**Sweetgrass First Nation
Ottawa Trust Fund**

Schedule of Segment Revenues and Expenses and Surplus (Deficit)

For the year ended March 31, 2021

	2021	2020
Revenue		
Rental	533,527	536,817
Expenses		
Elders utilities	200,000	225,400
Christmas sponsorship	181,480	-
Emergency assistance and funerals	71,032	44,234
Traditional land payment	36,871	33,195
Professional fees	27,295	118,154
Social programs	17,489	-
Repairs and maintenance	17,150	2,377
Travel	3,031	11,771
Chief and Council	915	-
Salaries and benefits	495	18,120
Interest on long-term debt	20	764
Contracted services	-	26,498
Supplies	-	5,682
	555,778	486,195
Annual surplus (deficit) before transfers	(22,251)	50,622
Transfers between programs - other	33,960	137,725
Annual surplus	11,709	188,347



Sweetgrass First Nation
Own Source

Schedule of Segment Revenues and Expenses and Surplus (Deficit)

For the year ended March 31, 2021

	2021	2020
Revenues		
First Nations Trust	449,973	618,032
Other	244,401	194,562
Battleford Agency Tribal Chiefs - CDC	163,776	137,772
Legacy Trust - annual payment	154,211	153,517
Saskatchewan Indian Institute of Technologies	120,823	202,765
Rental	57,700	54,637
Battlefords Agency Tribal Chiefs Inc.	54,840	-
Insurance	-	87,966
	1,245,724	1,449,251
Expenses		
Husky oil spill - professional fees	462,561	-
Husky oil spill - insurance	420,099	-
Salaries and benefits	177,635	218,430
Interest on long-term debt	113,387	60,042
Professional fees	91,568	6,323
Chief and Council	87,101	278,226
Student expenses	84,593	137,701
Rent contribution CMHC houses	79,048	53,375
Community events	34,727	34,586
Emergency assistance and funerals	32,474	51,597
Property tax	20,400	20,400
Elders utilities	18,768	903
Contracted services	15,894	14,029
Housing subsidy	15,000	-
Utilities	6,036	9,454
Bank charges and interest	4,207	3,243
Travel	3,555	6,771
Rent	3,000	5,250
Supplies	618	39,730
Community projects	-	3,389
Honoraria	(50)	1,600
Repairs and maintenance	(780)	27,175
Training	(1,260)	7,591
Social programs	(1,438)	-
Christmas sponsorship	(10,136)	101,100
Administration	(120,683)	(421,832)
	1,536,324	659,083
Surplus (deficit) before transfers	(290,600)	790,168
Transfers between programs	(33,960)	(137,725)
Annual surplus (deficit)	(324,560)	652,443



**Sweetgrass First Nation
Health**

Schedule of Segment Revenues and Expenses and Surplus (Deficit)

For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
First Nations & Inuit Health Branch	-	608,138
Other	-	308
	-	608,446
Expenses		
Salaries and benefits	33,367	160,728
Utilities	4,625	19,460
Professional fees	1,904	15,808
Repairs and maintenance	547	5,593
Supplies	386	33,732
Bank charges and interest	22	135
Community events	-	81,956
Community projects	-	18,116
Administration	-	60,742
Training	-	8,430
Chief and Council	-	52,915
Insurance	-	4,109
Honoraria	-	900
Travel	(950)	36,345
	39,901	498,969
Annual surplus (deficit)	(39,901)	109,477

SCHEDULE OF REMUNERATION AND EXPENSES – CHIEF AND COUNCILLORS



MANAGEMENT'S RESPONSIBILITY

To Members of Sweetgrass First Nation:

Management is responsible for the preparation and presentation of the accompanying Schedule of Remuneration and Expenses – Chief and Councillors, including responsibility for significant accounting judgments and estimates in accordance with Indigenous Services Canada's Financial Reporting Requirements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

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

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

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

July 12, 2021

Signed by: Lisa Albert Management

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Sweetgrass First Nation:

We have reviewed the accompanying Schedule of Remuneration and Expenses – Chief and Councillors of Sweetgrass First Nation for the year ended March 31, 2021. The Schedule has been prepared by management of the First Nation in accordance with of Indigenous Services Canada's Financial Reporting Requirements.

Management's Responsibility for the Schedule

Management is responsible for the preparation of this Schedule in accordance with Indigenous Services Canada's Financial Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of a Schedule that is free from material misstatement, whether due to fraud or error.

Practitioner's 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that this Schedule is not prepared, in all material respects, in accordance with Indigenous Services Canada's Financial Reporting Requirements.

Basis of Accounting

Without modifying our conclusion, we draw attention that the basis of accounting used is as per the Indigenous Services Canada's Financial Reporting Requirements. The Schedule is prepared to assist Sweetgrass First Nation to comply with Indigenous Services Canada's Financial Reporting Requirements as referred to above. As a result, this Schedule may not be suitable for another purpose.

Saskatoon, Saskatchewan
July 12, 2021


Chartered Professional Accountants



**SWEETGRASS FIRST NATION
SCHEDULE OF REMUNERATION AND EXPENSES
- CHIEF AND COUNCILLORS
YEAR ENDED MARCH 31, 2021**

"Unaudited"

	Months	Remuneration	Expenses
Chief Lorie Whitecalf	12	65,000	14,092
Isaac Thomas	12	39,000	14,490
Trina Albert	12	39,000	14,014
Donovan Arcand	12	39,000	13,576
Hazen Paskimin	12	39,000	13,576
Omer White	12	39,000	13,099
Janice Kennedy	12	<u>39,000</u>	<u>13,099</u>
		<u>299,000</u>	<u>95,946</u>

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

Approved on behalf of Chief and Council

Signed by: Lorie Whitecalf

Chief

Signed by: Omer White

Councillor

SPECIFIC CLAIMS

Sweetgrass currently has a number of specific claims against the Crown in various states of the SCB Process. Sweetgrass leadership continues to advocate and take steps to ensure that there is accountability for failures in upholding our Treaty Rights.

Overview of Specific Claims Branch (SCB) Process:

<p style="text-align: center;">STEP 1</p> <p style="text-align: center;">PRELIMINARY RESEARCH</p> <p>Research is done by a historical expert to gather all the relevant documents related to the claim.</p>	<p style="text-align: center;">STEP 2</p> <p style="text-align: center;">PREPARATION OF HISTORICAL REPORT</p> <p>The historical expert then drafts a Report consisting of a narrative of the facts relating to the Claim.</p>	<p style="text-align: center;">STEP 3</p> <p style="text-align: center;">DRAFT AND SUBMIT CLAIM SUBMISSION</p> <p>Once the Historical Report is complete, legal counsel assess the Report and, if a valid claim is found, will prepare a legal submission to be submitted to the SCB.</p>
<p style="text-align: center;">STEP 4</p> <p style="text-align: center;">CANADA’S ASSESSMENT OF “MINIMUM STANDARD”</p> <p>After the claim has been submitted to the SCB, Canada will assess the claim to determine if it meets the “Minimum Standard” which is a series of requirements for a claim submission under the Specific Claims Policy. Canada has six months to assess whether the claim meets the Minimum Standard.</p>	<p style="text-align: center;">STEP 5</p> <p style="text-align: center;">THREE YEAR RESEARCH AND ASSESSMENT</p> <p>Once it has been found to meet the Minimum Standard, there is a three year research and assessment period by the SCB to decide if they will or will not negotiate the claim.</p>	<p style="text-align: center;">STEP 6</p> <p style="text-align: center;">NEGOTIATION</p> <p>If Canada decides to negotiate, the parties will enter negotiations. If Canada decides not to negotiate the claim, there are two options, submit the claim to the Specific Claims Tribunal for a determination of validity and compensation (as outlined above) or, two, litigate the claim in the normal court process.</p>

<p style="text-align: center;">1. Sweetgrass First Nation Treaty Salaries Claim (in SCB process)</p>
<p style="text-align: center;">BASIS OF CLAIM</p>
<p>Sweetgrass First Nation retained Maurice Law to advance a Claim relating to the Crown’s unlawful termination of Treaty 6 salaries in the wake of the 1885 Northwest Rebellion.</p> <p>Treaty salaries for the purpose of the Claim include the \$25 per year for each acting Chief and the \$15 per year for every acting Councillor of the Band. The total amount withheld between 1885 and 1951 amounts to approximately \$5,160 in historical dollars.</p> <p>The withholding of Treaty salaries was illegal, contrary to the Crown’s duty to uphold the Treaty, and a violation of the collective rights of the First Nation.</p>
<p style="text-align: center;">CURRENT STATUS</p>
<p>The Treaty Salaries Claim was submitted to the SCB on September 29, 2020. On March 30, 2021, the SCT determined that the claim meets the minimum standards, and filed it with the Minister of Crown-Indigenous Relations.</p> <p>The Claim was deemed filed with the Minister of Crown-Indigenous Relations on March 23, 2021.</p> <p>Canada is presently finalizing an offer to settle the claim, which we expect to receive in the coming weeks. We expect Canada to offer approximately \$2.4 million in compensation in relation to this Claim.</p> <p>Resolving this claim does not, in any way, allow Canada to terminate or otherwise rescind the Treaty rights of Sweetgrass First Nation or its members. If the settlement is accepted, Sweetgrass is still free to pursue action against the Crown for any other breach.</p>

2. Sweetgrass First Nation Agricultural Benefits Claim (in SCB process)

SPECIFIC CLAIMS BRANCH

Sweetgrass First Nation retained Maurice Law to submit a claim submission to the Specific Claims Branch relating to the Crown's failure to provide the agricultural benefits owed to the First Nation under the terms of Treaty 6.

BASIS OF CLAIM

The Agricultural Benefits Claim relates to the Crown's failure to fulfil the agricultural benefits owed to the Sweetgrass First Nation under the terms of Treaty 6. Agricultural benefits for the purpose of the claim include articles such as tools, implements, seed, and livestock to be supplied to each band to facilitate their transition to an agricultural livelihood.

CURRENT STATUS

The claim submission consists of two parts: 1) historical report; and 2) claim submission 1) Historical Report: Maurice Law, on behalf of Sweetgrass First Nation, retained historical experts to confirm that, like many Treaty 6 First Nations, Sweetgrass First Nation did not receive the full complement of agricultural benefits owed under Treaty 6. The historical report was completed in October 2018 and demonstrates that in exchange to title for the vast traditional territory of the Treaty 6 bands, the Crown agreed to specific and enforceable treaty benefits provisions. The Crown failed to provide the Band with the treaty benefits promised, despite the knowledge of the importance of these promises for the Band to successfully transition to an agricultural economy and new form of livelihood. The historical report submits that the Crown did not provide the treaty benefits promised pursuant to Treaty 6, resulting in a shortfall to the First Nation and a breach of treaty, 2) Claim Submission: Maurice Law completed and sent the claim submission to the SCB. The SCB confirmed it received the submission on October 23, 2018. The arguments set out and allege that the Crown, in failing to provide agricultural benefits, breached its Treaty, fiduciary, trust, and honourable duties to the First Nation.

On February 19, 2019, the Minister informed the First Nation that the Claim met the Submission Minimum Standards, and the Claim was deemed filed on February 5, 2019. Canada then has three years from this date, February 5, 2022, to assess whether it would accept the Claim for negotiation. The Justice Department is currently preparing its legal opinion on this Claim.

Advancing or resolving this claim does not, in any way, allow Canada to terminate or otherwise rescind the Treaty rights of Sweetgrass First Nation or its members. Maurice Law acts for numerous First Nations with analogous claims, with three presently active before the Specific Claims Tribunal. A resolution of such analogous claims may fast-track the resolution of Sweetgrass' claim, which are presently at an earlier procedural stage.

3. Sweetgrass First Nation Railway & Station Grounds Claim (in SCB process)

SPECIFIC CLAIMS BRANCH

Sweetgrass First Nation retained Maurice Law to submit a claim submission to the Specific Claims Branch relating to the Crown's unlawful taking of their reserve lands for railway purposes.

BASIS OF CLAIM

The Railway and Station Grounds Claim relates to the illegal alienation of reserve land, including breach of Treaty, statutory and fiduciary duties by Canada in relation to 93.35 acres of Sweetgrass reserve land taken in 1911 by the Grand Trunk Pacific Railway Company (GTP) for a railway right-of-way and station grounds, including an action respecting the contamination of the land and return of subsurface rights.

CURRENT STATUS

The claim submission consists of two parts: 1) historical report; and 2) claim submission:

1) Historical Report: FSIN commissioned Joan Holmes & Associates to prepare a report on the circumstances surrounding the illegal taking of reserve land for railway and station grounds purposes. The historical report was completed in November 2012.

2) Claim Submission: Based on the JH research, Maurice Law completed and sent the claim submission to the SCB, after presentation and authorization by Chief and Council. The SCB confirmed it received the submission on February 8, 2021. The arguments set out allege that the Crown breached its Treaty, fiduciary, statutory, and honourable duties to the First Nation.

On July 29, 2021, the Minister informed the First Nation that the Claim Submission met the Minimum Standards as to form and content and the Claim was deemed file July 27, 2021. Canada then has three years from this date, July 27, 2024, to assess whether it will accept the Claim for negotiation. If the Claim is accepted, the parties can enter into a negotiated settlement. If the Claim is rejected or the Crown doesn't respond within 3 years, the Claim becomes eligible for filing with the Specific Claims Tribunal where a judge can render a binding decision.

4. Sweetgrass First Nation Highway & Gravel Claim (in SCB process)

SPECIFIC CLAIMS BRANCH

Sweetgrass First Nation retained Maurice Law to submit a specific claim to the Specific Claims Branch relating to the Crown's illegal alienation of reserve lands from Sweetgrass Indian Reserve No. 113 for road and gravel purposes.

BASIS OF CLAIM

The Highway and Gravel Claim relates to takings of Sweetgrass reserve lands for road purposes and for gravel. There were three road takings in relation to Highway 40: the original taking in 1929; the widening of the highway in 1949; and reconstruction of the highway in 1967. Additionally, there were several takings of gravel from the reserve between 1947 and 1964. This Claim alleges that these takings were without legal authority and without payment of any or adequate compensation. In relation to these events the Claim alleges that Canada breached its statutory, fiduciary and honourable obligations owed to the First Nation.

CURRENT STATUS

The Specific Claim Submission consists of two parts: 1) historical report; and 2) claim submission:

1) Historical Report: Joan Holmes & Associated prepared the Sweetgrass First Nation Highway Claim Report in November 2012. Maurice Law relied on this report and prepared an updated Factual Background in 2020 for inclusion with the Specific Claim Submission.

2) Claim Submission: This part of the Specific Claim Submission sets out the allegations, legal arguments, and compensation sought for Canada's breaches of its lawful obligations. Maurice Law completed and sent the claim submission to the SCB, after presentation and authorization by Chief and Council, on February 5, 2021.

On July 27, 2021, the Minister of Crown-Indigenous Relations informed the First Nation that the Claim Submission met the Minimum Standard and the Claim is deemed filed effective July 27, 2021. Canada has three years from this date, until July 27, 2024, to assess whether it will accept the Claim for negotiation. If the Claim is accepted, the parties can agree to enter into a negotiated settlement. If the Claim is rejected or the Crown doesn't respond within 3 years, the Claim is eligible for filing with the Specific Claims Tribunal where a judge can render a binding decision.

5. Sweetgrass First Nation Trust Mismanagement Claim (in research)

SPECIFIC CLAIMS BRANCH

Sweetgrass First Nation has retained Maurice Law to submit a specific claim to the Specific Claims Branch relating to the Crown's mismanagement and misadministration of the First Nation's Trust Funds.

BASIS OF CLAIM

The Misadministration Claim relates to Crown's mismanagement and mismanagement of monies held in the First Nation's Capital and Revenue Accounts ("Trust Funds"). The Claim alleges that Canada breached its treaty, statutory, fiduciary and honourable obligations to the First Nation by mismanaging and improperly spending its Trust Funds. Monies were spent on items that should have been provided under treaty, for items not authorized by the Indian Act in force at the relevant times, and in breach of Canada's fiduciary duties to properly manage the First Nation's Trust Funds. Expenditures were also improperly made in furtherance of Indian Affairs policies such as the Pass System and the Permit System.

CURRENT STATUS

The Specific Claim Submission will consist of two parts: 1) historical report; and 2) claim submission:

1) Historical Report: Joan Holmes & Associated prepared the Sweetgrass First Nation Trust Fund Mismanagement Claim Draft Historical Report – Phase 1 in September 2020.

2) Claim Submission: The First Nation's Trust Fund Ledgers from 1890 to 1984 have been received from Canada. Analysis of these ledgers will be forthcoming. The Claim Submission will be prepared once the Historical Report is finalized and analysis of the Trust Fund Ledgers is complete.

Preliminary analysis from the Draft Historical Report shows some questionable expenditures from the First Nation's Trust Funds dating from the 1920s. Further analysis of the First Nation's Trust Fund Ledgers will be necessary to detail and confirm the validity of expenditures and whether Canada complied with its statutory, fiduciary and honourable obligations to properly manage the First Nation's Trust Funds.

6. Sweetgrass First Nation Veterans Land Grant Claim (in research)

SPECIFIC CLAIMS BRANCH

Sweetgrass First Nation has a potential specific claim relating to the granting of Sweetgrass First Nation Indian Reserve 113 lands to returning war veterans from World War I, World War II and the Korean War.

BASIS OF CLAIM

The War Veterans Claim relates to the grant of Sweetgrass Reserve lands to returning war veterans. Rather than providing lands to Sweetgrass War Veterans under the Soldier Settlement Act or the Veterans' Land Act, Canada provided Sweetgrass Reserve lands to returning war veterans instead, without compensation to the First Nation for the loss of its collective reserve lands.

A specific claim be based on the allegation that Canada breached its treaty, fiduciary and honourable obligations to the Sweetgrass First Nation by taking its reserve lands without compensation or consultation.

CURRENT STATUS

A claim submission consists of two parts: 1) historical report; and 2) claim submission.

On June 22, 2021, Maurice Law sent Chief and Council a Specific Claims Proposal to commission a Historical Report by Joan Holmes & Associates for the War Veterans Claim. A draft BCR accompanied this this research proposal.

Pending receipt of the BCR authorizing the Historical Report, Maurice Law will proceed with engaging Joan Holmes & Associates.

Advancing or resolving this claim does not, in any way, allow Canada to terminate or otherwise rescind the Treaty rights of the Sweetgrass First Nation or its members. Further, it does not affect in any way the land grants or benefits provided to Sweetgrass War Veterans.

A "SHOUT OUT" TO CANINE ACTION PROJECT



About the CAP

Canine Action Project (CAP) is a Canadian registered charity, made up of a group of dedicated volunteers, that assists rural, remote First Nations communities in Saskatchewan to work towards optimal health for their people, animals and the environment through an integrated One Health approach. One Health recognizes the links between human, animal, and environmental health and associated community well-being. In working with target communities to improve the health of their dogs, CAP are helping to achieve healthier, safer, balanced communities for people and their dogs.

Great successes have been achieved to date, through a collaborative effort among community members, CAP volunteers, veterinary personnel, public health, university researchers and community based health representatives.

(AS OF MAY 2021) A grand total of **177 dogs** were counted by volunteers. At the time of the survey, **50 dogs are spayed/neutered, 115 are intact (not spayed/neutered), and 12 were unknown.** When owners were asked if they are interested in spaying/neutering their dog(s), 28 out of the 115 intact dogs were identified as "yes" (24%) and 8 were not interested or undecided (7%). 6 dog bite incidents that occurred in the past 12 months were recorded by volunteers. 4 were reported to the Community Health Clinic, 5 bites resulted in broken skin and 1 had an unknown status.

Neutered Male	20
Spayed Female	30
Intact Male	82
Intact Female	33
Unknown Sex	12
TOTAL COUNTED	177

The gathered data indicates that **28%** percent of the dog population is sterilized, while **65%** (or more, depending on the sterilization status of the "unknown" dogs) is intact and can breed.

Sweetgrass BBQ fundraiser - \$850 raised for CAP!



SPECIAL THANKS

This page is dedicated to the partners of Sweetgrass First Nation.



BRT6 Health Vaccine Van

- BRT6 Health
- Battle River Cree Outfitters
- Battle River Cree Outdoors
- Battlefords Agency Tribal Chiefs
- BRCC (Battlefords Regional Community Coalition)
- Canine Action Project
- Chase the Ace Treaty 6
- Cross A Farms
- City of North Battleford
- Enbridge
- Grandmothers of Sweetgrass
- Hillsvale Farming Company
- Kanawayimik Child & Family Services
- MNP LLP
- Maurice Law
- RCMP
- Sweetgrass General Store
- Town of Cutknife
- Town of Battleford

GET YOUR FEMALE DOG
FIXED FOR FREE!

Canine Action Project has partnered with the **Western College of Veterinary Medicine** to **vaccinate & spay up to 35 female dogs residing in Sweetgrass, Little Pine and/or Poundmaker**

*PLEASE NOTE: This program is only available to female dogs and pet owners must live in Sweetgrass FN, Little Pine FN or Poundmaker Cree Nation. Dogs must be at least 5 months old by Feb 15, 2021 to be spayed.

Mark your calendars!

Jan 22nd—Female dogs will be examined & vaccinated by a licensed veterinarian at your home

Feb 17th—Female dogs who have been signed up and vaccinated will be picked up by CAP volunteers and taken to the U of S in Saskatoon for their surgeries

Feb 22nd—Dogs will be returned home by CAP volunteers

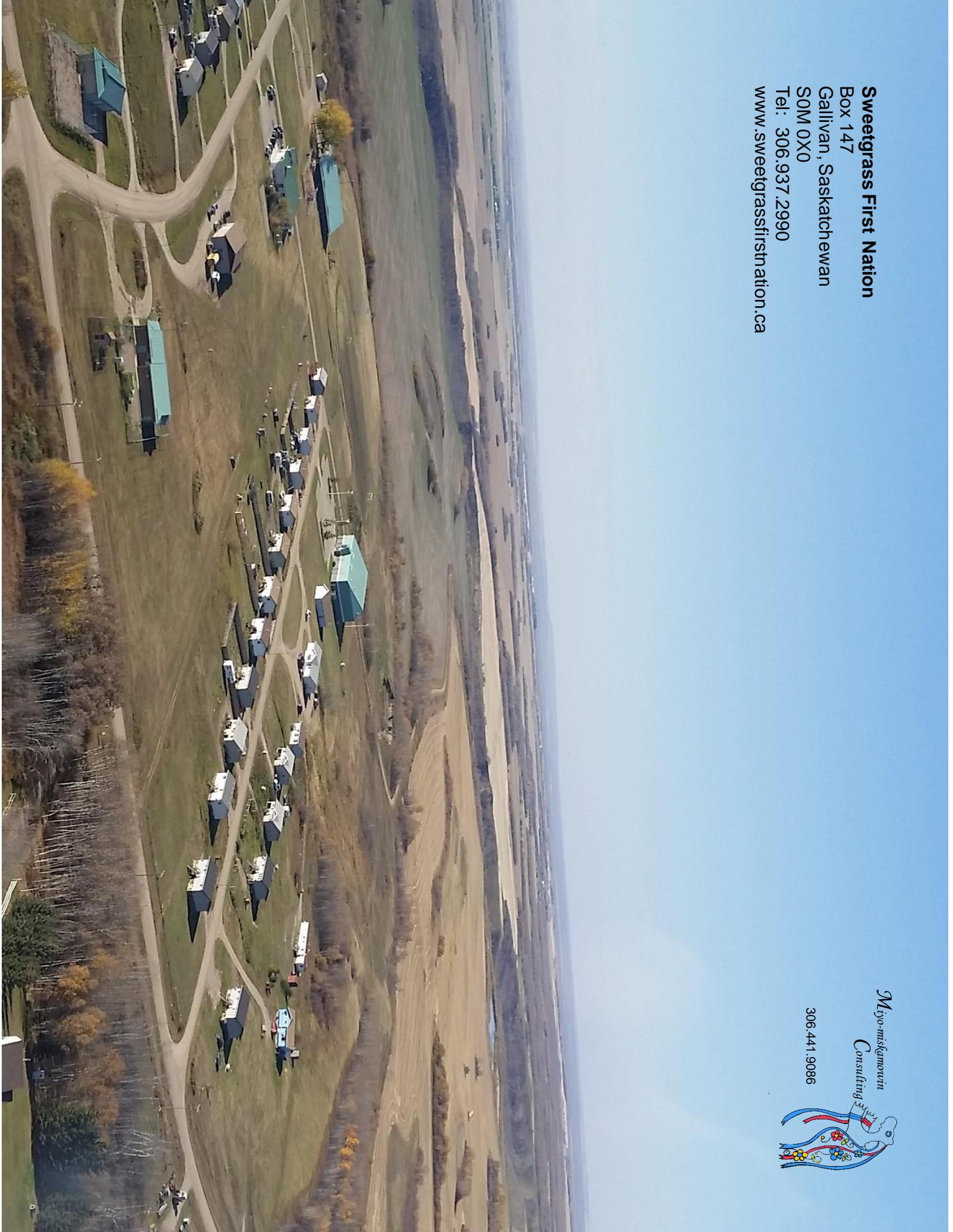



Why spay and vaccinate my dog?

- No more unwanted litters of puppies
- Vaccinating means lowering the risk of diseases that are contagious to people and other animals
- Lower the risk of cancer
- No more male dogs coming after your female in heat resulting in less dog fights
- A longer, healthier and happier life!

Please call or text Monique by **Jan 21st** at **1-306-830-1979** to sign your dog up!
Spots will fill up quickly so act fast!

Like us on Facebook! www.facebook.com/CanineActionProject
www.canineactionproject.com



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306.441.9086