



GABRIEL DUMONT INSTITUTE

OF NATIVE STUDIES AND APPLIED RESEARCH

AGENDA



Gabriel Dumont Institute's
General Assembly
Batoche, Saskatchewan
Saturday, June 22, 2002
9:00 a.m.

- 1.0 Chairperson's Report
- 2.0 Financial Statements— Overview of most recent audited statements (Director of Finance).
- 3.0 Appointment of Auditor
- 4.0 By-Law Changes
- 5.0 Adjournment

DUMONT
TECHNICAL
INSTITUTE
INC

Chairperson's Report

Gabriel Dumont Institute
Annual General Meeting
June 22, 2002



Dale McAuley- Chairman,
Gabriel Dumont Institute Board of Governors
Minister of Education, MN-S

Welcome and Introduction

As Chairman of the Gabriel Dumont Institute (GDI) Board of Governors it is my pleasure to welcome you to the 2002 Gabriel Dumont Institute Annual General Meeting and to present this report on behalf of the GDI Board of Governors. The Gabriel Dumont Institute is recognized for providing crucial educational programs and services for the Métis Nation. GDI is a long-standing affiliate of the Métis Nation - Saskatchewan (MN-S), with a solid history and track record of developing and offering educational opportunities that help promote Métis self-determination. As Chairman of the GDI Board of Governors, I bring with me a wide variety of experience and many years of service to the Métis community. In addition to my role as the Chairperson of the GDI Board, I represent the Métis of Eastern Region I as the MN-S Area Director, I continue to serve in the role of Mayor of Cumberland House, and I serve as Chairman of the Board for Northern Lights School Division.

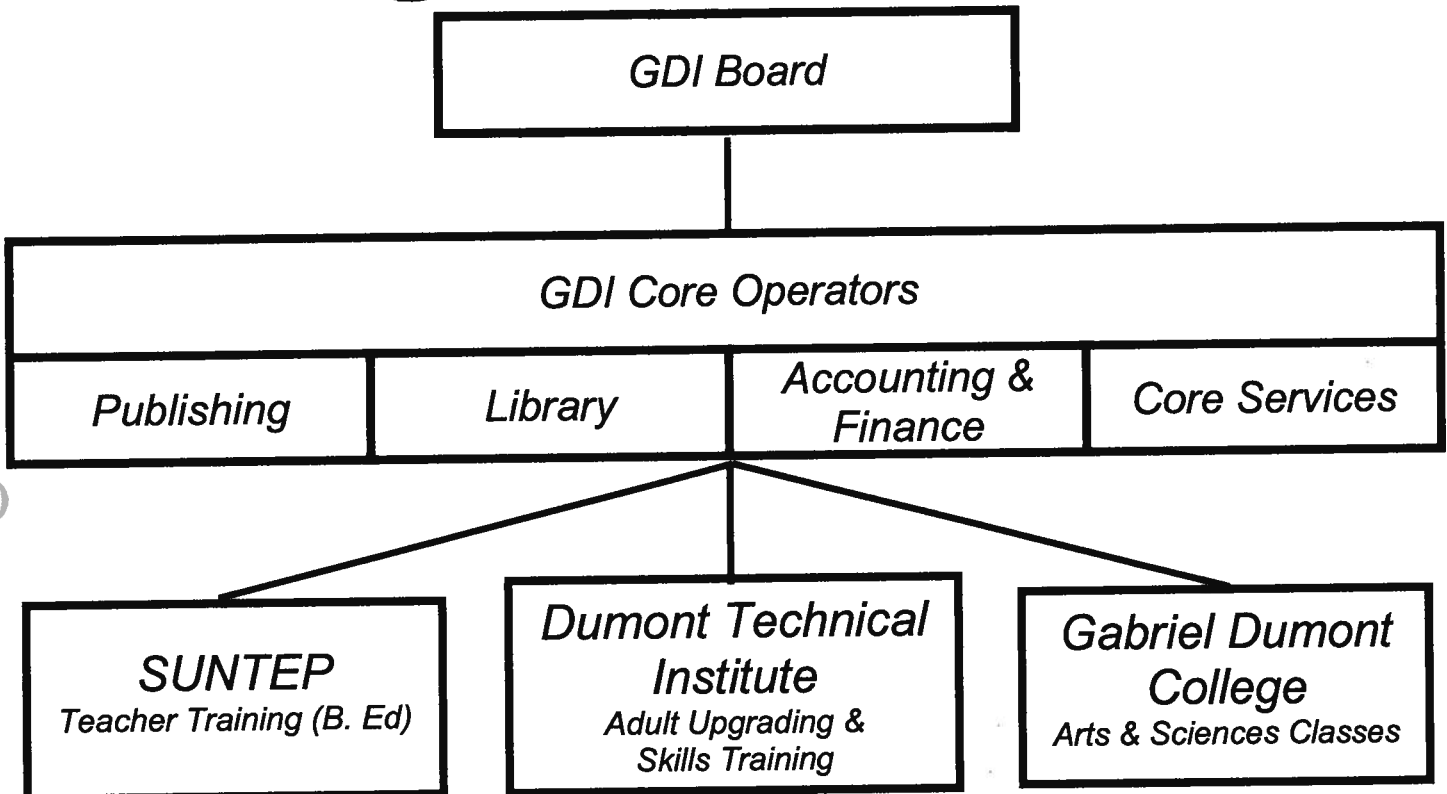
This report will provide the membership with information in three key areas. First, it will provide an overview of the Institute, its affiliated departments, and the programs and services offered. Second, this report will outline the strategic directions and challenges faced by each area of the Institute in its mandate to further Métis education in the province. Finally, I will detail some of the work that has been done by the Board, management, and staff to address some of the challenges and to meet the mandate of the Institute.

Gabriel Dumont Institute Organizational Structure

The following illustration represents the current structure of the Institute and its various departments, programs, and services.



GABRIEL DUMONT INSTITUTE
OF NATIVE STUDIES AND APPLIED RESEARCH



1. Governance

Currently, a seven member Board of Governors governs the Institute. The members are appointed by a nominating committee comprised of the MN-S Minister of Education, a representative from the Department of Learning, and a third Métis member appointed by the first two representatives.

The seven-member board is a product of the Conditional Grant established in 1995 when the province provided a \$650,000 loan to the Institute to pay off financial obligations that the Institute had at the time. The grant allowed the Institute to avoid bankruptcy. For your reference, a copy of the Conditional Grant has been provided in the delegate information kits.

2. Gabriel Dumont Institute Core Operations

The Gabriel Dumont Institute of Native Studies and Applied Research Inc. was formally incorporated as a non-profit corporation in 1980 to serve the educational needs of Saskatchewan's Métis community. GDI is the official education arm of the Métis Nation - Saskatchewan.

The Core Operations of the Institute include the Publishing department, the GDI Library, Accounting and Finance, and Core Services. Each of these areas is briefly outlined below.

Publishing Department

The GDI Publishing Department recently celebrated the release of a number of publications. Of particular note was the completion and launching of *The Métis: Our People, Our Story* CD-ROM.

The Publishing Department continues to focus on the development, publication, and promotion of Métis-specific children's books. The department has established itself as the most active Canadian publisher of Métis-specific children's books.

The Publishing Department has numerous projects underway, including a recently approved proposal to develop a virtual museum of Métis history and culture. This project will allow Internet access to valuable archival materials.

Gabriel Dumont Institute Library

The Core Operations of the Institute include the GDI Library, which has three branches located in Prince Albert, Saskatoon, and Regina. The GDI Library houses a unique collection that focuses on Métis history and culture and on issues of concern to Métis communities. The Library seeks actively to work in partnership with all other library and information services to provide free and unrestricted access to information.

Personnel from the GDI Library represented the Métis on the Minister's Advisory Committee on Library Services to Aboriginal People. The committee was established to examine ways of improving access to services province-wide, and to identify ways to foster Aboriginal participation and meet the library and information needs of all Aboriginal people in Saskatchewan.

Accounting and Finance

The Accounting and Finance division, located in Regina, is responsible for providing support with program budgeting, expenditure management, bookkeeping, financial statements, and other financial and operational management processes. The fact that the Institute remains in a stable financial position is attributable to good financial management. Despite the positive financial picture for the Institute, the concern over the continued provincial under-funding of GDI, in terms of allowing the Institute to meet its mandate, is an issue that continues to be addressed by the GDI Board and senior management. In addition, negotiations between the GDI Board of Governors and Provincial and Federal officials for core funding for the Gabriel Dumont College continues.

In the area of human resource management, the Institute has entered into a three-stage agreement with the Provincial Department of Learning to ensure wage parity for Institute staff in comparison with other post-secondary institutions in the province. Part of the process will be to evaluate all positions within the organization and to ensure the wages for these positions are suitable for the work required.

Over the past several years the Board and senior management have established a positive working relationship with the union, relying on a cooperative, rather than adversarial, approach. This approach has proved beneficial to all parties.

3. Gabriel Dumont Institute Incorporated Entities

The incorporated entities owned by the Gabriel Dumont Institute include the Dumont Technical Institute (DTI), and the Gabriel Dumont College (GDC). These organizations are outlined below, along with another significant program of the Institute, the Saskatchewan Urban Native Teacher Education Program (SUNTEP).

Dumont Technical Institute

The Dumont Technical Institute (DTI) has been in operation since 1992 providing adult upgrading and technical training for Métis people in Saskatchewan. DTI delivers programs in cooperation with other educational partners such as Métis Employment and Training of Saskatchewan, Inc. (METSIS), Saskatchewan Institute of Applied Science and Technology (SIAST), Saskatchewan Indian Institute of Technologies (SIIT), and regional colleges. A Federation Agreement between SIAST and DTI allows DTI to access provincially and nationally accredited programs for delivery in Métis communities. DTI has been one of the fastest growing arms of GDI, to the point that it now represents the largest part of the Institute, accounting for approximately 60 % of the staff of the Institute.

In recent years DTI has focused on training for the health sector, apprenticeship, and business, as well as expanding Adult Basic Education programming. Provincially, DTI has become a major deliverer of Practical Nurse training, with programs currently in Meadow Lake and Prince Albert, and plans for a Saskatoon program. The DTI Practical Nursing program has been one of the most successful programs of the Institute with a 100% student retention rate.

DTI Adult Basic Education programs have expanded to include Adult 12 courses designed to meet the needs of those seeking access to further education, entry to employment, or the achievement of grade 12 diplomas. DTI has also moved into the areas of literacy for Métis learners as well as the development of technology enhanced learning options.

Of note for DTI is the purchase of a new building in Saskatoon. The Grand Opening of the GDI/DTI Building was held in October 2001. The amalgamation of a number of DTI and GDI programs and services into one central, accessible location has proven to be a cost-effective measure for the Institute. The acquisition and renovation of the building proved to be a community affair, with financial support from the Clarence Campeau Development Fund and involvement by DTI Basic Carpentry students, who performed a large portion of the renovations to the building. The building, located at 917 B 22nd Street West, now houses DTI Administrative Offices, DTI classrooms, GDI Administrative Offices, and the GDI Publishing Department. The purchase of this building represents a major capital investment intended to add to the Institute's assets over time. It is anticipated that the Institute will own the building outright in less than five years.

Gabriel Dumont College

In 1994 GDI signed an Affiliation Agreement with the University of Saskatchewan forming the Gabriel Dumont College (GDC). Under the terms of this agreement, the Institute and the University entered into a partnership that provided the Métis community input and access to the University. It was determined that offering the first two years of the Arts and Science program was a logical starting point.

For a number of years GDC has been recruiting students and delivering the first two years of Arts and Science programming in Saskatoon and Prince Albert. GDC has also worked with the College of Education at the University of Saskatchewan to develop the Aboriginal Teacher Associate Certificate (ATAC) program. This two-year certificate program was delivered by GDC in Meadow Lake in 1998 and 1999.

The GDI Board and senior management are committed to establishing GDC as the Métis Arts and Science training provider in Saskatchewan. Toward this end, negotiations for both Provincial and Federal core funding have been on going and continue to be a pressing item on the Institute's agenda.

Saskatchewan Urban Native Teacher Education Program (included in GDI's incorporation)

The Saskatchewan Urban Native Teacher Education Program (SUNTEP) was established in 1980 and recently celebrated the milestone of graduating 600 teachers with their Bachelor of Education Degrees. SUNTEP is a four-year fully accredited Bachelor of Education program offered by the Gabriel Dumont Institute in cooperation with Saskatchewan Learning, the University of Saskatchewan, and the University of Regina. The program is offered in three urban centres - Saskatoon, Prince Albert, and Regina - and has been designed to meet the educational needs of Métis students as well as address the need for trained, qualified Métis educators.

Future goals of SUNTEP include expanding the program to include secondary teacher training for Métis people. One of the major and on-going challenges for SUNTEP is the constant demand placed on the program and on administrators to do "more with less" in the face of rising and unpredictable tuition costs. The Board and senior management recognize this as a significant concern and continue to address this issue in negotiations with Provincial officials.

4. Gabriel Dumont Institute Services and Initiatives

In addition to those departments and services mentioned above, the Gabriel Dumont Institute provides a wide variety of programs and services, and becomes involved in numerous initiatives related to Métis education. The following section outlines many of the services and initiatives of the Institute.

Gabriel Dumont Scholarship Foundation

The Napoleon LaFontaine Development Scholarship Program was originally established to provide scholarships specifically for economic development or business related studies. Over the years the fund grew beyond the awards that could be given with such narrow criteria. In 1999 the Gabriel Dumont Scholarship Foundation 2 was established in order to make scholarships available to Métis students in a wide variety of disciplines. The Gabriel Dumont Scholarship Foundation 2 also administers the recently acquired Sask Energy Scholarships. Last year the Gabriel Dumont Scholarship Foundation 2 awarded over 100 scholarships in all combined categories. Moreover, discussions have commenced with various Crown Corporations regarding future contributions by Crown Corporations into the Métis scholarship fund.

Gabriel Dumont Institute Community Training Residence, Inc.

The Gabriel Dumont Institute Community Training Residence (CTR) represents a major asset of the Institute, its value exceeding \$500,000. The Institute has been involved in a lease with the Justice department that has been less than favourable for the Institute. Under this lease agreement, the Institute has had to subsidize the operating costs for the building. The GDI Board and senior management have been negotiating with Justice and are considering options such as sale of the building or renegotiation of a more favourable lease. At the very least, these negotiations will alter the terms of the lease to make it more advantageous to the Institute.

Gabriel Dumont Institute Cultural Centre

The Privy Council Office of the Federal government, under the direction of the Honourable Ralph Goodale, Minister of Natural Resources and Federal Interlocutor for Métis and Non-Status Indians, committed \$150,000 to GDI for a cultural centre initiative. This initiative is intended to promote and highlight Métis culture. The funding has been important in providing support for many of the projects of the Publishing department, including the Métis Virtual Museum, the publication of Métis children's books, the Métis Oral History book, the production of traditional Métis fiddle music CDs, as well as supporting research and development for new study prints. There is good potential for this funding to be renewed.

Gabriel Dumont Institute Cultural Events Funding

In 1997 the GDI Board of Governors passed a motion to support cultural events in each of the 12 regions to a maximum of \$1,000 annually per region. Since that motion, the Institute has contributed approximately \$55,000 to Métis cultural events. Recently, the Institute received approval of a proposal to SaskCulture to establish a \$100,000 pilot project to provide funding to Métis individuals and Métis groups for cultural initiatives. The project is underway with the establishment of a committee to review and recommend approval of proposals.

Gabriel Dumont Institute Contract Negotiations

The Institute is currently in negotiations with the Saskatchewan Department of Learning to establish a new funding contract. The GDI Board recognizes that the Gabriel Dumont Institute remains one of the only provincially funded post-secondary institutions to be covered under a contract rather than a provincial Act of Legislation. As such, it is the Institute's objective to pursue the replacement of the contract with legislation specific to Métis education, such as a Métis Education Act.

Update Reports

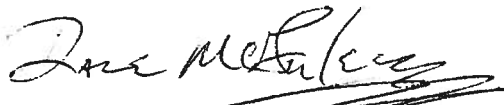
The Dumont Technical Institute, GDI Publishing, and SUNTEP have each created an update report detailing the new and innovative work that their respective parts of the Institute have been involved in. These reports clearly demonstrate the positive return on the government's investment in Métis education. For instance, the DTI update report shows that, in terms of social savings and anticipated tax revenue, it would take only seven graduates per year from the DTI Basic Education programs to justify the funding to those programs. Of course, the actual number of DTI Basic Education graduates far exceeds the seven, providing an excellent return on investment for government funds.

I invite all delegates to pick up a copy of these reports, which are available at the AGM, and read further about the good work our Institution is involved in.

Closing Remarks

I would like to close by wishing all delegates productive meetings and by thanking all delegates for their attendance at the 2002 Gabriel Dumont Institute Annual General Meeting. The input of all members of the Métis Nation is important in the planning and direction of the Institute. The value of education to the Métis cannot be understated. The current and future efforts and initiatives of the Gabriel Dumont Institute will continue to strengthen our communities and to assist us as we move toward Métis self-determination.

Respectfully Submitted,



Dale McAuley
Chairman,
Gabriel Dumont Institute Board of Governors

Financial Statements

Dumont Technical Institute Inc.

June 30, 2001

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**Deloitte
& Touche**

Auditors' Report

**To the Board of Directors of
Dumont Technical Institute Inc.**

We have audited the balance sheet of **Dumont Technical Institute Inc.** as at June 30, 2001 and the statements of changes in net assets, operations and cash flows for the year then ended. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at June 30, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants

**Regina, Canada,
August 31, 2001.**

Dumont Technical Institute Inc.
 [Incorporated under the Non-Profit Corporations Act of Saskatchewan]

BALANCE SHEET

As at June 30

| | 2001 \$ | 2000 \$ |
|---|------------------|------------------|
| ASSETS | | |
| Current | | |
| Cash [note 7] | 301,253 | 505,633 |
| Investments [note 3] | 300,000 | 300,000 |
| Accounts receivable [note 5] | 298,340 | 354,100 |
| Prepaid expenses | 11,682 | 3,714 |
| Deposits | — | 20,000 |
| Total current assets | 911,275 | 1,183,447 |
| Capital assets [note 4] | 734,662 | 104,554 |
| | 1,645,937 | 1,288,001 |
| LIABILITIES AND NET ASSETS | | |
| Current | | |
| Accounts payable [note 5] | 117,327 | 311,881 |
| Deferred contributions | — | 1,104 |
| Unexpended contributions repayable [note 6] | 568,814 | 546,285 |
| Demand loan [note 7] | 297,380 | — |
| Total liabilities | 983,521 | 859,270 |
| Net assets | | |
| Invested in capital assets | 437,282 | 104,554 |
| Unrestricted | 225,134 | 324,177 |
| Total net assets | 662,416 | 428,731 |
| | 1,645,937 | 1,288,001 |

Commitments [note 10]

See accompanying notes

On behalf of the Board:



Director



Director

Dumont Technical Institute Inc.

STATEMENT OF CHANGES IN NET ASSETS

Year ended June 30

| | Invested in Capital Assets | Unrestricted | 2001 | 2000 |
|--|---------------------------------------|---------------------|----------------|----------------|
| | \$ | \$ | \$ | \$ |
| Balance, beginning of year | 104,554 | 324,177 | 428,731 | 248,912 |
| Excess of revenue over expenses | (63,087) | 296,772 | 233,685 | 179,819 |
| Investment in capital assets | 395,815 | (395,815) | — | — |
| Balance, end of year | 437,282 | 225,134 | 662,416 | 428,731 |

See accompanying notes

Dumont Technical Institute Inc.

STATEMENT OF OPERATIONS

Year ended June 30

| | Core \$ | ABE/GED Programs \$ | Other Programs \$ | 2001 \$ | 2000 \$ |
|---|----------------|---------------------------|-------------------------|------------------|------------------|
| REVENUE | | | | | |
| Equipment rental recovery | 104,800 | — | — | 104,800 | 112,610 |
| Facility recovery | 9,000 | — | — | 9,000 | — |
| Fees for service [note 5] | 36,200 | — | — | 36,200 | 38,415 |
| Government of Saskatchewan grants | 530,770 | 1,263,229 | 581,115 | 2,375,114 | 2,256,009 |
| Interest income | 46,393 | — | — | 46,393 | 31,367 |
| Metis Nation of Saskatchewan - Clarence Campeau Fund | 100,000 | — | — | 100,000 | — |
| Miscellaneous | 44,215 | — | 885 | 45,100 | 24,540 |
| Pathways [note 5] | — | — | 49,197 | 49,197 | 95,899 |
| Prince Albert Urban Council | — | — | — | — | 141,250 |
| Saskatchewan Indian Institute of Technology | 24,406 | — | 26,333 | 50,739 | 59,370 |
| Saskatoon Public School Division | — | 575 | — | 575 | 1,841 |
| Saskatchewan Institute of Applied Science & Technology | — | — | 43,048 | 43,048 | — |
| Tuition and fees | — | — | 128,127 | 128,127 | 32,164 |
| | 895,784 | 1,263,804 | 828,705 | 2,988,293 | 2,793,465 |
| EXPENSES | | | | | |
| Administrative services [note 5] | 77,040 | 15,750 | 26,207 | 118,997 | 150,597 |
| Computer software support | 4,144 | 12,334 | 5,884 | 22,362 | 13,317 |
| Contractual services and consulting [notes 5 & 8] | 32,734 | 1,800 | 25,685 | 60,219 | 68,229 |
| Amortization | 63,087 | — | — | 63,087 | 29,092 |
| Equipment [note 5] | 16,616 | 100,158 | 20,389 | 137,163 | 139,697 |
| Instructional costs [note 5] | 7,514 | 188,140 | 428,058 | 623,712 | 601,748 |
| Insurance | 6,576 | 800 | 138 | 7,514 | 5,383 |
| Interest and bank charges | 24,097 | — | — | 24,097 | 3,109 |
| Miscellaneous | 2,148 | 2,596 | 876 | 5,620 | 9,962 |
| Office supplies [note 5] | 17,415 | 16,546 | 5,293 | 39,254 | 37,946 |
| Professional services | 8,893 | — | — | 8,893 | 12,669 |
| Public relations | 5,244 | 372 | — | 5,616 | 4,350 |
| Rent [note 5] | 30,965 | 135,363 | 39,570 | 205,898 | 154,265 |
| Salaries | 264,055 | 659,949 | 219,375 | 1,143,379 | 1,102,406 |
| Staff and board travel | 33,548 | 26,432 | 22,630 | 82,610 | 73,589 |
| Staff benefits | 50,751 | 90,032 | 29,749 | 170,532 | 168,812 |
| Telephone and fax | 17,272 | 13,532 | 4,851 | 35,655 | 38,475 |
| | 662,099 | 1,263,804 | 828,705 | 2,754,608 | 2,613,646 |
| Excess of revenue over expenses | 233,685 | — | — | 233,685 | 179,819 |

See accompanying notes

Dumont Technical Institute Inc.

STATEMENT OF CASH FLOWS

Year ended June 30

| | 2001 \$ | 2000 \$ |
|--|------------------|------------------|
| OPERATING ACTIVITIES | | |
| Excess of revenue over expenses | 233,685 | 179,819 |
| Add items not affecting cash | | |
| Amortization | 63,087 | 29,092 |
| Loss on disposal of capital assets | — | 1,098 |
| Net change in non-cash working capital balances [note 9] | (125,337) | 365,805 |
| Cash provided by operating activities | 171,435 | 575,814 |
| INVESTING ACTIVITIES | | |
| Proceeds from sale of capital assets | — | 10,718 |
| Purchase of capital assets | (693,195) | (54,251) |
| Deposit on building | 20,000 | (20,000) |
| Purchase of investments | — | (300,000) |
| Cash used in investing activities | (673,195) | (363,533) |
| FINANCING ACTIVITIES | | |
| Proceeds on issuance of demand loan | 308,925 | — |
| Repayment of demand loan | (11,545) | — |
| Cash provided by financing activities | 297,380 | — |
| (Decrease) increase in cash during the year | (204,380) | 212,281 |
| Cash, beginning of year | 505,633 | 293,352 |
| Cash, end of year | 301,253 | 505,633 |

See accompanying notes

Supplementary information:

| | | |
|---------------|--------|---|
| Interest paid | 19,522 | — |
|---------------|--------|---|

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

1. PURPOSE OF ORGANIZATION

Dumont Technical Institute Inc. ("the Institute") is an organization that provides Metis people in Saskatchewan the opportunity to obtain training and education. This is done through the Institute as well as its affiliates, Gabriel Dumont College, Inc. and Gabriel Dumont Institute of Native Studies and Applied Research, Inc. The Institute is incorporated under the Non-Profit Corporations Act of Saskatchewan and as such is not subject to income tax under the Income Tax Act (Canada).

The Institute's operations are divided into three main segments.

- The Core operations are responsible for program coordination, resource management, strategic planning, provision of counseling services and the day-to-day functions of the Institute.
- The Adult Basic Education Programming (ABE/GED) includes a wide range of programs aimed at increasing the education and literacy levels of course participants. Programs offered under the ABE/GED include adult secondary education, life skills and employment enhancement.
- Other programs offered include a wide range of technical programming with the aim of equipping students with the necessary knowledge and skills to enter the labour market.

The majority of these skills training programs are accredited through Saskatchewan Institute of Applied Science and Technology (SIAST).

2. ACCOUNTING POLICIES

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimations.

Revenue recognition

The Institute follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions include grant and contract revenue.

Dumont Technical Institute Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

2. ACCOUNTING POLICIES (continued)

Capital assets

Capital assets are initially recorded at cost. Normal maintenance and repair expenditures are expensed as incurred.

Amortization has been provided on the diminishing balance method at the following rates:

| | |
|-------------------------|-----|
| Furniture and equipment | 20% |
| Building | 5% |

Amortization is charged in the year of acquisition for the full year. No amortization is charged in the year of disposal. It is expected that these procedures will charge operations with the total cost of the assets over the useful life of the assets. Gain or loss on the disposal of individual assets is recognized in income in the year of disposal.

3. INVESTMENTS

Interest-bearing mutual fund with a Canadian chartered bank is short-term in nature and is recorded at cost which approximates market value.

4. CAPITAL ASSETS

| | <u>2001</u> | | <u>2000</u> | |
|--------------------------|----------------|--------------------|----------------|--------------------|
| | <u>Cost</u> | <u>Accumulated</u> | <u>Cost</u> | <u>Accumulated</u> |
| | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |
| Land | 109,574 | — | — | — |
| Furniture and equipment | 263,640 | 110,690 | 177,006 | 72,452 |
| Building | 496,987 | 24,849 | — | — |
| | <u>870,201</u> | <u>135,539</u> | <u>177,006</u> | <u>72,452</u> |
| Accumulated amortization | 135,539 | | 72,452 | |
| Net book value | <u>734,662</u> | | <u>104,554</u> | |

Dumont Technical Institute Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

5. RELATED PARTY TRANSACTIONS

The organization had the following transactions during the year and account balances at year end that are not specifically identified in these financial statements with the following organizations all of which are affiliated through the Metis Nation of Saskatchewan:

| | 2001 \$ | 2000 \$ |
|--|----------------|----------------|
| Gabriel Dumont Institute of Native Studies and Applied Research, Inc. | | |
| <u>Accounts payable</u> | <u>—</u> | <u>91,562</u> |
| <u>Fees for service revenue</u> | <u>36,200</u> | <u>38,415</u> |
| <u>Administrative services expense</u> | <u>118,997</u> | <u>150,597</u> |
| <u>Rent expense</u> | <u>54,026</u> | <u>29,602</u> |
| <u>Accounts receivable</u> | <u>112,994</u> | <u>—</u> |
| Metis Employment & Training of Saskatchewan Inc. | | |
| <u>Revenue - Tuition and fees</u> | <u>38,925</u> | <u>21,576</u> |
| <u>Revenue - Pathways</u> | <u>49,197</u> | <u>95,899</u> |
| <u>Revenue - Miscellaneous</u> | <u>—</u> | <u>2,765</u> |
| <u>Rent expense</u> | <u>31,270</u> | <u>29,362</u> |
| <u>Equipment expense</u> | <u>956</u> | <u>8,848</u> |
| <u>Instructional costs</u> | <u>—</u> | <u>16,272</u> |
| <u>Office supplies</u> | <u>—</u> | <u>676</u> |

Dumont Technical Institute Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

5. RELATED PARTY TRANSACTIONS (continued)

| | 2001 \$ | 2000 \$ |
|---|------------|------------|
| Metis Employment & Training of Saskatchewan Inc. (continued) | | |
| Contractual services | — | 4,000 |
| Accounts receivable | 46,421 | 56,650 |
| Accounts payable | 3,290 | 25,023 |
| Metis Nation of Saskatchewan LaLoche Local #39 | | |
| Rent expense | 11,474 | 10,518 |
| Metis Nation of Saskatchewan Clarence Campeau Development Fund | | |
| Revenue - miscellaneous | 100,000 | 1,152 |
| Prince Albert Urban Council | | |
| Revenue | 4,574 | 141,250 |
| Accounts payable | — | 3,392 |
| Metis Society Duck Lake #10 | | |
| Instructional costs | — | 1,085 |
| Rent expense | — | 1,826 |
| Provincial Metis Holdco Inc. | | |
| Rent expense | 11,197 | 22,871 |
| Sasknative Economic Development Corporation | | |
| Contractual services | 535 | — |

Dumont Technical Institute Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

5. RELATED PARTY TRANSACTIONS (continued)

| | 2001 \$ | 2000 \$ |
|----------------------------------|------------|------------|
| Metis Human Resources | | |
| Rent expense | — | 956 |
| Equipment expense | — | 574 |
| Gabriel Dumont College | | |
| Sale of capital assets, proceeds | — | 10,718 |

6. UNEXPENDED CONTRIBUTIONS REPAYABLE

Unexpended contributions repayable consist of education program funds from the Government of Saskatchewan. These funds are used to provide courses under the Saskatchewan Skills Extension Program, the Saskatchewan Quick Skills Program and the Saskatchewan Link to Employment Program. Funds received in excess of course expenses must be repaid and are therefore, recorded as a liability.

7. DEMAND LOAN

The demand loan is due on demand and has an interest rate of 8.70% per annum. Blended payments of \$3,863 are made monthly. Hypothecated cash balances and all personal property (including among other things, capital assets and accounts receivable) have been pledged as collateral. The loan agreement requires \$77,154 of the Institute's cash balances to be hypothecated. These funds can only be used for renovations on the building, subject to approval from the bank.

8. CONTRACTUAL SERVICES AND CONSULTING

The Institute purchases some of its program delivery from outside agencies. The cost of purchasing these services are recorded in the contractual services and consulting expense account.

Dumont Technical Institute Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

9. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

| | 2001 \$ | 2000 \$ |
|------------------------------------|------------------|----------------|
| DECREASE (INCREASE) IN | | |
| Accounts receivable | 55,760 | 362,067 |
| Prepaid expenses | (7,968) | 5,458 |
| INCREASE (DECREASE) IN | | |
| Accounts payable | (194,554) | (124,283) |
| Deferred contributions | (1,104) | (111,230) |
| Unexpended contributions repayable | 22,529 | 233,793 |
| | <u>(125,337)</u> | <u>365,805</u> |

10. COMMITMENTS

The Institute is committed under term leases as follows:

| | |
|---|--|
| Telecom Leasing Canada Ltd. | to July 31, 2004, at a monthly rental of \$565 |
| Metis Nation of Saskatchewan LaLoche Local #39 | to June 28, 2002, at a monthly rental of \$1,000 |
| Eastern Region IIA (related party) | to August 31, 2002, at a monthly rental of \$1,000 |
| Ratner Realty Properties | to December 31, 2001, at a monthly rental of \$1,550 |
| Gabriel Dumont Institute (related party) | to March 31, 2002, at a monthly rental of \$1,625 |
| SaskTel | to February 21, 2004, at a monthly rental of \$903 |

11. COMPARATIVE FIGURES

The comparative figures were reported on by another public accounting firm.

Financial Statements of

**Gabriel Dumont Institute
Community Training Residence, Inc.**

March 31, 2002

Deloitte & Touche LLP
900-2103 11th Ave
Regina SK S4P 3Z8

Tel: (306) 569 1234
Fax: (306) 757 4753
www.deloitte.ca

**Deloitte
& Touche**

Auditors' Report

To the Members

Gabriel Dumont Institute Community Training Residence, Inc.

We have audited the statement of financial position of **Gabriel Dumont Institute Community Training Residence, Inc.** as at March 31, 2002 and the statements of operations and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants

Regina, Canada
May 27, 2002

**Deloitte
Touche
Tohmatsu**

GABRIEL DUMONT INSTITUTE COMMUNITY TRAINING RESIDENCE, INC

(Incorporated under the Non-Profit Corporations Act of Saskatchewan)

Statement of Financial Position

As at March 31, 2002

| | <u>2002</u> | <u>2001</u> |
|---------------------------------------|-------------------|-------------------|
| CURRENT ASSETS | | |
| Cash | \$ 5,034 | \$ 7,357 |
| Accounts receivable | 114 | 53 |
| | <u>5,148</u> | <u>7,410</u> |
| CAPITAL ASSETS (Note 3) | <u>307,305</u> | <u>318,212</u> |
| | <u>\$ 312,453</u> | <u>\$ 325,622</u> |
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 18,622 | \$ 18,989 |
| Due to affiliate (Note 6) | 245,071 | 243,787 |
| Interest payable | 2,609 | 6,858 |
| Current portion of term debt (Note 4) | 137,530 | 132,202 |
| | <u>403,832</u> | <u>401,836</u> |
| TERM DEBT (Note 4) | <u>-</u> | <u>39,901</u> |
| | <u>403,832</u> | <u>441,737</u> |
| NET ASSETS (DEFICIENCY) | | |
| Unrestricted - Residence Operations | (345,731) | (342,297) |
| Invested in capital assets | 169,775 | 146,109 |
| Restricted - Building Fund | 84,577 | 80,073 |
| | <u>(91,379)</u> | <u>(116,115)</u> |
| | <u>\$ 312,453</u> | <u>\$ 325,622</u> |

See accompanying notes

ON BEHALF OF THE BOARD

DIRECTOR

DIRECTOR

GABRIEL DUMONT INSTITUTE COMMUNITY TRAINING RESIDENCE, INC.
Statement of Operations and Changes in Net Assets
Year ended March 31, 2002

| | Unrestricted - Residence Operations | Invested in Capital Assets | Restricted - Building Fund | Total 2002 | Total 2001 |
|--|---|----------------------------------|----------------------------------|--------------------|---------------------|
| REVENUE | | | | | |
| Department of Justice | \$ - | \$ - | \$ 59,410 | \$ 59,410 | \$ 54,730 |
| Interest and other miscellaneous income | 201 | - | - | 201 | 1,474 |
| | 201 | - | 59,410 | 59,611 | 56,204 |
| EXPENSES | | | | | |
| Audit and legal | 3,574 | - | - | 3,574 | 5,369 |
| Amortization | 590 | - | 10,317 | 10,907 | 11,484 |
| Insurance | - | - | 1,284 | 1,284 | 1,412 |
| Interest (Note 6) | - | - | 8,408 | 8,408 | 15,178 |
| Office supplies | 61 | - | - | 61 | 450 |
| Property taxes | - | - | 10,641 | 10,641 | 10,435 |
| Repairs and maintenance | - | - | - | - | 2,326 |
| | 4,225 | - | 30,650 | 34,875 | 46,654 |
| NET REVENUE (EXPENSE) | (4,024) | - | 28,760 | 24,736 | 9,550 |
| NET ASSETS (DEFICIT), BEGINNING OF YEAR | (342,297) | 146,109 | 80,073 | (116,115) | (125,665) |
| INTERFUND TRANSFERS | | | | | |
| - AMORTIZATION | 590 | (10,907) | 10,317 | - | - |
| - MORTGAGE REPAYMENTS | - | 34,573 | (34,573) | - | - |
| NET ASSETS (DEFICIT), END OF YEAR | \$ (345,731) | \$ 169,775 | \$ 84,577 | \$ (91,379) | \$ (116,115) |

See accompanying notes

GABRIEL DUMONT INSTITUTE COMMUNITY TRAINING RESIDENCE, INC
Statement of Cash Flows
Year ended March 31, 2002

| | <u>2002</u> | <u>2001</u> |
|--|-----------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net revenue | \$ 24,736 | \$ 9,550 |
| Charges to operations not affecting cash | | |
| Amortization | 10,907 | 11,484 |
| Net change in non-cash working capital accounts (Note 5) | (3,393) | 1,509 |
| CASH PROVIDED BY OPERATING ACTIVITIES | <u>32,250</u> | <u>22,543</u> |
| FINANCING ACTIVITIES | | |
| Repayment of term debt | (34,573) | (26,630) |
| CASH USED IN FINANCING ACTIVITIES | <u>(34,573)</u> | <u>(26,630)</u> |
| DECREASE IN CASH | (2,323) | (4,087) |
| CASH, BEGINNING OF YEAR | 7,357 | 11,444 |
| CASH, END OF YEAR | <u>\$ 5,034</u> | <u>\$ 7,357</u> |

See accompanying notes

GABRIEL DUMONT INSTITUTE COMMUNITY TRAINING RESIDENCE, INC.
Notes to the Financial Statements
Year ended March 31, 2002

1. NATURE OF ORGANIZATION

Gabriel Dumont Institute Community Training Residence, Inc. ("CTR") is a not-for-profit organization that was established to provide training and counselling to female offenders, through funding from the Saskatchewan Department of Justice. The funding agreement with the Saskatchewan Department of Justice under which the organization has carried on its operations for training expired on March 31, 1996. Under the terms of that agreement the Saskatchewan Department of Justice is required to lease the building out of which the organization's operations have been conducted, until March 31, 2006. Management expects that receipts under this lease, will be sufficient to cover the cost of operating the building.

The organization is incorporated under the Non-Profit Corporations Act of Saskatchewan and as such is not subject to income tax under the Income Tax Act (Canada).

Gabriel Dumont Institute of Native Studies and Applied Research, Inc. controls Gabriel Dumont College, Inc., Gabriel Dumont Institute Community Training Residence, Inc., Dumont Technical Institute Inc., and the Gabriel Dumont Scholarship Foundation. The Board of Directors of Gabriel Dumont Institute of Native Studies and Applied Research, Inc. are the directors of all the controlled entities.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles required management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimations.

b) Fund accounting

Revenue and expenses related to program delivery and administrative activities are reported in the following funds:

Residence Operations

This fund is used for the general operations of the organization. All operational transactions are recorded in the accounts of this fund.

GABRIEL DUMONT INSTITUTE COMMUNITY TRAINING RESIDENCE, INC.
Notes to the Financial Statements
Year ended March 31, 2002

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Fund accounting (continued)

Building Fund

This fund includes revenues specifically designated by the Saskatchewan Department of Justice for the mortgage payments and related building expenses including depreciation, insurance, interest and property taxes.

c) Revenue recognition

CTR follows the deferral method of accounting. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d) Capital assets

Capital assets are initially recorded at cost. Donated capital assets are recorded at their estimated fair market value plus other costs incurred at the date of acquisition. Normal maintenance and repair expenditures are expensed as incurred.

Amortization is recorded in the accounts on the diminishing balance method at the following rates:

| | |
|-------------------------|-----|
| Furniture and equipment | 20% |
| Building | 4% |

Amortization is charged for the full year in the year of acquisition. No amortization is taken in the year of disposal. It is expected that these procedures will charge operations with the total cost of the assets over the useful lives of the assets. Gains or losses on the disposal of individual assets are recognized in income in the year of disposal.

GABRIEL DUMONT INSTITUTE COMMUNITY TRAINING RESIDENCE, INC.
Notes to the Financial Statements
Year ended March 31, 2002

3. CAPITAL ASSETS

| | 2002 | | 2001 | |
|--------------------------|-------------------|--------------------------|-------------------|--------------------------|
| | Cost | Accumulated Amortization | Cost | Accumulated Amortization |
| Land | \$ 57,344 | \$ - | \$ 57,344 | \$ - |
| Furniture and equipment | 33,657 | 31,295 | 33,657 | 30,705 |
| Building | 403,141 | 155,542 | 403,141 | 145,225 |
| | <u>494,142</u> | <u>186,837</u> | <u>494,142</u> | <u>175,930</u> |
| Accumulated amortization | 186,837 | | 175,930 | |
| | <u>\$ 307,305</u> | | <u>\$ 318,212</u> | |

4. TERM DEBT

| | 2002 | 2001 |
|--|----------------|------------------|
| SaskNative Economic Development Corporation mortgage due June, 2002, repayable in annual blended instalments of \$39,000 principal plus interest at CIBC prime plus 2% [5.75% at March 31, 2002; 8.75% at March 31, 2001] against which the building has been pledged as collateral. | \$ 39,901 | \$ 78,901 |
| Gabriel Dumont Institute of Native Studies and Applied Research, Inc. loan due on demand bearing interest at CIBC prime plus 1% [4.75% at March 31, 2002; 7.75% at March 31, 2001] against which the building has been pledged as collateral. | 97,629 | 93,202 |
| | <u>137,530</u> | <u>172,103</u> |
| Less current portion | 137,530 | 132,202 |
| | <u>\$ -</u> | <u>\$ 39,901</u> |

GABRIEL DUMONT INSTITUTE COMMUNITY TRAINING RESIDENCE, INC.
Notes to the Financial Statements
Year ended March 31, 2002

5. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

| | <u>2002</u> | <u>2001</u> |
|---------------------|-------------------|-----------------|
| Accounts receivable | \$ (61) | \$ (24) |
| Accounts payable | (367) | 1,344 |
| Interest payable | (4,249) | (1,223) |
| Due to affiliate | 1,284 | 1,412 |
| | <u>\$ (3,393)</u> | <u>\$ 1,509</u> |

6. DUE TO AFFILIATE

The amounts due to Gabriel Dumont Institute of Native Studies and Applied Research, Inc. are non-interest bearing and have no set repayment terms.

7. RELATED PARTY TRANSACTIONS

Significant transaction undertaken with related parties during the year is as follows:

| | <u>2002</u> | <u>2001</u> |
|---|-------------|-------------|
| Gabriel Dumont Institute of Native Studies and Applied Research Inc. | | |
| Interest expense | \$ 4,427 | \$ 6,704 |
| SaskNative Economic Development Corporation | | |
| Interest expense | 3,981 | 8,474 |

Certain administrative functions of the organization are managed by Gabriel Dumont Institute of Native Studies and Applied Research, Inc. at no charge.

8. COMPARATIVE FIGURES

Certain of the comparative figures have been re-classified to conform to the current year's presentation.

Financial Statements of

Gabriel Dumont College, Inc.

March 31, 2002

Deloitte & Touche LLP
900-2103 11th Ave
Regina SK S4P 3Z8

Tel: (306) 569 1234
Fax: (306) 757 4753
www.deloitte.ca

**Deloitte
& Touche**

Auditors' Report

To the Members
Gabriel Dumont College, Inc.

We have audited the statement of financial position of **Gabriel Dumont College, Inc.** as at March 31, 2002 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants

Regina, Canada
May 27, 2002

**Deloitte
Touche
Tohmatsu**

GABRIEL DUMONT COLLEGE, INC.

(Incorporated under the Non-Profit Corporations Act of Saskatchewan)

Statement of Financial Position

As at March 31, 2002

| | 2002 | 2001 |
|--------------------------------|------------|------------|
| CURRENT ASSETS | | |
| Cash | \$ 8,772 | \$ 312,344 |
| Short-term investments | 100,000 | 100,000 |
| Accounts receivable | 332,284 | 1,682 |
| Due from affiliate (Note 3) | 3,722 | 2,174 |
| | 444,778 | 416,200 |
| CAPITAL ASSETS (Note 4) | 6,733 | 5,611 |
| | \$ 451,511 | \$ 421,811 |
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 3,430 | \$ 23,000 |
| Due to affiliate (Note 3) | 35,000 | - |
| | 38,430 | 23,000 |
| NET ASSETS | | |
| Unrestricted | 406,348 | 393,200 |
| Invested in capital assets | 6,733 | 5,611 |
| | 413,081 | 398,811 |
| | \$ 451,511 | \$ 421,811 |

See accompanying notes

ON BEHALF OF THE BOARD

DIRECTOR

DIRECTOR

GABRIEL DUMONT COLLEGE, INC.

Statement of Operations

Year ended March 31, 2002

| | <u>2002</u> | <u>2001</u> |
|--|------------------|--------------------|
| REVENUE | | |
| Government of Saskatchewan | \$ 188,058 | \$ 122,885 |
| Northwestern Metis Training and Employment | - | 45,693 |
| Tuition and student fees | 327,024 | 210,283 |
| Interest revenue | 8,688 | 15,055 |
| | <u>523,770</u> | <u>393,916</u> |
| EXPENSES | | |
| Administrative services | 22,669 | 20,394 |
| Amortization | 1,683 | 7,324 |
| Audit and legal | 3,545 | 4,319 |
| Bank charges | 158 | 222 |
| Building - rental and maintenance | 13,835 | 14,649 |
| Computer | 2,223 | 5,113 |
| Consulting services | - | 10,708 |
| Core services | 13,614 | - |
| Duplicating | 132 | 1,176 |
| Education supplies | - | 6,341 |
| Employee benefits | 18,715 | 17,249 |
| Equipment - operating | 3,534 | 200 |
| Insurance | 1,077 | 383 |
| Library | - | 7 |
| Miscellaneous | 51 | 2,100 |
| Office supplies | 237 | 674 |
| Postage and courier | - | 382 |
| Promotions | 7,959 | 544 |
| Salaries | 249,548 | 170,765 |
| Staff recruitment | - | 588 |
| Start up allowance | 1,000 | 1,200 |
| Student books | - | 220 |
| Student recruitment | 1,028 | 549 |
| Telephone | 2,910 | 3,572 |
| Travel | 8,212 | 14,105 |
| Tuition and student fees | 157,370 | 130,220 |
| | <u>509,500</u> | <u>413,004</u> |
| NET REVENUE (EXPENSES) | \$ 14,270 | \$ (19,088) |

See accompanying notes

GABRIEL DUMONT COLLEGE, INC.**Statement of Changes in Net Assets**

Year ended March 31, 2002

| | <u>Unrestricted</u> | <u>Invested in Capital Assets</u> | <u>Total 2002</u> | <u>Total 2001</u> |
|--------------------------------|---------------------|---|-----------------------|-----------------------|
| Net assets, beginning of year | \$ 393,200 | \$ 5,611 | \$ 398,811 | \$ 417,899 |
| Net revenue (expenses) | 15,953 | (1,683) | 14,270 | (19,088) |
| Purchase of capital assets | (2,805) | 2,805 | - | - |
| Amortization | - | - | - | - |
| NET ASSETS, END OF YEAR | \$ 406,348 | \$ 6,733 | \$ 413,081 | \$ 398,811 |

See accompanying notes

GABRIEL DUMONT COLLEGE, INC.

Statement of Cash Flows

Year ended March 31, 2002

| | <u>2002</u> | <u>2001</u> |
|--|------------------|-------------------|
| OPERATING ACTIVITIES | | |
| Net revenue (expenses) | \$ 14,270 | \$ (19,088) |
| Items not affecting cash: | | |
| Amortization | 1,683 | 7,324 |
| Net change in non-cash working capital accounts (Note 5) | <u>(316,720)</u> | <u>17,505</u> |
| CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES | <u>(300,767)</u> | <u>5,741</u> |
| INVESTING ACTIVITIES | | |
| Purchase of investments | - | (100,000) |
| Purchase of capital assets | <u>(2,805)</u> | <u>(7,013)</u> |
| CASH USED IN INVESTING ACTIVITIES | <u>(2,805)</u> | <u>(107,013)</u> |
| DECREASE IN CASH | <u>(303,572)</u> | <u>(101,272)</u> |
| CASH, BEGINNING OF YEAR | <u>312,344</u> | <u>413,616</u> |
| CASH, END OF YEAR | <u>\$ 8,772</u> | <u>\$ 312,344</u> |

See accompanying notes

GABRIEL DUMONT COLLEGE, INC.

Notes to the Financial Statements

Year ended March 31, 2002

1. NATURE OF OPERATIONS

Gabriel Dumont College, Inc. ("GDC", "the College") has an affiliation with Saskatchewan Post-Secondary Education and Skills Training and the University of Saskatchewan. It provides a means of post-secondary education for Metis people. Non-Metis university students may enroll provided there is space available after Metis students have enrolled to a maximum total capacity of 40 people. The College is incorporated under the Non-Profit Corporations Act of Saskatchewan and as such is not subject to income tax under the Income Tax Act (Canada).

Gabriel Dumont Institute of Native Studies and Applied Research, Inc. controls Gabriel Dumont College, Inc., Gabriel Dumont Institute Community Training Residence, Inc., Dumont Technical Institute Inc., and the Gabriel Dumont Scholarship Foundation. The Board of Directors of Gabriel Dumont Institute of Native Studies and Applied Research, Inc. are the directors of all the controlled entities.

2. SIGNIFICANT ACCOUNTING POLICIES

a) *Use of estimates*

The preparation of financial statements in conformity with Canadian generally accepted accounting principles required management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimations.

b) *Capital assets*

Capital assets are recorded at cost. Amortization is recorded on a straight-line basis over the following terms:

| | |
|-----------------|-----------|
| Used computers | 10 months |
| Other equipment | 5 years |

Amortization is recorded in the month the assets are put into use such that the total cost of the assets will be charged to operations over the useful life of the assets.

c) *Revenue recognition*

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

GABRIEL DUMONT COLLEGE, INC.

Notes to the Financial Statements

Year ended March 31, 2002

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Short-term investments

Short-term investments consist of an interest bearing mutual fund with a Canadian chartered bank. The investments are recorded at cost which approximates market value.

3. DUE FROM (TO) AFFILIATE

This represents amounts due from (to) Gabriel Dumont Institute of Native Studies and Applied Research, Inc., which are non-interest bearing and have no set repayment terms.

4. CAPITAL ASSETS

| | 2002 | | 2001 | |
|--------------------------|-----------------|--------------------------|-----------------|--------------------------|
| | Cost | Accumulated Amortization | Cost | Accumulated Amortization |
| Equipment | \$ 9,818 | \$ 3,085 | \$ 21,114 | \$ 15,503 |
| Accumulated amortization | 3,085 | | 15,503 | |
| | <u>\$ 6,733</u> | | <u>\$ 5,611</u> | |

5. NET CHANGE IN NON-CASH WORKING CAPITAL ACCOUNTS

| | 2002 | 2001 |
|---------------------|---------------------|------------------|
| Accounts receivable | \$ (330,602) | \$ 4,734 |
| Prepaid expenses | - | 2,000 |
| Due from affiliate | 2,174 | 33,969 |
| Accounts payable | (19,570) | 5,592 |
| Deferred revenue | - | (28,790) |
| Due to affiliate | 31,278 | - |
| | <u>\$ (316,720)</u> | <u>\$ 17,505</u> |

6. PENSION PLAN

In 2002, the College established a pension plan that provides a pension for the executive director, based on a negotiated rate of contribution. The pension expense for the year was \$3,295 (\$nil in 2001).

GABRIEL DUMONT COLLEGE, INC.

Notes to the Financial Statements

Year ended March 31, 2002

7. RELATED PARTY TRANSACTIONS

Significant transaction undertaken with Gabriel Dumont Institute of Native Studies and Applied Research, Inc. during the year is as follows:

| | <u>2002</u> | <u>2001</u> |
|-------------------------|---------------|---------------|
| Office rent | \$ 12,000 | \$ 7,000 |
| Administrative services | <u>22,669</u> | <u>20,394</u> |

8. COMPARATIVE FIGURES

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

Financial Statements of

**Gabriel Dumont Institute of Native Studies
and Applied Research, Inc.**

March 31, 2002

Deloitte & Touche LLP
900-2103 11th Ave
Regina SK S4P 3Z8

Tel: (306) 569 1234
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**Deloitte
& Touche**

Auditors' Report

To the Members

Gabriel Dumont Institute of Native Studies and Applied Research, Inc.

We have audited the statement of financial position of **Gabriel Dumont Institute of Native Studies and Applied Research, Inc.** as at March 31, 2002 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants

Regina, Canada
May 30, 2002

**Deloitte
Touche
Tohmatsu**

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

(Incorporated under the Non-Profit Corporations Act of Saskatchewan)

Statement of Financial Position

As at March 31, 2002

| | <u>2002</u> | <u>2001</u> |
|---|---------------------|---------------------|
| CURRENT ASSETS | | |
| Cash | \$ 606,672 | \$ 496,152 |
| Accounts receivable | 295,776 | 309,761 |
| Inventory | 86,466 | 104,393 |
| Prepaid expenses | 21,040 | 11,215 |
| | <u>1,009,954</u> | <u>921,521</u> |
| AMOUNT DUE FROM AFFILIATES (Note 3) | 277,850 | 243,787 |
| MORTGAGE RECEIVABLE (Note 4) | 97,629 | 93,202 |
| CAPITAL ASSETS (Note 5) | 706,857 | 710,138 |
| | <u>\$ 2,092,290</u> | <u>\$ 1,968,648</u> |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | \$ 255,209 | \$ 263,594 |
| Amount due to affiliates (Note 3) | 131,505 | 173,267 |
| Current portion of deferred contribution (Note 6) | 162,902 | 101,576 |
| | <u>549,616</u> | <u>538,437</u> |
| DEFERRED CONTRIBUTION (Note 6) | 130,000 | 195,000 |
| | <u>679,616</u> | <u>733,437</u> |
| NET ASSETS (DEFICIENCY) | | |
| Unrestricted | (207,229) | (545,627) |
| Invested in capital assets | 706,857 | 710,138 |
| Externally restricted | | |
| Core Service | 201,546 | 369,064 |
| Metis Cultural Centre | (13,464) | (13,463) |
| S.U.N.T.E.P. | 404,954 | 395,093 |
| Other specific contract projects | 316,125 | 316,125 |
| Restricted for endowment purposes (Note 7) | 3,885 | 3,881 |
| | <u>1,412,674</u> | <u>1,235,211</u> |
| | <u>\$ 2,092,290</u> | <u>\$ 1,968,648</u> |

Contingencies (Note 11)

ON BEHALF OF THE BOARD

DIRECTOR

DIRECTOR

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.
Statement of Changes in Net Assets
Year ended March 31, 2002

| | Unrestricted | | Externally Restricted | | | Invested in Capital Assets | Endowment | 2002 | 2001 |
|---|----------------|-----------------|-----------------------------|--------------|--|----------------------------------|-----------|--------------|--------------|
| | Administration | Core Service | Metis Cultural Centre | S.U.N.T.E.P. | Other Specific Contract Projects | | | | |
| Net assets (deficiency), beginning of year | \$ (545,627) | \$ 369,064 | \$ (13,463) | \$ 395,093 | \$ 316,125 | \$ 710,138 | \$ 3,881 | \$ 1,235,211 | \$ 1,113,152 |
| Net revenue (expense) | (71,434) | 9,250 | (1) | 239,644 | - | - | - | 177,459 | 122,055 |
| Depreciation of capital assets | 65,107 | - | - | - | - | (65,107) | - | - | - |
| Purchase of capital assets | (63,913) | - | - | - | - | 63,913 | - | - | - |
| Grant for purchase of capital assets | 2,087 | - | - | - | - | (2,087) | - | - | - |
| Earnings on endowment funds | - | - | - | - | - | - | 4 | 4 | 4 |
| Interfund transfers - administration support/ facility recovery (Note 10) | 406,551 | (176,768) | - | (229,783) | - | - | - | - | - |
| | \$ (207,229) | \$ 201,546 | \$ (13,464) | \$ 404,954 | \$ 316,125 | \$ 706,857 | \$ 3,885 | \$ 1,412,674 | \$ 1,235,211 |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.
Statement of Operations
 Year ended March 31, 2002

| | Externally Restricted | | | | |
|---------------------------------------|-----------------------|-----------------|----------------|-------------------|-------------------|
| | Unrestricted | | Metis Cultural | | |
| | Administration | Core Service | Centre | S.U.N.T.E.P. | 2001 |
| | 2002 | 2001 | 2002 | 2001 | 2002 |
| REVENUE | | | | | |
| Government of Canada - Canada Council | \$ - | \$ 25,047 | \$ - | \$ - | \$ 25,047 |
| - Privy Council Office | - | - | 150,000 | - | 150,000 |
| Government of Saskatchewan | 90,428 | 808,185 | 12,000 | 1,962,684 | 2,873,297 |
| Other (Schedule 1) | 253,703 | 134,301 | 670 | 585,104 | 973,778 |
| | 344,131 | 967,533 | 162,670 | 2,547,788 | 4,022,122 |
| EXPENSES | | | | | |
| Curriculum development | - | 112,455 | 84,017 | 122 | 196,594 |
| Instructional costs | - | 894 | 345 | 957,964 | 959,203 |
| Kapachee | - | 49,885 | - | - | 49,885 |
| Library costs | 519 | 9,120 | 130 | 7,461 | 17,230 |
| Operating costs (Schedule 2) | 108,772 | 224,310 | 4,425 | 230,627 | 568,134 |
| Public relations (Schedule 3) | 4,447 | 66,462 | 3,725 | 22,667 | 97,301 |
| Salaries and benefits (Schedule 3) | 278,156 | 450,935 | 53,295 | 1,040,003 | 1,822,389 |
| Travel and sustenance (Schedule 3) | 23,671 | 44,222 | 15,284 | 49,300 | 132,477 |
| Works of art | - | - | 1,450 | - | 1,450 |
| | 415,565 | 958,283 | 162,671 | 2,308,144 | 3,844,663 |
| NET REVENUE (EXPENSE) | \$ (71,434) | \$ 9,250 | \$ (1) | \$ 239,644 | \$ 177,459 |
| | | | | | \$ 122,055 |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC**Statement of Cash Flows**

Year ended March 31, 2002

| | <u>2002</u> | <u>2001</u> |
|---|-------------------|-------------------|
| OPERATING ACTIVITIES | | |
| Net revenue | \$ 177,459 | \$ 122,055 |
| Charges (credits) to operations not affecting cash | | |
| Loss on disposal of capital assets | - | 77 |
| Amortization | 65,107 | 90,435 |
| | <u>242,566</u> | <u>212,567</u> |
| Net change in non-cash working capital accounts (Note 8) | (65,797) | (23,826) |
| CASH PROVIDED BY OPERATING ACTIVITIES | <u>176,769</u> | <u>188,741</u> |
| INVESTING AND FINANCING ACTIVITIES | | |
| Purchase of capital assets | (63,913) | (37,213) |
| Proceeds on disposal of capital assets | - | 50 |
| Proceeds from grant designated for purchase of capital assets | 2,087 | 9,157 |
| Interest on endowments | 4 | 4 |
| Mortgage receivable | (4,427) | (6,704) |
| CASH PROVIDED BY INVESTING AND FINANCING ACTIVITIES | <u>(66,249)</u> | <u>(34,706)</u> |
| INCREASE IN CASH DURING THE YEAR | <u>110,520</u> | <u>154,035</u> |
| CASH, BEGINNING OF YEAR | <u>496,152</u> | <u>342,117</u> |
| CASH, END OF YEAR | <u>\$ 606,672</u> | <u>\$ 496,152</u> |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.
Schedule of Other Revenue - Schedule 1

Year Ended March 31, 2002

| | Administration | Core Service | Metis Cultural | | S.U.N.T.E.P. | 2002 | 2001 |
|-----------------------------|----------------|--------------|----------------|------------|--------------|------------|------------|
| | | | Centre | | | | |
| Fees for services | \$ 234,787 | \$ - | \$ - | \$ - | \$ - | \$ 234,787 | \$ 211,507 |
| Interest | 16,918 | - | - | - | - | 16,918 | 27,124 |
| Miscellaneous | 1,998 | 3,359 | 670 | 7,328 | 13,355 | 13,355 | 10,632 |
| Other grants | - | 46,849 | - | - | 46,849 | 46,849 | 32,215 |
| Prince Albert Grand Council | - | - | - | 72,800 | 72,800 | 72,800 | 72,800 |
| Sales and royalties | - | 84,093 | - | - | 84,093 | 84,093 | 69,044 |
| Teaching income | - | - | - | 125,916 | 125,916 | 125,916 | 107,710 |
| Tuition income | - | - | - | 379,060 | 379,060 | 379,060 | 334,220 |
| | \$ 253,703 | \$ 134,301 | \$ 670 | \$ 585,104 | \$ 973,778 | \$ 865,252 | |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.
Schedule of Operating Costs - Schedule 2
Year Ended March 31, 2002

| | Metis Cultural | | | |
|-------------------------------|-------------------|-------------------|-----------------|-------------------|
| | Administration | Core Service | Centre | S.U.N.T.E.P. |
| | 2001 | 2002 | 2001 | 2002 |
| Amortization | \$ 38,146 | \$ 13,067 | \$ - | \$ 13,896 |
| Annual report | - | - | - | - |
| Bank charges | 5,558 | - | - | - |
| Building | (17,956) | 122,651 | 21 | 122,049 |
| Computer services | 9,290 | 24,356 | 132 | 7,461 |
| Consulting and legal services | 34,467 | 2,202 | - | - |
| Duplicating | 831 | 5,008 | - | 13,765 |
| Equipment | 4,223 | 17,972 | 217 | 27,657 |
| Insurance | 11,767 | - | - | 2,286 |
| Miscellaneous | 7,203 | 6,670 | - | 5,242 |
| Office supplies | 6,128 | 7,690 | 1,499 | 10,550 |
| Postage and courier | 2,835 | 10,873 | 59 | 4,917 |
| Telephone | 6,280 | 13,821 | 2,497 | 22,804 |
| | \$ 108,772 | \$ 224,310 | \$ 4,425 | \$ 230,627 |
| | | \$ 568,134 | | \$ 660,858 |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.
Schedule of Public Relations, Salaries and Benefits, and Travel and Sustenance Expenses - Schedule 3
Year Ended March 31, 2002

| | Metis Cultural | | | |
|--------------------------------------|------------------|------------------|------------------|-------------------|
| | Administration | Core Service | Centre | S.U.N.T.E.P. |
| | 2002 | 2002 | 2002 | 2001 |
| Public relations | | | | |
| Orientation | \$ - | \$ - | \$ - | \$ 1,225 |
| Promotion, publicity, and graduation | 4,447 | 66,196 | 3,725 | 20,669 |
| Recruitment | - | 266 | - | 773 |
| | 4,447 | 66,462 | 3,725 | 22,667 |
| | | | | 97,301 |
| | | | | 55,244 |
| Salaries and benefits | | | | |
| Staff salaries and wages | 227,532 | 393,530 | 47,699 | 910,337 |
| Staff benefits | 50,624 | 57,405 | 5,596 | 129,666 |
| | 278,156 | 450,935 | 53,295 | 1,040,003 |
| | | | | 1,822,389 |
| | | | | 1,678,127 |
| Travel and sustenance | | | | |
| Staff and students | 12,482 | 41,297 | 14,484 | 49,050 |
| Board | 11,189 | 2,925 | 800 | 250 |
| | \$ 23,671 | \$ 44,222 | \$ 15,284 | \$ 49,300 |
| | | | | \$ 132,477 |
| | | | | \$ 112,641 |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements
Year ended March 31, 2002

1. NATURE OF ORGANIZATION

Gabriel Dumont Institute of Native Studies and Applied Research, Inc. ("the Institute") is a not-for-profit organization that provides Metis people in Saskatchewan the opportunity to obtain training and education. This is done through the Institute as well as its affiliates, Gabriel Dumont College, Inc. and Dumont Technical Institute, Inc. The Institute and its affiliates are incorporated under the Non-Profit Corporations Act of Saskatchewan and as such are not subject to income tax under the Income Tax Act (Canada).

The Institute controls Gabriel Dumont College, Inc., Gabriel Dumont Institute Community Training Residence, Inc., Dumont Technical Institute Inc., and Gabriel Dumont Scholarship Foundation II, as the Board of Directors of Gabriel Dumont Institute of Native Studies and Applied Research, Inc. are the same directors and the only directors of the controlled entities.

2. SIGNIFICANT ACCOUNTING POLICIES

a) *Fund accounting*

Revenue and expenses related to program delivery and administrative activities are reported in the following funds:

Administration

The finance and operations department which is located in Regina is responsible for carrying out the organization's financial planning, administering personnel services and providing administrative support services to the entire organization.

Core

These departments include curriculum development, research, and library and information services. The research and curriculum staff are located in Saskatoon and library staff work in both the Regina and Prince Albert Resource Centres. The curriculum department is an important vehicle for the fulfillment of the Institute's mandate, which is the promotion and renewal of Metis culture. The research department is responsible for identifying new projects, developing proposals and identifying funding sources for the successful completion of projects. The library comprises three collections located in Regina, Saskatoon and Prince Albert. It serves the research needs of the Institute. The library has a unique collection which focuses on Metis history and culture and on issues of concern in Metis and First Nations communities.

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements
Year ended March 31, 2002

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Metis Cultural Centre

The Metis Cultural Centre fund has allowed the Institute to make important links with Metis communities and organizations in Western Canada. The funds allocated have assisted the Institute in creating Metis cultural development in the following areas: public education and cultural preservation, awareness, resource/material development, community consultations, Metis cultural programming and the collection of Metis artifacts. The goals accomplished with the contract between the Federal Interlocutor for Metis and Non-Status Indians Division, Privy Council Office and the Institute will certainly lead to a series of long-term Metis-specific resources and cultural programs that will serve the Metis people and the Canadian public well into the future.

S.U.N.T.E.P.

The Saskatchewan Urban Native Teacher Education Program is a four year fully accredited Bachelor of Education program, offered by the Institute in cooperation with Saskatchewan Post-Secondary Education and Skills Training, the University of Regina and the University of Saskatchewan. The program is offered in three urban centres - Prince Albert, Saskatoon, and Regina. The program combines training and a sound academic education with extensive classroom experience and a thorough knowledge of issues facing students in our society.

Other Specific Contract Projects

The Institute has implemented a wide variety of additional education and training offerings throughout Saskatchewan. Many of these programs have been delivered in cooperation with the University of Regina, the University of Saskatchewan and Saskatchewan Post-Secondary Education and Skills Training.

Endowment Contributions

Endowment contributions are restricted to the provision of scholarships.

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements
Year ended March 31, 2002

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) *Revenue recognition*

The Institute follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions include grant and contract revenue.

Endowment contributions are reported in the Endowment Fund.

Tuition fees are recognized as revenue of the S.U.N.T.E.P. Fund when the courses are held.

c) *Capital assets*

Capital assets are initially recorded at cost. Donated capital assets are recorded at their estimated fair market value plus other costs incurred at the date of acquisition. Normal maintenance and repair expenditures are expensed as incurred.

Amortization is recorded in the accounts on the diminishing balance method at the following rates:

| | |
|-----------|-----|
| Building | 5% |
| Equipment | 20% |

Leasehold improvements are amortized straight line, over the term of the lease.

Amortization is charged for the full year in the year of acquisition. No amortization is taken in the year of disposal. It is expected that these procedures will charge operations with the total cost of the assets over the useful lives of the assets. Gains or losses on the disposal of individual assets are recognized in income in the year of disposal.

d) *Library costs*

The Institute's library collection includes materials related to the culture and history of Aboriginal peoples not readily available from other sources. These materials assist the Institute in its own cultural and historical research and curriculum activities. The acquisition costs of the library collection are expensed. The library collection is not carried at cost and depreciated because they are: held for public exhibition, education and research; protected, cared for and preserved; and any proceeds from sales are used to maintain the existing collection and to acquire other items for the collection.

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements
Year ended March 31, 2002

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) *Inventory*

Inventory is recorded at the lower of average cost or market.

f) *Use of estimates*

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimations.

3. AMOUNT DUE FROM/(TO) AFFILIATES

Amounts due to/from affiliates bear no interest and have no fixed repayment.

| | <u>2002</u> | <u>2001</u> |
|---|-------------------|-------------------|
| Due from affiliates | | |
| Gabriel Dumont Institute Community Training Residence, Inc. | \$ 245,071 | \$ 243,787 |
| Gabriel Dumont College, Inc. | 31,278 | - |
| Gabriel Dumont Scholarship Foundation II | 1,501 | - |
| | <u>277,850</u> | <u>243,787</u> |
| Due to affiliates | | |
| Dumont Technical Institute, Inc. | 131,505 | 171,093 |
| Gabriel Dumont College, Inc. | - | 2,174 |
| | <u>\$ 131,505</u> | <u>\$ 173,267</u> |

4. MORTGAGE RECEIVABLE

The mortgage receivable is with Gabriel Dumont Institute Community Training Residence, Inc. ("CTR") and is due on demand, bearing interest at CIBC prime plus 1% [5.00% at March 31, 2002; 7.75% - at March 31, 2001], with the CTR's building pledged as collateral. The Institute does not intend to demand repayment in the next year.

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements
Year ended March 31, 2002

5. CAPITAL ASSETS

| | 2002 | | 2001 | |
|-------------------------------|-------------------|--------------------------|-------------------|--------------------------|
| | Cost | Accumulated Amortization | Cost | Accumulated Amortization |
| Administration | | | | |
| Land | \$ 117,000 | \$ - | \$ 117,000 | \$ - |
| Building | 833,938 | 416,663 | 833,938 | 394,701 |
| Equipment | 1,037,340 | 973,584 | 1,023,453 | 957,646 |
| | <u>1,988,278</u> | <u>1,390,247</u> | <u>1,974,391</u> | <u>1,352,347</u> |
| Accumulated amortization | <u>1,390,247</u> | | <u>1,352,347</u> | |
| | <u>598,031</u> | | <u>622,044</u> | |
| Core Services | | | | |
| Equipment | 256,044 | 203,778 | 225,837 | 190,712 |
| Accumulated amortization | <u>203,778</u> | | <u>190,712</u> | |
| | <u>52,266</u> | | <u>35,125</u> | |
| S.U.N.T.E.P. | | | | |
| Equipment | 213,780 | 158,198 | 196,048 | 144,302 |
| Accumulated amortization | <u>158,198</u> | | <u>144,302</u> | |
| | <u>55,582</u> | | <u>51,746</u> | |
| Other | | | | |
| Equipment | 16,780 | 15,802 | 16,780 | 15,557 |
| Accumulated amortization | <u>15,802</u> | | <u>15,557</u> | |
| | <u>978</u> | | <u>1,223</u> | |
| Total | <u>2,474,882</u> | <u>1,768,025</u> | <u>2,413,056</u> | <u>1,702,918</u> |
| Less accumulated amortization | <u>1,768,025</u> | | <u>1,702,918</u> | |
| | <u>\$ 706,857</u> | | <u>\$ 710,138</u> | |

During the year the Institute incurred library costs, which are reflected on the statement of operations.

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

**Notes to the Financial Statements
Year ended March 31, 2002**

6. DEFERRED CONTRIBUTIONS

The Institute has deferred contributions for various projects as follows:

| <u>Contributors</u> | <u>Project</u> | <u>Amount</u> | |
|--|--|-------------------|-------------------|
| | | <u>2002</u> | <u>2001</u> |
| Province of Saskatchewan | Conditional Grant | \$ 195,000 | \$ 260,000 |
| Prince Albert District Chief Management Company | S.U.N.T.E.P. Programme | 6,125 | 6,125 |
| The Canada Council for the Arts, the Saskatchewan Publishers Group and the Western Cultural Fund | Upgrading of technology for publishing and increasing promotional activities | 22,296 | 11,584 |
| Hudson's Bay History Foundation | Publishing of "A Metis Historiography and Annotated Bibliography" | 463 | 4,207 |
| Province of Saskatchewan, the Metis Nation of Saskatchewan, the Michif Language Speakers Association, and the Metis National Council | Development of an audio-visual languages information bank reference in designing Michif language instructional support and for the creation of a Michif language video | 7,016 | 14,660 |
| Canada Council for the Arts, Saskatchewan Culture and Saskatchewan Learning | Development of a historical image gallery including the first virtual Metis family photo album | 62,002 | - |
| | | 292,902 | 296,576 |
| Less current portion | | 162,902 | 101,576 |
| Long term portion | | \$ 130,000 | \$ 195,000 |

Under the terms of the conditional grant, the full amount becomes repayable if certain conditions are not met. The Institute believes that it is substantially in compliance with the grant conditions and that the grant is not currently repayable.

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements

Year ended March 31, 2002

7. ENDOWMENTS

| | <u>2002</u> | <u>2001</u> |
|----------------------------|-----------------|-----------------|
| Art Carriere Memorial Fund | \$ 2,613 | \$ 2,613 |
| Les Fiddler Memorial Fund | 1,272 | 1,268 |
| | <u>\$ 3,885</u> | <u>\$ 3,881</u> |

These funds are to be used for a memorial scholarship awarded to a student entering in the second year of S.U.N.T.E.P. – Regina.

8. NET CHANGE IN NON-CASH WORKING CAPITAL ACCOUNTS

| | <u>2002</u> | <u>2001</u> |
|--|--------------------|--------------------|
| Accounts receivable | \$ 13,985 | \$ (61,275) |
| Inventory | 17,927 | (7,790) |
| Prepaid expenses | (9,825) | (3,676) |
| Amount due from affiliates | (34,063) | 8,006 |
| Accounts payable and accrued liabilities | (8,385) | (10,026) |
| Amount due to affiliates | (41,762) | 137,124 |
| Deferred contributions | (3,674) | (86,189) |
| | <u>\$ (65,797)</u> | <u>\$ (23,826)</u> |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements

Year ended March 31, 2002

9. CONTROLLED AND RELATED ENTITIES

The following organizations are controlled by the Institute as the Board of Directors are the same directors and the only directors of the Gabriel Dumont College, Inc., Gabriel Dumont Institute Community Training Residence, Inc., Dumont Technical Institute, Inc., and the Gabriel Dumont Scholarship Foundation II. Amounts shown are for the most recent fiscal year end of each entity.

| | Gabriel Dumont College, Inc. March 31, 2002 | Training Residence, Inc. March 31, 2002 | Dumont Technical Institute, Inc. June 30, 2001 | Scholarship Foundation II December 31, 2001 |
|--|---|---|--|---|
| Financial position | | | | |
| Total assets | \$ 451,511 | \$ 312,453 | \$ 1,645,937 | \$ 1,230,365 |
| Total liabilities | 38,430 | 403,832 | 983,521 | 7,801 |
| Net assets | | | | |
| - internally restricted | 413,081 | 84,577 | 437,282 | 282,564 |
| - externally restricted | - | (175,956) | 225,134 | 940,000 |
| | 451,511 | 312,453 | 1,645,937 | 1,230,365 |
| Results of operations | | | | |
| Total revenue | 523,770 | 59,611 | 2,988,293 | 67,098 |
| Total expenses | 509,500 | 34,875 | 2,754,608 | 59,924 |
| Excess of revenue over expenses | 14,270 | 24,736 | 233,685 | 7,174 |
| Cash flows | | | | |
| Cash generated by (used in) operations | (300,767) | 32,250 | 171,435 | 18,959 |
| Cash used in financing and investing activities | (2,805) | (34,573) | (375,815) | (24,693) |
| Decrease in cash | \$ (303,572) | \$ (2,323) | \$ (204,380) | \$ (5,734) |

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.

Notes to the Financial Statements
Year ended March 31, 2002

10. RELATED PARTY TRANSACTIONS

The Institute had the following transactions with related parties during the year. All transactions were recorded at fair market value (except where otherwise indicated).

| | <u>2002</u> | <u>2001</u> |
|--|-------------|-------------|
| Companies under Common Control | | |
| Administrative services income at negotiated value | \$ 167,264 | \$ 145,142 |
| Interest income accrued in mortgage receivable | 4,427 | 6,704 |
| Office rent | 12,000 | 7,000 |
| Metis Nation Saskatchewan | | |
| Other grants | 10,000 | - |
| Promotion expense | 26,500 | 21,000 |
| Metis Employment and Training - Prince Albert | | |
| Fees for services | - | 5,981 |
| Prince Albert Metis Local #7 | | |
| Fees for services | - | 426 |
| MNS - New Breed Magazine | | |
| Promotion expense | 4,500 | - |

Inter-fund administrative support/facility recovery expenses are charged by way of a transfer between the net assets of the administration fund and the other funds based on use of services.

11. CONTINGENCIES

The Institute is contingently liable as guarantor of a loan of Gabriel Dumont Institute Community Training Residence, Inc. and Dumont Technical Institute, Inc. amounting to \$39,901 and \$281,746 respectively, under which all the Institute's property has been pledged as collateral.

**GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED
RESEARCH, INC.**

**Notes to the Financial Statements
Year ended March 31, 2002**

12. COMMITMENTS

The Institute is committed under term leases as follows:

Regina office space to May 30, 2003 at a monthly rental of \$4,220.

Saskatoon office space to June 30, 2002 at a monthly rental of \$6,850.

13. ECONOMIC DEPENDENCE

The majority of funding for the operations of the Institute is provided by various levels of government. Funding is provided by annual grants and under contracts expiring on various dates.

14. PENSION PLAN

The Institute contributed to a pension plan that provides pension for the employees, based on a negotiated rate of contribution. The pension expense for the year was \$80,347 (2001 - \$64,494).

Financial Statements of

**The Gabriel Dumont
Scholarship Foundation II**

December 31, 2001

Auditors' Report

To the Members
The Gabriel Dumont Scholarship Foundation II

We have audited the statement of net assets of The Gabriel Dumont Scholarship Foundation II as at December 31, 2001 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at December 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants

Regina, Canada
May 30, 2002

THE GABRIEL DUMONT SCHOLARSHIP FOUNDATION II

Statement of Operations

Year ended December 31, 2001

| | <u>2001</u> | <u>2000</u> (9 months) |
|-------------------------------|-----------------|---------------------------|
| REVENUE | | |
| Interest | \$ 63,098 | \$ 45,269 |
| Donations | 4,000 | 20,000 |
| | <u>67,098</u> | <u>65,269</u> |
| EXPENSES | | |
| Administrative services | 6,310 | 6,191 |
| Bank charges | 114 | 67 |
| Scholarships (Note 4) | 53,500 | 70,800 |
| | <u>59,924</u> | <u>77,058</u> |
| NET REVENUE (EXPENSES) | \$ 7,174 | \$ (11,789) |

THE GABRIEL DUMONT SCHOLARSHIP FOUNDATION II

Statement of Net Assets

As at December 31, 2001

| | <u>2001</u> | <u>2000</u> |
|--|---------------------|---------------------|
| ASSETS | | |
| Cash | \$ 6,749 | \$ 12,483 |
| Accrued interest receivable | 31,480 | 42,927 |
| Investments (Note 3) | 1,192,136 | 1,166,171 |
| | <u>\$ 1,230,365</u> | <u>\$ 1,221,581</u> |
| LIABILITIES | | |
| Accounts payable | \$ 1,801 | \$ 6,191 |
| Deferred revenue | 6,000 | - |
| | <u>7,801</u> | <u>6,191</u> |
| NET ASSETS | | |
| Unrestricted | 282,564 | 300,390 |
| Restricted for endowment purposes (Note 6) | 940,000 | 915,000 |
| | <u>1,222,564</u> | <u>1,215,390</u> |
| | <u>\$ 1,230,365</u> | <u>\$ 1,221,581</u> |

APPROVED BY THE BOARD

..... Trustee

..... Trustee

THE GABRIEL DUMONT SCHOLARSHIP FOUNDATION II

Statement of Changes in Net Assets

Year ended December 31, 2001

| | Unrestricted | Restricted for | Total | |
|--|--------------|--------------------|--------------|--------------|
| | 2001 | Endowment Purposes | 2001 | 2000 |
| | | 2001 | | |
| BALANCE, BEGINNING | | | | |
| OF YEAR | \$ 300,390 | \$ 915,000 | \$ 1,215,390 | \$ - |
| Net revenue (expenses) | 7,174 | - | 7,174 | (11,789) |
| Transfer from Gabriel Dumont Scholarship Foundation | - | - | - | 1,227,179 |
| Appropriations from operating fund (Note 6) | (25,000) | 25,000 | - | - |
| BALANCE, END OF YEAR | \$ 282,564 | \$ 940,000 | \$ 1,222,564 | \$ 1,215,390 |

THE GABRIEL DUMONT SCHOLARSHIP FOUNDATION II

Statement of Cash Flows

Year ended December 31, 2001

| | <u>2001</u> | <u>2000</u> (9 months) |
|---|-----------------|---------------------------|
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | |
| Net revenue (expenses) | \$ 7,174 | \$ (11,789) |
| Adjustment for non cash items | | |
| Amortization of discount on investments | (1,272) | (824) |
| Changes in non-cash working capital | | |
| Accrued interest receivable | 11,447 | (42,927) |
| Accounts payable | (4,390) | 6,191 |
| Deferred revenue | 6,000 | - |
| | <u>18,959</u> | <u>(49,349)</u> |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | |
| Transfer of assets (Note 1) | - | 14,955 |
| Purchase of investments | (419,132) | (312,657) |
| Redemption of investments | 394,439 | 359,534 |
| | <u>(24,693)</u> | <u>61,832</u> |
| NET (DECREASE) INCREASE IN CASH | (5,734) | 12,483 |
| CASH POSITION, BEGINNING OF YEAR | 12,483 | - |
| CASH POSITION, END OF YEAR | \$ 6,749 | \$ 12,483 |

THE GABRIEL DUMONT SCHOLARSHIP FOUNDATION II

Notes to the Financial Statements

December 31, 2001

1. DESCRIPTION OF BUSINESS

The Gabriel Dumont Scholarship Foundation II was established by a trust agreement between The Gabriel Dumont Institute of Native Studies and Applied Research, Inc. and the Trustees dated March 1, 2000. This agreement specifies the restrictions under which the trust may be operated.

The purpose of the Foundation is to devote itself to charitable activities of which the primary purpose is the advancement of education of Metis and Non-status Indians in the Province of Saskatchewan. It is registered with Canada Customs and Revenue Agency as a charitable organization and is therefore exempt from income tax.

Gabriel Dumont Institute of Native Studies and Applied Research, Inc. controls Gabriel Dumont College, Inc., Gabriel Dumont Institute Community Training Residence, Inc., Dumont Technical Institute Inc., and the Gabriel Dumont Scholarship Foundation II, as the Board of Directors of Gabriel Dumont Institute of Native Studies and Applied Research, Inc. are the same directors and the only directors of the controlled entities.

On April 1, 2000, the Foundation was incorporated and assets were transferred from the Gabriel Dumont Scholarship Foundation, in accordance with the Trust Agreement.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

a) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles required management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimations.

b) Revenue recognition

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest revenue on investments is recorded as it is earned.

c) Scholarships

Scholarships are recorded as payable when the scholarships have been granted and the recipient has met all the requirements and obligations.

THE GABRIEL DUMONT SCHOLARSHIP FOUNDATION II
Notes to the Financial Statements
December 31, 2001

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Administrative services

The Foundation is charged for administrative services provided by The Gabriel Dumont Institute of Native Studies and Applied Research, Inc. These charges are based on a percentage of return on investment.

3. INVESTMENTS

| 2001 | | | | | |
|-------------|-------------------|---|------------------------------------|--------------|--------------------------|
| | Interest Rates | Guaranteed Investment Certificates and Treasury Bills | Federal and Provincial Bonds | Total | Total Market Value |
| 2002 | 2.67 - 5.70 | \$ 95,000 | \$ 166,230 | \$ 261,230 | \$ 265,771 |
| 2003 | 3.40 - 5.95 | 370,000 | - | 370,000 | 374,634 |
| 2004 | 4.88 - 5.05 | 151,000 | 49,385 | 200,385 | 207,375 |
| 2005 | 5.05 - 6.35 | 166,000 | 39,616 | 205,616 | 213,348 |
| 2006 | 5.00 - 5.80 | 22,000 | 76,908 | 98,908 | 100,862 |
| Thereafter | 5.45 | - | 55,997 | 55,997 | 54,832 |
| | | \$ 804,000 | \$ 388,136 | \$ 1,192,136 | \$ 1,216,822 |

| 2000 | | | | | |
|-------------|-------------------|---|------------------------------------|--------------|--------------------------|
| | Interest Rates | Guaranteed Investment Certificates and Treasury Bills | Federal and Provincial Bonds | Total | Total Market Value |
| 2001 | 4.75 - 6.00 | \$ 114,000 | \$ 231,896 | \$ 345,896 | \$ 352,836 |
| 2002 | 5.00 - 5.70 | 40,000 | 99,148 | 139,148 | 137,177 |
| 2003 | 4.85 - 5.90 | 141,000 | - | 141,000 | 141,000 |
| 2004 | 4.88 - 5.95 | 151,000 | 48,878 | 199,878 | 199,990 |
| 2005 | 5.05 - 6.35 | 205,053 | - | 205,053 | 205,975 |
| Thereafter | 5.00 - 5.63 | - | 135,196 | 135,196 | 137,672 |
| | | \$ 651,053 | \$ 515,118 | \$ 1,166,171 | \$ 1,174,650 |

THE GABRIEL DUMONT SCHOLARSHIP FOUNDATION II

Notes to the Financial Statements

December 31, 2001

3. INVESTMENTS (continued)

Under the terms of the trust agreement, the Endowment Fund can be invested only in investments which are guaranteed by government either through loan guarantee, issuance of bonds or depositor insurance. This criteria allows that, essentially, funds can only be invested in guaranteed investment certificates, treasury bills or government bonds.

4. SCHOLARSHIPS

The trust agreement restricts the amount of scholarships awarded each year. In 2001, the scholarships paid were within prescribed limits.

5. RELATED PARTY TRANSACTIONS

The Foundation had the following transactions during the year and account balances at year end with The Gabriel Dumont Institute of Native Studies and Applied Research, Inc.:

| | <u>2001</u> | <u>2000</u> |
|---|-------------|-------------|
| <u>Administrative services</u> | \$ 6,310 | \$ 6,191 |
| Included in accounts payable are amounts due to The Gabriel Dumont Institute of Native Studies and Applied Research, Inc. | | |
| <u>Accounts payable</u> | \$ 1,501 | \$ 6,191 |

6. NET ASSETS RESTRICTED FOR ENDOWMENT PURPOSES

In accordance with the terms of the original trust agreement, the principal amount originally endowed of \$600,000 must remain untouched. Furthermore, the trust agreement stipulates that attempts should be made to maintain the real value, in 1985 dollars, of the \$600,000 principal amount. The consumer price index has been used to measure incremental growth in the endowment. At December 31, 2001, the endowment met this objective.

7. COMPARATIVE FIGURES

Certain of the prior years' figures have been reclassified to conform to the current year's presentation.



GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH

University of Regina, Room 387, Education Building, Regina, SK. S4S 0A2
Phone- (306) 347-4100 Fax- (306) 565-0809

MEMORANDUM

TO: MN-S Local Presidents
FROM: Dale McAuley, MN-S Minister of Education
DATE: May 9, 2002
RE: Membership Meeting

As Chairperson of the GDI Board of Governors, I hereby declare the annual general meeting of the membership previously called to be held in conjunction with the Annual Back to Batoche Days, has been rescheduled to coincide with the MN-S annual assembly on June 21-22, 2002.

In this regard, please find a copy of the existing Institute Bylaws and the proposed amendments. As indicated in the Bylaws, Article XII, Subsection A:

The Bylaws of the Institute may be amended at any general membership meeting provided that notice of such amendments and the proposed written amendments are circulated at least 30 days in advance of the meeting. Such amendments shall require a majority approval of those members present and voting.

Your immediate attention in circulating the Bylaw amendments to your local voting members prior to June 21, 2002 is required. As stated in the Institute's bylaws:

All locals of the [MN-S] shall be entitled to appoint from their membership delegates who upon appointment by their respective locals shall become voting members of the Institute. Each local of [MN-S] shall be entitled to appoint delegates calculated upon its registered membership according to the following formula:

4 delegates to represent the first one hundred or portion thereof of its registered membership; and 3 delegates to represent each additional one hundred or portion thereof of its registered membership; 1 delegate per 50 students not to exceed 6 delegates.

Due to the date change, the previous document circulated will be considered void, as it was Constitution amendments that require 90 days notice.

Please direct all questions, to the Institute's CEO, Calvin Racette-347-4118.

CC. Board of Governors
Calvin Racette

**Gabriel Dumont Institute of Native Studies & Applied
Research Inc.
2002 Annual General Meeting**

Resolutions and Bylaws

That Part 1, Membership, Section A-Voting Members, Section 1 be amended to read as follows:

(A) Voting Members

All locals of the Metis Nation-Saskatchewan shall be entitled to appoint from among their membership, delegates who upon appointment by their respective locals shall become voting members of the Institute. Each local of the Metis Nation-Saskatchewan shall be entitled to appoint delegates calculated upon its registered membership according to the following formula:

4 delegates to represent the first one hundred or portion thereof of its registered membership; and 3 delegates to represent each additional one hundred or portion thereof of its registered membership; 1 delegate per 50 students not to exceed 6 delegates.

That Part 1, Membership, Section B-General Membership be amended to read as follows:

All persons who are members of the Metis Nation-Saskatchewan shall automatically become members of the Institute. This includes any person who is Metis and who is a resident of Saskatchewan. Such members shall be entitled to receive the regular news publication of the Institute, its annual reports upon request, use of the library facilities of the Institute and to attend membership meetings of the Institute.

That Part 1, Membership, Section D-Sustaining Members be amended to read as follows:

Any person who is a citizen of Canada may, on application, and on the payment of an annual membership fee of \$25.00, become a sustaining member. Such members shall receive Institute publications and annual reports and may attend membership meetings as observers only. \$20.00 of each membership shall be placed in a scholarship trust fund to be established for the purpose of awarding annually if possible, a scholarship or scholarships to a Metis student or students who have demonstrated need and who are accepted in a university course at any level.

That Part 1, Membership, Section E-Group Membership, Sub-section 1 be amended to read as follows:

1. Any Metis organization which is incorporated in the Province of Saskatchewan and on the active register of the Provincial Secretary, may apply for membership and become a member on payment of a membership fee of \$10.00. Such organizations may appoint two delegates to attend the annual general meeting or other general membership meetings as observers only.

That Part 2, Affiliation be amended to read as follows:

The Institute shall be formally a part of the M.N.-S Network. In addition, the Management Board of the Institute shall be ratified by the M.N.-S Board as provided hereinafter. However, the Institute shall operate as a separate entity within the parent organization and shall maintain separate offices, administration, programs and services.

That Part 3, Objectives, Sections A, D, F, G, H, I be amended to read as follows:

- A. to develop unique Metis education programs and resources for use in both Metis and non-Metis education programs;
- D. to promote the unique educational needs of Metis youth by implementing special programs such as the Saskatchewan Urban Native Teacher Education Program and by encouraging and assisting Metis students to pursue a number of careers and professional opportunities;
- F. to promote and assist in the planning of community education programs to be delivered to local Metis communities;
- G. to provide special programs of a remedial nature to assist Metis students to upgrade their basic life and job skills;
- H. to provide special training programs for the staff of Metis organizations and for private Metis entrepreneurs;
- I. to develop and offer courses to strengthen Metis cultural awareness dealing with both the historical and current cultural situation of Metis people;

That Part 4, Management Board be amended to read as follows:

1. Management Board shall have representation from the (12) Regions of the Organization, who shall be ratified by the Board of Directors of the Metis Nation-Saskatchewan.

2. The Provincial Metis Council who is assigned the Education portfolio shall automatically sit as the Chairperson of the Management Board.

3. All persons selected to the Management Board will be for a period of two years. Prior to the expiration of the terms of appointment, the Board shall solicit nominations from those entitled to nominate and the names of the persons so appointed by Board shall be announced at the annual general meeting of the membership.

4. A member who is an employee/staff person/management of an affiliated organization of the M.N.-S shall not be permitted to sit on the Management Board of the Institute.

5. A member of the Management Board may be removed from office by the Board of Directors of the Metis Nation-Saskatchewan for just cause or for conduct unbecoming a Board member. Absence from three consecutive meetings by a Board Member shall be deemed to be just cause for removal from office.

6. In the event of there being a vacancy in the Management Board created by the death or resignation of a member, a member becoming mentally incompetent or being removed pursuant to sub-paragraph 5 herein, the Board of Directors of the Nation may fill such vacancy within or without of its own membership or the membership of the Nation, subject to consultation and upon the recommendation of the Management Board.

7. The Management Board shall be responsible for the development of Institute policies and programs, for the development and approval of programs, and for the general administration of the Institute.

8. Final authority on all matters of Institute policies and programs shall rest with the membership and shall be exercised through the annual general assembly or through special membership meetings called for this purpose.

9. The Metis Nation-Saskatchewan shall be responsible to monitor the activities of the Institute to ensure that policies and programs are being implemented by the Institute in accordance with the directions of the membership. Where it finds that the Institute is not carrying out its mandate in accordance with the wishes of the membership, the Metis Nation-Saskatchewan may give such directions to the Institute's Management Board, as it deems advisable, provided that such directions do not require the Management Board to take actions which would be in violation of any legal contractual obligation it has undertaken.

10. Board members may be reimbursed for expenses incurred or travel and sustenance while attending Board meetings, annual meetings, general membership meetings or Institute workshops or conferences.

11. Board members, in addition to their expenses, be eligible for an honorarium for attendance at meetings or other approved Dumont functions.

12. Board members may not enter into contracts with the Institute or benefit from any contracts awarded by the Institute.

That Part VII Committees, be amended to remove the subsection, Teacher Education Review Committee.

That Part VIII Committees, Section B Committee Meetings subsection 2 Meetings of the SUNTEP Committee be removed.

That Part VIII, Section C, Membership Meetings, Subsection 1 be amended to read as follows:

1. The annual general meeting of the membership may be held in conjunction with the annual general assembly of the Metis Nation-Saskatchewan or at any other time, date or place as may be determined by the Management Board.

That Part X Voting, Subsection C be amended to read as follows”

C. Quorums for meetings of the Management Board shall be one half of the members plus one.

Associate Minister
of Education,
Training and
Employment



SASKATCHEWAN

Legislative Building
Regina, Saskatchewan S4S 0B3

February 16, 1995

Mr. Philip Chartier, Chairperson
Gabriel Dumont Institute
Board of Governors
505-23rd Street East
Saskatoon, Saskatchewan
S7K 4K7

Dear Mr. Chartier:

Please find attached a signed copy of the Memorandum of Understanding between Gabriel Dumont Institute Management Board and Saskatchewan Education, Training and Employment.

Sincerely,

A handwritten signature in cursive script, appearing to read "K. Goulet".

Keith N. Goulet
Associate Minister of Education,
Training and Employment

Attachment(s)

**MEMORANDUM OF UNDERSTANDING
BETWEEN
GABRIEL DUMONT INSTITUTE MANAGEMENT BOARD (GDI)
and
SASKATCHEWAN EDUCATION, TRAINING AND EMPLOYMENT (SETE)**

PREAMBLE

An Operational Review focusing on program effectiveness and management procedures of GDI was agreed to by both the Minister and the GDI Management Board in June, 1994. The accounting firm of Ernst & Young was hired to undertake the analysis for the Review. The objectives of the Review are to assist GDI in becoming a stronger institution and to support GDI in carrying out its goals as directed by the Métis of Saskatchewan.

In September, 1994, when it became evident that GDI was experiencing financial difficulty, the Operational Review was extended, by mutual consent, to include the development of a business and organization restructuring and debt reduction plan for GDI and its subsidiaries.

This agreement will significantly strengthen GDI as a Métis controlled educational institution and set the organization in a position to continue to improve the quality of educational services in a cost-effective manner.

The government and GDI agree to the following terms:

TERMS OF REFERENCE

DEBT RELIEF

Saskatchewan Education, Training and Employment (SETE) would provide Gabriel Dumont Institute (GDI) with an interest free loan to a maximum of \$650,000 for Community Training Residence (CTR) and educational purposes, conditional on maintaining an organizational structure and accountability framework agreed to by GDI and SETE as detailed in the terms and conditions of the loan agreement.

The loan would be payable in instalments based on progress in the following areas with the full amount to be made available when all terms and conditions are met. The loan would be repayable without interest over a ten year period through deductions from the annual operating grant to GDI.

BOARD RESTRUCTURING

GDI will restructure the Board to a maximum of seven members. Only one member of the Board may be an elected Métis Nation of Saskatchewan (MNS) official. All Board members must be Métis.

Board member appointment is to be based on knowledge, expertise, and commitment to the mandate and values of the organization.

GDI will establish a standing Nomination Committee comprised of three members - a representative of the Board, a mutually agreed upon third party, and a representative of SETE. The committee would be responsible for proposing the slate of new directors that would then be ratified through the process required under the terms of the GDI by-laws.

ORGANIZATIONAL RESTRUCTURING

GDI will reorganize the Board and Corporate Structure so that GDI is the parent or umbrella organization with one Board of Directors for GDI and its subsidiaries, DTI and GDC/SUNTEP.

GDI agrees to the appointment of an Executive Director and a Financial Manager as soon as possible. Key criteria used to screen qualified applicants will be based upon the recommendations of Ernst and Young.

RENEGOTIATION OF SUNTEP CONTRACTS

GDI and SETE agree to renegotiate the tripartite agreements respecting SUNTEP with the universities of Regina and Saskatchewan. The negotiations should result in a more consistent and cost-effective approach and include collapsing the tuition and administrative grants into one. The agreements should facilitate the rollover of SUNTEP into Gabriel Dumont College.

OPERATING GRANT

GDI agrees to operate with a balanced budget annually based on prioritized objectives.

ACCOUNTABILITY

GDI agrees to implement an accountability framework as outlined by Ernst & Young in the Operational Review Final Report.

LEGAL RIGHTS AND OBLIGATIONS

SETE and GDI acknowledge that this Memorandum indicates their current intentions. It does not create legally binding rights or obligations. SETE and GDI shall determine any binding rights and obligations solely by formal written contracts.

Date: JAN. 18/95

FEB. 15/95

Philip Chartier

Philip Chartier, Chairperson
Gabriel Dumont Institute
Management Board

Keith N. Goulet

Honourable Keith N. Goulet
Associate Minister
Saskatchewan Education,
Training and Employment

MEMORANDUM OF UNDERSTANDING

Between:

The Minister of Education, Training and Employment
(the Minister)

and

The Gabriel Dumont Institute of Native Studies and Applied
Research, Inc. (GDI)

A. INTRODUCTION

This memorandum records the current intentions of the parties and the circumstances under which the Minister decided to consider making conditional grants to GDI instead of a loan.

The Department of Education, Training and Employment (the Department) through its Associate Minister and GDI signed a Memorandum of Understanding on February 15, 1995, which referred to their intentions to enter into a \$650,000 interest free loan agreement.

The Department subsequently determined that it had no subvote to allow it to loan money to an educational institution, but that it did have a grant subvote and funds therein to cover a \$650,000.00 conditional grant to GDI in the province's fiscal year 1994/95.

The Minister accordingly decided to consider making grants to GDI of up to \$650,000.00, (the "conditional grants") repayable only in the event that it did not comply with the terms and conditions prescribed by the Minister respecting GDI governance and accountability.

It was always the intention of the Minister and GDI to enter a loan agreement.

B. UNDERSTANDING OF THE PARTIES

It is accordingly understood by the Minister and GDI that should the Minister make the conditional grants to GDI, then in each of the province's fiscal years after 1994\95, annual grants that would otherwise be made by the Minister to GDI in such fiscal years should be reduced by \$65,000.00 or the amounts of such annual grants, whichever is the lesser, until all such reductions total the amounts of the conditional grants made.

C. EFFECT OF THIS MEMORANDUM

The Minister and GDI acknowledge that this memorandum of understanding is not legally binding on the Department, the Minister, GDI or their successors or assigns.

This memorandum is not to be construed as creating in GDI any obligation to repay any portion of the \$650,000.00 conditional grants that may be advanced and any obligations to repay such conditional grants are to be determined by reference to the terms and conditions prescribed by the Minister for the conditional grants.

D. SIGNATURES

The Minister and GDI accordingly sign this memorandum of understanding this 20 day of March 1995.

Witness

K. L. Soudik

Minister of Education

[Signature]

Witness

[Signature]

GDI

Schedule "A"
TERMS AND CONDITIONS OF GRANTS

A. Introduction

The Lieutenant Governor in Council has passed an order-in-council authorizing the Minister of Education, Training and Employment ("the Minister")

(1) to make a conditional grant (the "first grant") to Gabriel Dumont Institute of Native Studies and Applied Research Inc. (GDI) in an amount not exceeding to \$50,000.00 and

(2) to make a second conditional grant (the "second grant") to GDI, which when added to the first grant is not to exceed \$650,000.00.

B. Terms and Conditionals of Grants

1. The Minister prescribes the following terms and conditions for the second grant.

2. Before the second grant is paid, GDI shall acknowledge in writing that the terms and conditions herein are acceptable to GDI and furnish the Minister with an opinion in writing of a member in good standing of the Law Society of Saskatchewan that the individual or individuals signing such acknowledgement on behalf of GDI had the legal authority to bind GDI to the terms and conditions herein.

3. GDI shall between March 31, 1995 and March 31, 2005 operate with annual balanced budgets acceptable to the Minister for each of its fiscal years.

4. GDI shall between July 1, 1995 and March 31, 2005 appoint and retain at all times an executive manager and a financial manager according to criteria recommended by Ernst & Young in Attachment I to these terms and conditions.,

5. GDI shall between September 1, 1995 and March 31, 2005, implement and maintain at all times a management framework as outlined by Ernst & Young in the Operational Review Report in Attachment II to these terms and conditions.

6. GDI shall within three months of the end of each fiscal year between March 31, 1995 and March 31, 2005 furnish to the Minister a copy of GDI's annual audited financial statements and management letters.

7. GDI shall between September 30, 1995 and March 31, 2005, pass and maintain at all times bylaws that allow for no more than seven directors of GDI.

8. GDI shall use the first and the second grants solely to pay

- (a) the administration costs of GDI and its affiliates Dumont Technical Institute Inc. and Gabriel Dumont College Inc.
- (b) the operational costs of its Community Training Residence in Saskatoon;
- (c) outstanding amounts owed to the Saskatchewan Institute of Applied Science and Technology, as at the date the Minister prescribes these terms and conditions.
- (d) such other outstanding debts incurred
 - (i) by GDI for the purposes outlined in subclauses 8(a) or (b),
 - (ii) as at the date the Minister prescribes these terms and conditions.

9. GDI shall before June 1, 1995 appoint and maintain to March 31, 2005, a member to a three member committee made up of the GDI appointee, one member appointed by the Minister and a third member appointed jointly by the first two (the "nominating committee"). ✓

10. GDI shall on or before September 30, 1995 and at all times thereafter to March 31, 2005, elect and maintain on its board of directors

- (a) all and only such individuals approved by the nominating committee from slates which shall not exceed seven in number,
- (b) individuals who are all one and the same directors and the only directors of the Dumont Technical Institute Inc. and of the Gabriel Dumont College Inc. and ✓
- (c) not more than one individual, at any one time, who is an elected official of the Metis Society of Saskatchewan or its successor.

11. GDI shall furnish to the Minister such evidence from time to time as the Minister may reasonably require to establish that GDI has complied with and continues to comply with all of these terms and conditions.

C. Default of Term or Condition of a Grant

1. Should GDI default under any of the above terms and conditions for either grant, then upon demand by the Minister in writing, GDI shall forthwith repay to the Minister all of the funds paid to GDI pursuant to the first and second grants.

Adopted: September 20, 1980

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES & APPLIED RESEARCH

CONSTITUTION

I. NAME

The Gabriel Dumont Institute of Native Studies and Applied Research, Inc., hereinafter known as the "Institute".

II. PREAMBLE

The Metis people are the descendants of the original Indian inhabitants who have lived on this continent for thousands of years and of the early traders, explorers, and adventurers from Europe. They had a role in the development of the Northwest of Canada which was different from that of the Indian inhabitants and from that of their European fathers. They adopted cultural characteristics from both of their cultures and adapted these to their role in the Northwest. In their role they also developed new ideas, values, and ways of life over a period of several centuries. These were combined to form a new and distinct culture - the Metis culture.

The culture of a people is their way of life. The culture is the people and the people find their roots, their identification, and their self-realization in their culture.

During the past hundred years, the Metis culture has been in decline. There is now a realization by our people that our social and economic development is linked to the renewal of our culture. The Institute is one of the ways in which we seek to achieve this cultural renewal and development. There are two questions often asked by the public at large. These are:

- What do you want anyway?
- Why don't you integrate into our culture?

We believe the answers were most clearly stated by Chief Dan George in a speech he gave to the Indian and Eskimo Association of Canada back in the mid-1960's, which he called "Between Two Worlds". In regard to the first question, he had the following response:

"I know what you must be saying...tell us what do you want. What do we want? We want first of all to be respected and to feel we are a people of worth. We want equal opportunity to succeed in life, but we cannot succeed on your terms. We cannot raise ourselves on your norms..."

In regard to the second question, he responded as follows:

"...and now you hold out your hand and you beckon to me to come over ... come and integrate you say. But how can I come? I am naked and ashamed. How can I come in dignity?

I have no presents. I have no gifts. What is there in my culture that you value ... my poor treasure you can only scorn. Am I to come then as a beggar and receive all from your omnipotent hand? Somehow I must wait. I must delay. I must find myself. I must find my treasure...

Then can I walk across the street and I will hold my head high for I will meet you as an equal. I will not scorn you for your demeaning gifts and you will not receive me in pity. Pity I can do without ... my manhood I cannot do without.

And this is what the Institute is about: helping the Native people to find themselves so that they can walk with pride and dignity among their non-native brothers.

III. DEFINITIONS:

- (A) The Institute - Gabriel Dumont Institute of Native Studies and Applied Research.

- (C) The Board shall deal with general policy matters or emergency matters which arise between annual general meetings of the membership and which necessitate action. Such actions by the Board must be approved by a majority vote of the members present and voting at the next annual membership meeting.
- (D) The Board shall specifically be responsible for the development of the operational policies and procedures of the Institute in accordance with provisions in the Bylaws.
- (E) The Board shall be responsible to interpret the Constitution, the Bylaws, and any resolutions referred by the general membership.
- (F) The Board shall establish such committees, panels of inquiry, study commissions, or other bodies it determines are desirable in accordance with the provisions of this Constitution and the Bylaws.
- (G) Board members and officers may be replaced in accordance with the provisions set out in these Bylaws.
- (H) A person appointed to serve as a member of the Board shall be eligible for reappointment to the Board upon expiration of his/her term subject to the provisions contained within the Bylaws.
- (I) The Board shall annually elect officers as provided for in the Bylaws. Their duties and responsibilities will be as outlined in the Bylaws.

VIII. APPEALS AND ADJUDICATION

The Management Board may establish such procedures and committees as may be necessary and advisable, in the opinion of the Management Board, as may be necessary from time to time to deal with appeals and grievances.

IX. COMMUNITY LIAISON AND PROGRAMMING

- (A) For purposes of working with communities, the Institute shall liaise directly with the local and/or area education committees.
- (B) Where such committees do not exist, the role of the Institute shall be to encourage local and/or area boards to establish and resource their own education committees, and to support them in identifying, planning, and implementing their own community-based programs.
- (C) The Institute will support locals through the field-workers, by doing research or program evaluation on request, and by the provision of appropriate curriculum materials.
- (D) The Institute may carry out training programs to ensure that there are Native instructors available to instruct such programs throughout the Province.
- (E) The Institute may work in conjunction with locals and/or area boards, the Department of Continuing Education, the Department of Northern Saskatchewan, and the Manpower Centres, in the development and funding of community or area-based trades training and educational upgrading courses which meet provincial standards and which provide certification recognized in a given trade area.

X. NATIVE EDUCATION PROGRAMMING

- (A) The Institute may, in co-operation with either of the provincial universities, develop an approved Native Studies program.
- (B) For the purpose of implementing this program and to ensure Native input and control, the

Adopted: September 20, 1980

Amendment of Bylaw I: IV: V: VI: VII: VIII: X and XI ratified at the Gabriel Dumont Institute Annual Assembly February 4, 1984.

Amendment of Bylaw IV, sub-section b) ratified at the Gabriel Dumont Institute Annual Assembly January 29, 1988.

Amendment of Bylaw IV, sub-section 1b) ratified at the Gabriel Dumont Institute Annual Assembly January 27, 1990

GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES & APPLIED RESEARCH

BYLAWS

1. **MEMBERSHIP.**

The membership of the Institute shall consist of the following:

(A) **Voting Members**

All locals of the Metis Society of Saskatchewan shall be entitled to appoint from among their membership, delegates who upon appointment by their respective locals shall become voting members of the Institute. Each local of the Metis Society of Saskatchewan shall be entitled to appoint delegates calculated upon its registered membership according to the following formula:

4 delegates to represent the first one hundred or portion thereof of its registered membership; and 3 delegates to represent each additional one hundred or portion thereof of its registered membership; 1 delegate per 50 students not to exceed 6 delegates.

Such delegates shall be entitled to vote at all general meetings and attend other meetings of the Institute during the tenure of their appointment.

(B) **General Membership**

All persons who are members of the Metis Society of Saskatchewan shall automatically become members of the Institute. This includes any person who is Metis and who is a resident of Saskatchewan. Such members shall be entitled to receive the regular news publication of the Institute, its annual reports upon request, use of the library facilities of the Institute and to attend membership meetings of the Institute.

(C) **Associate Members**

Any non-Native person who is 16 years of age or over may become an Associate Member of Dumont on the payment of an annual membership fee of \$5.00. This shall entitle the member to receive the regular news publication of the Institute, its annual reports, use of the library resource centre, and to attend membership meetings as observers only.

(D) **Sustaining Members**

Any person who is a citizen of Canada may, on application, and on the payment of an annual membership fee of \$25.00, become a sustaining member. Such members shall receive Institute publications and annual reports and may attend membership meetings as observers only. \$20.00 of each membership shall be placed in a scholarship trust fund to be established for the purpose of awarding annually if possible, a scholarship or scholarships to a Native student or students who have demonstrated need and who are accepted in a university course of study at any level.

IV. THE MANAGEMENT BOARD

The Management Board of the Institute shall consist of 24 members, who shall be ratified by the Board of Directors of the Metis Society of Saskatchewan subject to the following provisions:

1. a) The Board of Directors of the Metis Society of Saskatchewan shall be entitled to elect from amongst its own Board Membership four members to the Management Board of the Institute.
 - b) Twelve members who shall be elected in consultation with and upon the recommendation of the twelve areas of the Metis Society of Saskatchewan, provided that each of the twelve areas shall be entitled to nominate from amongst their own membership one person for appointment to the Management Board of the Institute; further, no Area Directors other than the four (4) already appointed by the MSS be allowed to sit on the Dumont Board and that each Area elect their representatives at Area Meetings:
 - c) Two women members who shall be elected in consultation with and upon the recommendation of the Aboriginal Women's Council of Saskatchewan.
 - d) Two student members who shall be elected by the students who are currently enrolled as students of the Gabriel Dumont Institute of Native Studies and Applied Research.
 - e) Four members, one of whom is nominated by the University of Regina, one of whom is nominated by the University of Saskatchewan, one of whom is nominated by the Government of Canada, and one of whom is nominated by the Government of Saskatchewan.
2. Provided that if any of the groups, organizations or bodies fails or refuses to nominate a person for appointment to the Management Board of the Institute within a reasonable period of time, the Board of Directors of the Metis Society of Saskatchewan may appoint such persons or persons as it may deem advisable from within or without its own membership, in consultation with and upon the recommendation of the Management Board of the Institute to the vacancy/vacancies created by the failure or refusal to act of the Group, organization or body entitled to nominate person or persons to the Management Board of the Institute.
 3. All members elected or appointed to the Management Board shall be for a period of two years. Prior to the expiration of the terms of appointment, the Board shall solicit nominations from those entitled to nominate and the names of the persons so appointed by the Board shall be announced at the annual general meeting of the membership.
 4. The Board of Directors of the Society reserve the right to refuse for appointment any person or persons nominated by the Aboriginal Women's Council of Saskatchewan, the Universities of Regina and Saskatchewan, and the Federal and Provincial Governments. In the event that the Society refuses to ratify the person or persons nominated by any of the above-named persons, groups, organizations or bodies, they shall be informed of the decision of the Board of Directors. Upon being informed of the decision of the Board of Directors, the persons, groups, organizations or bodies so affected by the decision shall have a reasonable period of time within which it may make further nominations. In the event that such persons, groups, organizations or bodies fail or refuse to make further nominations, the vacancies created may be filled by the Board of Directors in accordance with the provision of subparagraph 2 herein.
 5. A member of the Management Board may be removed from office by the Board of Directors of the Metis Society for just cause or for conduct unbecoming a Board member. Absence from three consecutive meetings by a Board member shall be deemed to be just cause for removal from office.
 6. In the event of there being a vacancy in the Management Board created by the death or resignation of a member, a member becoming mentally incompetent or being removed

B. The officers appointed pursuant to paragraph A herein shall hold office for a term of two years and shall be eligible for re-appointment following the expiration of their original term of appointment. In the event that an officer is removed from office pursuant to the provisions of Paragraph IV (5) herein or cannot continue to serve due to illness, death or mental incompetency, the Management Board may appoint from amongst its own membership a person to fill such vacancy. Such person so appointed to fill the vacancy shall be appointed for the unexpired term of the office so vacated.

VI PERSONNEL:

A. The Board shall employ a Chief Executive Officer known as the Executive Director of the Institute. He shall serve as the Chief Executive of the Board.

His responsibilities will include the preparation of Board agendas in consultation with the Chairperson, to see that an accurate record is kept of all Board decisions, and to ensure that Board decisions are implemented.

B. The Institute may employ such other staff as are necessary to conduct the programs and services of the Institute.

C. The Board shall approve a personnel policy manual which specifies working conditions, which provides job descriptions and qualifications, and which sets out salary scales. The Board will ensure that such policy manual is reviewed and updated annually.

VII COMMITTEES

A. The Management Board shall establish the following permanent committees:

1. Executive Committee

The Executive Committee which shall be responsible for the conduct of the business between regular meetings of the Board. All executive decisions shall be subject to approval and ratification by the Board. It shall specifically be responsible to develop and recommend for Board approval appropriate administrative policies for the Institute.

2. Teacher Education Review Committee

A Teacher Education Review Committee whose membership will be as set out in the contractual funding agreement with the province. It shall be responsible for the general supervision and administration, policy and program development for the program implementation of the Saskatchewan Urban Native teachers Education Program. It may also be responsible for any related programs.

3. Ad Hoc Committees

The Management Board of the Institute may establish such other committees of the Management Board as the Board may deem advisable from time to time.

VIII MEETINGS

The meetings of membership, Board and committees of the Institute shall be held as follows:

A. Board Meetings

1. The Management Board shall meet regularly every second month for as long as necessary to conduct the business of the Institute. There shall be a minimum of six regular meetings annually. The Board, in addition, may hold such special meetings as may be required.

of three signing officers in accordance with the administrative policies of the Institute. Two of these must be the Treasurer and Chairperson of the Management Board.

B. The Institute shall at each annual meeting appoint auditors to do an audit of the Institute's books and accounts.

C. The Treasurer shall present a certified and audited financial statement to the membership on the past year's operation, at each annual meeting.

XII

AMENDMENTS

A. The Bylaws of the Institute may be amended at any general membership meeting provided that notice of such amendments and the proposed written amendments are circulated at least 30 days in advance of the meeting. Such amendments shall require a majority approval of those members present and voting.