

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

# **1994 ANNUAL REPORT**



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September 30, 1995

Metis Nation of Saskatchewan Citizens:

It brings me great pleasure to present on behalf of the Gabriel Dumont Institute Board of Management the following report. I have been very busy with my duties as GDI chairperson since my appointment March 1995.

My duties have fallen into two categories:

- 1). Maintenance of Educational/Cultural Services. Our first priority has always been students. We have worked to ensure that financial hardships due to funding shortages have not affected enrollment or student services. In fact we have increased our Dumont Technical Institute enrollment and are involved in new curriculum projects.
- 2). Compliance to the \$650,000 conditional grant (attached). It is essential that we comply to all requirements of the grant in order to operate. Any deviations will result in immediate repayment of the entire amount. This grant was essential to continuing operations and offering services.

Both of the above have been coordinated with the goal of Metis self-determination in mind. To this end, I have prepared a Metis Education and Training Act for ratification by our membership. It is my goal as well to have Gabriel Dumont Institute brought under the proposed changes to the Metis Nation of Saskatchewan Constitution in the next two years. I will work closely with Saskatchewan Education in this regard.

We have a good working relationship with Pathways and other MNS affiliates. This relationship is essential to our functioning as a government. I will continue working towards our self-government goals in the area of education on behalf of our membership with the same pride and enthusiasm as in the past six months. I look forward to the challenges which lie ahead.

Sincerely,

Lorna Docken, Chairperson  
Gabriel Dumont Institute





# GABRIEL DUMONT INSTITUTE

## OF NATIVE STUDIES AND APPLIED RESEARCH

### EXECUTIVE DIRECTOR'S REPORT

I am pleased to present the 1994 Annual Report to the Board of Governors and membership of the Gabriel Dumont Institute.

1994 presented many challenges to the Institute and Metis education in general. However, responding to these challenges caused the Institute to reflect upon its mission and mandate as defined by the Metis Nation of Saskatchewan. This proved to be a positive experience for the Institute because it caused the Institute to re-evaluate how it could best serve the Metis community and assist in achieving social equality and self determination for the Metis.

In Saskatchewan the education system is currently undergoing dramatic changes and the educational climate is altering due to financial constraints. This means that the Status Quo is no longer appropriate and that the Institute must be creative and flexible in order to meet the needs of the community while responding to the new fiscal order. While the Institute recognizes the need to maintain existing programming, it also realizes the necessity for providing more educational options to Metis people and the challenge that this provides. To achieve this end the Institute has signed an affiliation agreement with the University of Saskatchewan which established the Gabriel Dumont College. The Gabriel Dumont College is the only Metis College in the world and once it is fully operational it will allow Metis people to access University programming throughout the province. It will also allow the Metis access to a wider variety of occupations such as nursing, medicine, dentistry or engineering. As well as the initiative of establishing Gabriel Dumont College, the Institute is excited to report that the Dumont Technical Institute is now fully operational and is utilizing its federation agreement with SIAST to deliver a wide variety of culturally sensitive programming to the Metis community.

The Institute is proud of the leadership role that it has played in Native education both provincially and nationally. With the continued support of the Metis community whom we serve, we will continue to move forward and assist in the transformation towards self-determination and equitability.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Robert J. Devrome', written in a cursive style.

Robert J. Devrome  
A/Executive Director





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Sincerely,

A handwritten signature in dark ink, appearing to read 'R. Devrome', written over a light blue horizontal line.

Robert J. Devrome  
A/Executive Director

**Board of Governors Representatives (April 1993 - April 1994)**

David Atkinson, University of Saskatchewan  
 John Biss, Saskatchewan Education  
 Guy Bouvier, Western Region I  
 Philip Chartier, Metis Society of Saskatchewan  
 Harry Daniels, Metis Society of Saskatchewan  
 Wilbert Desjarlais, Eastern Region III  
 Lorna Docken, Western Region I  
 Robert Doucette, Western Region IIA  
 Brian Harrington, Gabriel Dumont Student Council  
 May Henderson, Provincial Metis Women  
 Randy Isbister, Western Region II  
 Ralph Kennedy, Western Region IA  
 Dennis Langan, Eastern Region IIA  
 Charlie LaRonde, Eastern Region II  
 Darryl LaRose, Metis Society of Saskatchewan  
 Winnie Malbeuf, Eastern Region III  
 Dale McAuley, Eastern Region I  
 Robert Mereredi, Northern Region I  
 Nancy Morin, Provincial Metis Women  
 Ed Pelletier, Western Region III  
 Edwin Pelletier, Metis Society of Saskatchewan  
 Charlie Seright, Northern Region II  
 Dennis Shatilla, Northern Region II  
 Brian Favel, Northern Region III  
 Michael Tymchak, University of Regina  
 Gilbert Will, Gabriel Dumont Student Council

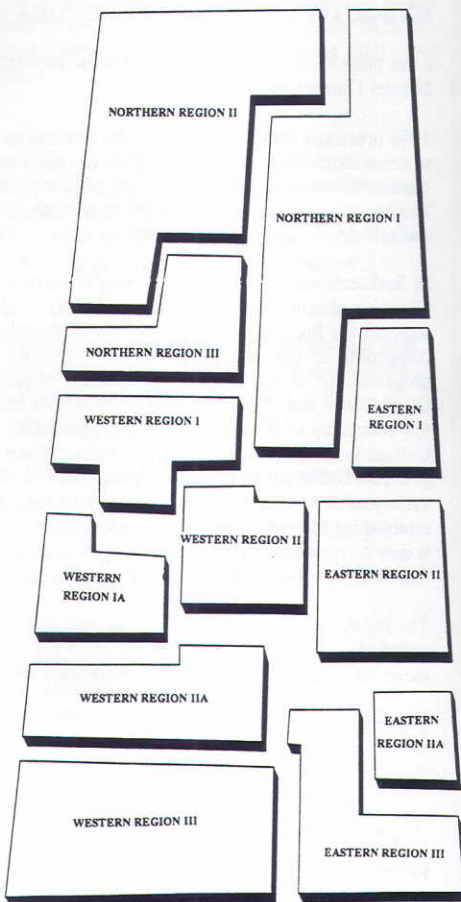
**Past Executive Committee**

Philip Chartier, Chairperson  
 Ralph Kennedy, Vice-Chairperson  
 Guy Bouvier, Secretary  
 May Henderson, Treasurer

**Executive Committee at Year End**

Philip Chartier, Chairperson  
 Darryl LaRose, Vice-Chairperson  
 Lorna Docken, Secretary  
 Dennis Langan, Treasurer

**Area Representation of the Gabriel Dumont Institute Board of Governors 1994**



## 1994 ANNUAL REPORT

### GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH

The mandate of the Institute is to design, develop and deliver specific educational and cultural programs and services. The Institute is also responsible for promoting the renewal and development of Metis culture. This is accomplished through appropriate research activities, material development and the collection and distribution of these materials by the Institute. This is the direction articulated by the Metis of Saskatchewan since 1979 through the annual conferences and assemblies of the Institute.

While the Gabriel Dumont Institute focuses on providing culturally sensitive programming that will enable Aboriginal people access to opportunities enjoyed by citizens in the mainstream, it also attempts to address a number of other social inequities. For example, of the students in Gabriel Dumont Institute programs, the vast majority are female. The Institute attempts to employ Aboriginal faculty or access Aboriginal sessional instructors whenever possible.

1994 was a trying period in the history of the Institute with the Institute continuing to strive to do more with less. In 1994 inadequate funding continued to challenge the Institute to maintain the quality of its programming. However, at the same time it was also an exciting time for Metis education because the Institute undertook a number of initiatives, including the establishment of Gabriel Dumont College which is Affiliated with the University of Saskatchewan. Once fully operational, Gabriel Dumont College will allow a greater variety of educational opportunities for Metis students.

#### CORE SERVICES

In 1993 three sections within the Gabriel Dumont Institute were combined to form the Core Services Division. These areas include Curriculum Development, Research, and Library and Information Services. The Core Services Division is managed by a single Director based out of the Gabriel Dumont Institute Office in Prince Albert. Research and Curriculum Staff are located in the Regina and Saskatoon offices, and library staff work in both the Regina and Prince Albert Resource Centres.

#### Curriculum Development

The Curriculum Unit is once again active and will soon be starting work on a number of projects. We hope to begin work on the development of a CD ROM tentatively titled The Metis People of Canada: An Introduction. This multimedia project is funded by Heritage Canada and will be published by Arnold Publishing in Edmonton. The fundamental objectives of this project are to promote cross-cultural education and build bridges of understanding through awareness. Secondly, we will discuss the historical and contemporary contributions that Metis peoples have made in the development in Canada. We will also outline important biographical and historical information about significant Metis leaders and role models. Furthermore, we will discuss many aspects of Metis lifestyle culture and identity.



Our participation in this project allows us to pass our stories and history to other Canadians. Involvement in this project will give GDI researchers the knowledge and resources to further develop multimedia projects. The CD ROM will have a great impact in regular classrooms as we envision this to be an educational product. Beginning next year our research team will visit museums such as Glenbow in Calgary and Museum of Man and Nature in Winnipeg, searching for audio-visuals to make this project highly effective and interactive. We have received a great deal of support for this concept from museums, institutions, archives and Metis peoples. This project will promote pride within the Metis Nation and the final product will be marketed in 1997.

Several curriculum projects are now nearing completion. The Metis Veterans book is on it's final proof with L and M Publications in Regina. A Metis music tape is nearing completion. This Metis music project was funded by Heritage Canada in 1994. At the moment Right Track Studio based in Saskatoon is contracted to do the sound recording, research and mixing of the Metis tape which should be completed by December of 1995. This tape will be a welcome addition to our Metis Music book that we have published and sold to many schools in Canada. The Curriculum Unit is also finishing translation of our books The Flower Beadwork People and the Alfred Reading Series into Cree, Michif, and French. This translation project is funded by Saskatchewan Education Training and Employment. We look forward to a busy and successful year.

## Library Information Services

The Gabriel Dumont Institute Library comprises three collections located in Regina, Saskatoon, and Prince Albert. It serves the research needs of the Institute. In conjunction with the library systems of the two universities in Saskatchewan, the Library provides academic library services for the students enrolled in post-secondary GDI programs. The Gabriel Dumont Institute has a unique collection which focuses on Metis history and culture and on issues of concern in Metis and First Nations communities.

The Library is a member of the Multi-user University of Regina Library Information System (MURLIN) which provides a computerized library system. Plans to automate the Library fully have been underway for a number of years.

The Library is faced with major challenges:

- Reduction of staff, services, and library programs.
- Temporary suspension of a number of periodical subscriptions
- Curtailment of acquisitions
- Postponement of automation

In spite of these limitations, the libraries continue to provide extension services for the various GDI programs throughout the province. Library services ensured that GDI students were provided access to the GDI collection as well as those of the provinces two main Universities. All three GDI libraries provide students with direct computer access to all the major University catalogs, as well as the ability to electronically access articles from academic journals and communicate via the Internet.

## **Research and Development**

The Research and Development division of the Gabriel Dumont Institute continued to provide a major role to its membership and the Institute in 1993/94. Areas covered by the division are:

- research and policy analysis
- community needs surveying
- program proposals and implementation
- short and long term strategic planning
- liaison and advisory services

The Research and Development staff in all locations travelled throughout the province to provide services for the Metis people of Saskatchewan.

### **Research and Policy Analysis**

In 1993 - 1994 the Research and Development division was involved in a number of research projects concerning a variety of issues. These projects included the following:

- Metis Heritage Survey;
- Cross-Cultural Education for Trainers;
- Board Development Workshops;
- Developed a Metis Co-operative Education Strategy;
- Evaluation of Metis Housing Administration Program;
- Evaluation of the 1993 GDI Conference;
- Developed an Employment Equity Plan;
- Prince Albert Health Needs Assessment;
- Prepared Statistical Report on Metis People's Educational Conditions in Saskatchewan;
- Developed a Five Year Strategic Plan for GDI;
- Developed a Position Paper of The Constitutional Right of the Metis to have Financial Access to a Post-secondary Education;
- Developed a Discussion Paper on Vision and Direction for the Education and Training of the Metis People in Saskatchewan;
- Developed a Research and Development Unit Proposal for MNS;
- Updated the Program Coordinators Reference Manual;
- Developed a Metis Senate Proposal for MNS;
- Developed a Metis Family Literacy and Youth Education Strategy;
- Assisted in Metis Self-Government Strategic Planning.

### **Program Development and Implementation**

The Gabriel Dumont Institute provides various educational programs in rural and urban settings throughout the province. Research and Development played a major role in the evolution of these

training initiatives. Training programs that Research and Development secured funding for in 1993-1994 included:

- Metis Housing Administration Training Program;
- Batoche Heavy Equipment Training Program;
- Wild Rice Training Program;
- Business Administration Certificate, Meadow Lake; and
- Entrepreneurial Training, Togo.

Other proposals completed and submitted to funding agencies were:

- Social Work, Prince Albert;
- Human Justice, Prince Albert;
- Social Work, Saskatoon;
- Metis Studies, Cumberland House;
- Casino Management;
- Early Childhood Development, Pinehouse;
- Employment Counselling, Yorkton;
- Head Start Program.

### **Future Directions**

The following are the Institute's priority areas for the future:

- to establish a Metis University;
- obtain funding to pilot a School To Work Transition Program for Metis Youth In Saskatchewan;
- secure funding through the Government of Canada's Aboriginal Strategic Initiatives to develop a comprehensive plan for Metis involvement in co-management for the La Loche area and for the delivery of an Integrated Resource Management Training Program in the community of LaLoche;
- ongoing negotiations with LAMBS regarding local community aspirations and needs.



# GABRIEL DUMONT INSTITUTE UNIVERSITY PROGRAMS

## I. SASKATCHEWAN URBAN NATIVE TEACHER EDUCATION PROGRAM (SUNTEP)

In April of 1994, forty-three (43) Metis and First Nations students graduated from the Saskatchewan Urban Native Teacher Education Program with a Bachelor of Education degree. This large number of graduates, combined with the one hundred and ninety-three (193) additional students who were enrolled in the program for the 1994 academic year, allowed SUNTEP to continue to effectively educate a high number of Aboriginal students. In all, two hundred and thirty-six (236) students were enrolled in SUNTEP in 1994.

SUNTEP	Year 1	Year 2	Year 3	Year 4	Grads	Total
Regina	13	11	8	8	8	48
Saskatoon	20	13	15	10	14	72
Prince Albert	31	25	14	25	21	116
Total	64	49	37	43	43	236

Of the two hundred and thirty-six (236) students who attended SUNTEP in 1994, all were Aboriginal, 168 were women, and two (2) were disabled. (Both students with disabilities attended SUNTEP Prince Albert.)

As SUNTEP enters its fifteenth year, the uniqueness and success of the program is reflected in the recently completed evaluation of the program. Despite the difficulties experienced in the past year, the program has provided an educational dimension and human resources to the Metis community which would not otherwise have been available. In reviewing the program and measuring success and failure, it should be established that the full impact of SUNTEP will only be achieved over a period of many years.

### SUNTEP Saskatoon:

In 1994, SUNTEP Saskatoon graduated fourteen (14) teachers all of whom have secured employment. This year's graduates included a Bate's Award winner, one student who completed their internship in New Zealand and another who will be teaching E.S.L. in Japan. SUNTEP and its graduates continue a commitment to excellence and innovation in education.

The staff and faculty have endeavoured to overcome the hurdles created by budget restraint. An educational framework has been developed over the years, with special emphasis given to pedagogical, cultural, linguistic and community aspects. The direction and durability of SUNTEP Saskatoon owes

much to the unique talents of current and past faculty and staff. Students and student leaders also deserve commendation for establishing a sense of pride and history based on individual and collective contributions to the development of SUNTEP and the Metis community. Above all, SUNTEP Saskatoon remains committed to an educational process based on praxis, critical analysis and community development.

1994 brought change to academic aspects of the program. Program changes introduced by the College of Education required new directions for SUNTEP. While the new program will benefit those who direct enter after two years of Arts and Science, it raises concerns in other areas.

This year also was the first year of Cree language programming. The course was well received, however, future courses will be offered on a twice weekly basis to increase language retention. The course is also being structured with a greater emphasis on a communicative style rather than a grammatical approach.

SUNTEP Saskatoon continues to lead the way in promoting the development of teacher education based on the integration of practice and theory. Professor Boulton has done an outstanding job of developing a protocol with both school systems which allows for the placement of our students. This model has resulted in the development of excellent teachers as reflected by the SUNTEP Review. SUNTEP Saskatoon continues to implement an integrated approach to the development of student communication skills. Dialogue and information exchange with on-campus and other institutions on writing process has supplemented our own initiatives.

SUNTEP continues to strive for the integration of Metis educational and cultural perspectives. Whenever possible Metis instructors have been retained. In the 1994 academic year, Nat.St. 110.6, Nat.St. 200.6, Cree 101.6 and EDInd 250.3 were taught by Metis or First Nations instructors. All other SUNTEP sections also include material relevant to Metis issues. SUNTEP Saskatoon continues to revise the Fine Arts 100.6 to reflect Metis perspectives. This has been difficult as budget restraints prohibits initiatives necessary for special projects and sessional people.

The academic aspects of SUNTEP Saskatoon are supplemented by an array of extra-curricular activities which add to student morale and spirit, and provide students with the hands-on experience for activities required in the workplace. These extra-curricular activities have included an inter-cultural trip to New Mexico and an archival research trip to the Hudson Bay Archives in Winnipeg. These excursions have also provided the basis for dialogue and exchange which have laid the foundation for subsequent student and faculty exchanges.

Individual student initiatives continue to enhance the profile of SUNTEP. Beginning with their initial placement, many students have committed their own personal time to schools through mentoring and assisting with after-school programs. Fiscal restraint has curtailed certain activities, however, students and staff have become innovative and some of the best curriculum has evolved due to pure necessity. Due to the overwhelming success of SUNTEP Saskatoon's drama presentation, "How The Loon Got Its Necklace" last year, this year saw the development of a major drama presentation in cooperation with the Saskatoon Symphony Orchestra.

The initial goals and objectives of SUNTEP have been met and much more. The full extent and measure of SUNTEP can readily be seen in the schools on any given day, however, it may be a decade before



the full worth is realized. How do you measure the sparkle in a child's eye reflecting the self-esteem and acknowledgement that "Little Badger and the Fire Spirit" is as valid as Jack in the Beanstalk? How do you measure dignity and pride regained?

One of the mainstays is SUNTEP's adherence to a supportive atmosphere. The management and personnel of the Gabriel Dumont Institute have accomplished much with scant resources under increasingly scrutinizing and critical eyes. As with any bureaucracy and institution, some stagnation will set in, however, we must revitalize not antagonize. The program is a strong basis to build on, however, to more fully realize our vision, we must attain greater flexibility and autonomy. Our responsibility as the educational arm of the Metis Nation is clear. We must continue to educate those who hold the reins of power that education either functions as an instrument of assimilation and conformity or it becomes "the practice of freedom, the means by which men and women deal critically and creatively with reality and discover how to participate in the transformation of their world". We must be free to choose our own path.

#### The 1994 Graduating Class of SUNTEP - Saskatoon

Barbara Bourassa	Shanne McCaffrey
David Delorme	Nancy Poudrier
Jim Durocher	Betty Powder
Dawne Doyscher	Lori Pritchard
Donna Heimbecher	Jason Seright
Selina Mackie	Tracy Smith
Monell Martell	Velma Tollefson

# of Student Applicants:	65
# of Students Accepted:	23
Graduation Rates:	75% - 80%

#### SUNTEP Prince Albert:

On May 27, 1994, SUNTEP - P.A. had its largest graduating class to date with twenty-two (22) students convocating with their B.Ed. degrees. It was a successful year for the Prince Albert SUNTEP centre and for the ninety-six (96) students enrolled in various levels of the program.

It was a year of both individual and collective accomplishments. Congratulations to those who won academic scholarships; for the U of S: Prisca Jennett, Yvonne Vizina, Mona Markwart, Gwen Neudorf, Sally Bohman. Rheada Maurice was a winner of the Northern Spirit Scholarship from the SaskPower Northern Enterprise Fund.

Special congratulations to Cheryl Arcand, whose internship earned her the Bates Award, and to Yvonne Vizina, winner of the \$27,000 Fossenden-Trott scholarship (only four of which are awarded annually in Canada).



It was a busy year, with many highlights. Here are just a few:

- In September the whole centre participated in a Cultural Camp at Kinasao. This gave students the opportunity to develop their knowledge of various cultural arts and to work and socialize in cross-year groups.
- In December, eight (8) students attended and presented at the World Indigenous People's Education Conference in Australia. They brought home some excellent resources, some gifts, and many stories.
- In January, SUNTEP students conducted cultural arts workshops at Birch Hills School. This was SUNTEP's contribution to a "Hand in Hand" project to promote cross-cultural understanding.
- In March, community members were invited to a multicultural pot-luck dinner and a viewing of "Barbecuearea" during Elimination of Racism Week.
- In May, SUNTEP students attended an Aboriginal Celebration Night at 25th Street Theatre in Saskatoon. Actors from SUNTEP Theatre performed two excerpts from Bob Rock's The Bell of Batoche.

It was an active year for SUNTEP Theatre. Wheel of Justice (1992) was published by Coteau Books in an anthology of plays for secondary students. The Legend of the Northern Lights was performed to over 2,000 students in the Prince Albert area, and Family Feudalism was presented throughout the year to appreciative audiences, before its final run at the Saskatoon Fringe Festival.

In the year to come, the Prince Albert SUNTEP centre will continue to build and grow through the work of SUNTEP Theatre, the development of an integrated Fine Arts program, the partnership with First Nations sponsors, and the need for more SUNTEP teachers at all levels of the school system, especially middle years and secondary. The 1994 SUNTEP Evaluation applauds the accomplishments of SUNTEP's staff, students and alumni, but there is much work yet to be done.

The 1994 graduating class of SUNTEP - Prince Albert:

Cheryl Arcand	Linda Bird	Wanda Charles
Lloyd Chief	Ruby Clarke	Gordon Dupre
Ron Fines	Annette Freeman	Patricia Herriot
Kevin Lavallee	Cindy Marriot	Ingrid McDougald
Mavis McKay	Sarah Morin	Jocelyne Nicolas
Alice Parenteau	Suzanne Quiring	Debra Reynaud
Brenda Seidler	Eva Sylvestre	Maria Whitefish

<b># of Student Applicants:</b>	<b>80</b>
<b># of Students Accepted:</b>	<b>29</b>
<b>Graduation Rates:</b>	<b>60% - 75%</b>

## SUNTEP Regina:

Last semester ended with a strong showing by Year 1 students, both academically and socially. The group participated in several Metis Dance demonstrations for Arts Education teachers and other external groups, plus a Christmas craft activity program with the Regina Plains Museum.

Plans for the new year are being worked on, the priority being practicum placements - year 1 and 2 and our winter outdoor experience February 27, 28, & March 1.

SUNTEP Regina has had preliminary discussions with the University of Regina, Faculty of Education regarding moving the program on Campus. SUNTEP has also had discussions with the Regina Public School Board regarding moving to a functioning elementary school. Both ideas offer interesting benefits which would allow SUNTEP Regina to improve its accessibility.

### The 1994 Graduating Class of SUNTEP - Regina

Catheline Bell	Rick Desjarlais
Angela Hassler	Lori Poitras
Valerie Poitras	Betty Riddel
Sheila Star	Lisa Wolfe

# of Student Applications:	25
# of Students Accepted:	17
Graduation Rate:	55% - 75%

SUNTEP has been successful, in part, because of:

- a high level of support and stability from its educational partners,
- a clearly articulated and evolving mission and mandate,
- a strong sense of ownership by the Metis and Non-Status Indian communities of the province,
- commitment and dedication of a caring staff,
- a level of financial support for students in need, and
- small class sized and an integrated learner-centred philosophy.

## II. NATIVE HUMAN JUSTICE PROGRAM (Prince Albert)

The Human Justice program is intended for those who are interested in working in human services such as corrections, probation, prevention, community development and counselling.

The program was two years in duration, during which time students took University of Regina classes toward a Certificate in Human Justice. The first thirteen (13) weeks is university preparatory, offering classes in upgrading, life skills and computer literacy.

The Human Justice program is accredited by the University of Regina. All students who successfully complete the program will graduate with a Certificate in Human Justice.

The students successfully completed their final semester in the Native Human Justice program. The program started with 26 students; two left due to personal reasons (Diane Janvier and Clint Hayden), one didn't complete the practicum (Darcy Gervais) who took an employment offer, and one is in the process of completing her practicum this semester (Tanya Aramenko). As of April 2, 1994, 21 students received their certificates in Human Justice from the Gabriel Dumont Institute, seventeen (17) will receive a certificate from the University of Regina to the School of Human Justice.

Graduates with a certificate from the Gabriel Dumont Institute:

Rebecca Belanger  
Angie Dorion  
Cindy Hansen  
Brian Herrington  
Darryl Kingfisher  
Leora Lafleur  
Deborah Laliberte  
Eileen McAllister  
Hannah Natomagan  
Susan Snell

Bert Chaboyer  
Patrick Dreaver  
Debbie Henry  
Paulette Hofkamp  
Effie Kusznir  
Alice Laliberte  
Michael LaRocque  
Noreen McBride  
Angela Poisson  
George Storms

**Graduation Rate:** 87%

### III. METIS MANAGEMENT PROGRAMS

The purpose of Gabriel Dumont Institute's University Business Administration Program is to provide Metis people with managerial and administrative educational opportunities which will enable us to increase our participation in the management of both Metis and Non-Metis organizations.

The Metis Management Studies Program was established in Regina in May, 1989, to provide an opportunity for Metis students to study in an off-campus university accredited management program. The Metis Management Studies Program has formed a partnership with the University of Regina allowing us to deliver the two-year, U of R Diploma in Administration. Academic and personal counselling, tutoring and group support are intended to create an atmosphere where Metis students feel comfortable and confident in their abilities to successfully complete their studies. Since the inception of the Metis Management Studies Program, similar programs have been set up in other areas of the province.

#### **Metis Management Program: Yorkton**

The Metis Management Program commenced in June, 1993 and continued until March 31, 1995. All students within the program are Aboriginal. Sixteen (16) students have completed the requirements for the Certificate in Administration and a Certificate in Continuing Education (Administrative Development).



The students participated in a field trip to Calgary in February, 1994. They interviewed senior executives from major corporations, then prepared a report which compared academic theory with actual corporate practises.

Four (4) students gained hands-on experience by doing shadow training programs in local banks.

The following is a list of students who have met the requirements for the Certificate in Administration and Certificate of Continuing Education (Administration Development):

Wilbert Caplette  
Michelle Demontigny  
Margaret Frampton  
Patricia Genaille  
Phillip Langan  
Leo Martin  
Gale Pelletier  
Janice Seaton

David De Vos  
Barb Fayant  
Laura Genaille  
Loraine Langan  
Darcy Lepowick  
William Patenaude  
Tammy Penner  
Eleanore Sholopiak

**Graduation Rate:** 80%

### **Metis Management Program: Regina**

The following is a list of students who have met the requirements for the Certificate in Administration and Certificate of Continuing Education (Administrative Development):

Gail Boucher  
Karen Cook  
Norman Ducharme  
Gerald Grandel  
Leona Kinequon  
Tony Lamontagne  
Sam McKay  
Kelly Darlene Parker  
Leland Parisian  
Vernon Sayer  
Wade Wesaquate

Robert Cardinal  
Aaron Desjarlais  
Sheryl Durocher  
Corrina Kinequon  
Patrick Laliberte  
Connie Jennet McGillis  
Allen Morin  
Cheryl Parisian  
Sharon Pelletier  
Leslie Slimmon

The following is a list of students who have met the requirements for the Diploma of Associate in Administration:

Karen Cook  
Norman Ducharme  
Corrina Kinequon  
Connie Jennet McGillis  
Allen Morin  
Leland Parisian

Aaron Desjarlais  
Sheryl Durocher  
Leona Kinequon  
Sam McKay  
Cheryl Parisian  
Sharon Pelletier

Vernon Sayer  
Wade Wesaquate

Leslie Slimmon

**Total # of Students:** 21  
**# of Men:** 10  
**# of Women:** 11  
**Graduation Rate:** 100%

### **Metis Management Program: Meadow Lake**

#### Certificate In Administration

Burlene Murray  
Mary King  
Dawn Ouellette  
Georgette McCallum

Vivian Pritchett  
Veronica Caplette  
Doreen Laliberte  
Marla Villeneuve

#### Certificate In Continuing Education Administrative Development

Dawn Oellette  
Georgette McCallum

Mary King  
Marla Villeneuve

**Graduation Rate:** 40%

## **IV. METIS SOCIAL WORK PROGRAM: NIPAWIN**

The Metis population uses a greater percentage of social service facilities and dollars than any other segment of the Saskatchewan population. Social workers in this province were trained either through the Faculty of Social Work in Regina or at the Saskatchewan Indian Federated College. Previous to the establishment of this program, a university program that was specific to Metis Social Work did not exist.

The Metis Social Work Program will provide a Certificate of Social Work in cooperation with the Faculty of Social Work at the University of Regina. This program will provide special training to social workers who intend to work with Metis communities. The program of studies takes into consideration Metis traditions and modes of life as well as their unique problems and aspirations.

In 1994 there were twenty-two (22) students registered in the Nipawin Metis Social Work Program.

## V. METIS ENTREPRENEURIAL PROGRAM

Metis business development has been identified as a priority by the Metis Nation of Saskatchewan. The Gabriel Dumont Institute has been offering the Entrepreneurial Business Development Program in different locations in Saskatchewan, to assist Metis in building business capacity.

The offering of this program is a significant step in expanding entrepreneurial capacity among Metis. It is however only one of the components necessary to stimulate economic development among the Metis. Therefore, it was felt that the program should spearhead the development or expansion of viable and sustainable businesses. The mission statement of the program, as developed by the students and instructors at the beginning of the program, reads as follows:

"The mission of the entrepreneur training program is to provide us with the forum where we, as a team, create necessary business skills for expanding or creating a business with new ideas."

From this perspective, the funding provided for this course is an investment towards the development of successful business ventures. Given this focus, the number of students attending the course is less important than their motivation in becoming entrepreneurs.

The focus of the program was to give students the tools necessary for the pursuit of a viable business upon completion of the course. GDI used the business plan as a vehicle to bring together all topics covered - from marketing to accounting. The business plan catalogs the students' ideas and makes them investigate their feasibility step by step. Instruction was given on a need basis to help students complete each step of their business plan.

The overall goal of the Entrepreneurial Business Development Program is to lead to sustainable economic development in the Metis Nation. The program is an excellent starting point in stimulating interest in small business development. The development and continued operation of sustainable businesses requires that the program be integrated into a holistic economic and development environment.

### Metis Entrepreneurial Program: Meadow Lake

The following Metis students received their certificates:

Audrey Bouvier  
Carmen Loranger  
James Villebrun

Bernice Lemaire  
Vivian Pritchett

**Graduation Rate:** 55%



## Metis Entrepreneurial Program: North Battleford

The following Metis students received their certificates:

Sandra Adams  
Chris Belanger  
Darlene Coady  
Terry Flamond  
Crystal Hood  
James Kennedy  
Deborah Kennedy

Gail Klein  
Kim LaRose  
Lori Quong  
Lea-Anne Sharp  
Nicole Standinghorn  
Becky Trotchie  
Shane Wood

**Graduation Rate:** 93%

## VI. CHEMICAL DEPENDENCY WORKER PROGRAM: North Battleford

The Chemical Dependency Worker Program began in January 1993. This SIAST accredited course, delivered by the Gabriel Dumont Institute, is designed to train addictions counsellors for employment in the substance abuse field.

When entering the program, students have the option of graduating at either the Certificate or the Diploma level. Certificate graduates must complete one year of study focusing on substance abuse issues and basic communication skills. Diploma graduates complete two years of training, including five months of practicum experience at a recognized treatment centre. Diploma graduates spend a great deal of instructional time learning group counselling techniques and one-on-one counselling skills.

In addition to this basic training, students were given the opportunity to supplement their training with various workshops including gambling addictions, crisis intervention, culturally sensitive counselling, and gender issues.

Certificate  
Gabriel Eaglesfield  
Roger Lavoie  
Terry Levesque  
Penny Swindler  
Ursula Swindler  
July Wahobin

Diploma  
Bernie Amyotte  
Collin Finch  
Gail LaRose-Ebach  
Cathy Manerscheid  
Rosalie Ruda  
Kathy Whitford

**Graduation Rate:** 100%

## **VII. METIS HOUSING PROGRAM: Saskatoon**

This is a unique program being offered for the first time in Canada. It is a cooperative effort of the Gabriel Dumont Institute, the Metis Nation of Saskatchewan, Canada Mortgage and Housing Corporation and the Housing Division of Community Services. The course is intended to prepare housing administrators to have specific knowledge of the housing needs and to give them the ability to assess and address those needs. The course trains students in two categories: housing administration, and technical services in government assisted housing. Eight of the sixteen months of the program are spent in a variety of work experience situations. Ten students started the program in June 1994

<b>Total # of Students:</b>	<b>10</b>
<b># of Men:</b>	<b>9</b>
<b># of Women:</b>	<b>1</b>
<b>Graduation Rate:</b>	<b>100%</b>

## **VIII. HEAVY EQUIPMENT OPERATOR TRAINING PROGRAM: Batoche**

The goal of this program was to train Metis students as heavy equipment operators. Students gained experience operating equipment like motor scrapers, crawler tractors, backhoes, graders and front end loaders. In addition to this training the students were also provided with the opportunity to obtain their class 1A truck license. The course had a student enrollment of twelve. The program was co-delivered with SIAST Woodland Institute. Certification of the program was provided by SIAST.

<b>Total # of Students:</b>	<b>12</b>
<b>Graduation Rate:</b>	<b>100%</b>

# Management Board

## I. Impey, Executive Director

### Assistant Executive Director, Position Vacant

#### FINANCE AND ADMINISTRATION

##### B. ARMSTRONG, DIRECTOR

E. Taylor, Administrative Coordinator  
N. Belanger, Program Coordinator  
Regina

M. Bendas, Accounting Clerk  
J. Mantele, Accounting Clerk  
B. Laliberte, Admin. Coordinator  
A. Bourgeois, Accounting Clerk  
G. Badley, Admin. Coordinator  
A. Geveis, Accounting Clerk  
B. Kozak, Accounting Clerk  
D. Morrison, Accounting Clerk  
E. Banks, Accounting Clerk  
L. Poitras, Information Officer  
R. LaFontaine, Custodian

##### Prince Albert

S. Kolosa, Building Manager

#### RESEARCH AND DEVELOPMENT

##### J. DORION, DIRECTOR

P. Chaboyer, Research Officer  
G. Marcotte, Research Officer  
E. Troyer, Research Officer  
K. Yang, Research Officer  
T. MacNeil

#### UNIVERSITY PROGRAMS

##### R. DEVROME, DIRECTOR

##### L. Amiotte, Administrative Coordinator

##### SUNTEP

Saskatoon  
M. Hamilton, Coordinator  
A. Boulton, Faculty  
R. Daniels, Clerk-Steno  
K. Kurtz, Faculty  
L. Lysyk, Faculty

##### Prince Albert

L. Borgerson, Coordinator  
M. Reiland, Coordinator  
M. McCreath, Faculty  
S. Sherwin-Shields, Faculty  
E. Sukava, Faculty  
D. McLeod, Faculty  
D. Biggins, Clerk-Steno  
S. Warren, Clerk-Steno

##### Regina

L. Trask, Coordinator  
K. Carriere, Faculty  
S. Farrel-Racette, Faculty  
J. Belhumeur, Faculty  
D. Scarle, Faculty  
J. Kurtz, Clerk-Steno

##### Diploma and Certificate Programs

##### Regina

Native Management Studies  
R. Negraeff, Program Coordinator  
L. Hardy, Faculty  
J. Horsefall, Clerk-Steno

##### Meadow Lake

Business Administration Program  
J. Su, Program Coordinator  
W. Sikdenka, Clerk-Steno  
C. Villeneuve, Clerk-Steno

##### Yorkton

Native Management Studies  
C. Avery, Program Coordinator  
D. Morrison, Counselor/Clerk-Steno

##### Togo

Metis Entrepreneurial Program  
Jody Hanson, Program Coordinator  
Rosalie Hildeman, Faculty

##### Nipewin

Metis Social Work Program  
D. Bartake, Program Coordinator  
P. Ferguson, Faculty

##### Yorkton

Metis Employment Counselling  
Ruth Wylie, Program Coordinator

##### Saskatoon

Metis Housing Administration  
G. LaFleur, Program Coordinator

##### Batoche

Heavy Equipment Training Program  
E. Hills, Program Coordinator  
D. Neufeldt, Cook  
R. Stevens, Cooks Assistant

##### North Battleford

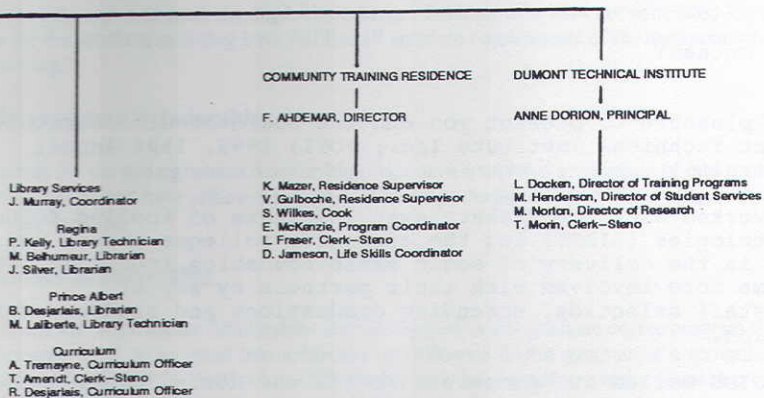
Chemical Dependency Worker Program  
G. McCaffrey, Program Coordinator  
Shelia Lang, 1/2 time Clerk-Steno  
Maureen Omness, 1/2 time Faculty

G.E.D. Upgrading



# GABRIEL DUMONT INSTITUTE

## ORGANIZATIONAL CHART 1993 - 1994





# DUMONT TECHNICAL INSTITUTE INC.

219 Robin Crescent Saskatoon, SK.  
Phone 242-6070 Fax 242-0002

Ms. Lorna Docken  
Chairperson  
GDI/DTI Board of Governors  
219 Robin Crescent  
Saskatoon, Saskatchewan  
S7L 6M8

Dear Ms. Docken:

It is my pleasure to present you and the Board of Directors with the Dumont Technical Institute Inc., (DTI) 1993, 1994 Annual Report insert.

DTI has worked with the Saskatchewan Institute of Applied Science and Technologies (SIAST) and the community colleges across the province in the delivery of adult basic education from K-12. DTI has become more involved with their partners by way of student/staff selection, attending graduations and student/staff orientation.

We have also mailed DTI pamphlets to all the Métis locals in Saskatchewan. The Local Métis Management Boards have also received information by phone, by meetings or by letters. We look forward to delivering future technical programs in Métis communities.

The Dumont Technical Institute is proud of the students accomplishments and hope they plan to work towards post-secondary training and education.

Respectfully Submitted,

---

DUMONT TECHNICAL INSTITUTE  
Perry Chaboyer  
A/Principal

## **SCHOLARSHIP FOUNDATION**

The Gabriel Dumont Scholarship Foundation was established to administer the Institute's scholarship funds.

## **NAPOLEON LAFONTAINE ECONOMIC DEVELOPMENT SCHOLARSHIPS**

The Napoleon LaFontaine Economic Development Scholarship Program was established to encourage Saskatchewan's Metis people to pursue full-time education training in fields of academic studies related to the economic development of Metis people.

### **Entrance Scholarships**

Entrance Scholarships are available to post-secondary students who are enrolled in a diploma or certificate program only and who meet the eligibility criteria. Students who have not completed high school may apply for the scholarship if they have fulfilled all entrance requirements of the institution where they will be studying.

### **Undergraduate Scholarships**

Applicants for the undergraduate Scholarships must have completed a minimum of one academic year of full-time studies and have achieved at least a 'B' average during the most recent academic year in which they were enrolled.

### **Graduate Scholarships**

Applicants for the Graduate Scholarships may be engaged in any graduate degree program at the Masters or Doctorate level or accepted into a Masters or Doctorate degree program at a recognized Canadian university. Applicants for the Graduate Scholarship must be engaged in a major research project or thesis which relates to the economic development of Metis people.

### **Loan Remission Scholarships**

Applicants for the Loan Remission Scholarships must apply for the award within two months of graduation. Applicants must have an outstanding loan balance through the Canada Student Loan Program and/or the Saskatchewan Student Loan Program after the receipt of any other loan remission awards available to the applicant through the Governments of Canada and Saskatchewan.

### **Gabriel Dumont Graduation Scholarships**

To receive the Graduation Scholarships, students must have completed a diploma, certificate or degree program at the Gabriel Dumont Institute which required a minimum of eight months full-time study with a minimum 'B' average in the most recent academic year of studies.



Recipients of the Graduation Scholarship will be nominated by the staff of the Gabriel Dumont Institute of Native Studies and Applied Research on the basis of academic achievement, contribution to student body of the Institute and commitment of Metis people.

The value of the Graduation Scholarship shall not exceed \$200 for each year of full-time studies to a maximum of \$1000 for any one recipient.

### **Special Scholarships**

Special Scholarships may be considered when funds designated for other scholarships are not fully utilized or when unanticipated revenues are available.

Recipients of Special Scholarships may not be required to submit an application.

### **Scholarship Recipients**

The following received Napoleon LaFontaine Economic Development Scholarships in 1994:

#### **Entrance Scholarships**

Jeff Amyotte  
Francine Bomback  
Barbara Boucher  
Veronica Caplette  
Rosalinde Demontig  
David Devos  
Michelle Effler  
Barbie Jo Fayant  
Sherry Hayden  
Doreen Laliberte  
Deanne Lee  
Dawn Lovas  
Leo Martin  
Wanda McCaslin  
Allen J. Morin  
Roberta Nadon  
Becky Olson  
David Parisee  
Elizabeth Parks  
Marcel Pelletier  
Ed Racette  
Angelic Strom  
Kelly Toth

Keith Billo  
Peter Brinda  
Wilbert Caplette  
David Caron  
Florence Denomie  
Brenda Doehl  
Lucinda Eilers  
George Fayant  
Clayton Laliberte  
Philip Langan  
Darcy Lepowick  
Delbert Majore  
Georgette McCallum  
Allen Melton  
Heather Morin  
Dawn Ouelette  
Kim Parenteau  
William Patenaude  
Gale Pelletier  
Clint Pilon  
Marty Spreacker  
Elenore Sholopiak  
Marla Villeneuve

#### **Undergraduate Scholarships**

Jolene Beblow

Lloyd Bishop

Barbara Boucher  
William Collins  
Brenda Doehl  
Sheryl Durocher  
Lucinda Eilers  
George Fayant  
Murray Henry  
John LaFontaine  
Philip Langan  
Clifford Letendre  
Leo Martin Jr.  
Winston McKay  
Wayne Morin  
Roger Parenteau  
Leland Parisien  
William Patenaude  
Darcy Pepowich  
Vivian Pritchett  
Leslie Slimmon  
Patricia Watier  
Tanya Wick

Wilbert Caplette  
Aaron Desjarlais  
Norman Ducharme  
Phyllis Durocher  
Barbie Jo Fayant  
Patricia Genaille  
Greg Hueser  
Tony Lamontagne  
Deanne Lee  
Delbert Majore  
Wanda McCaslin  
Allen J. Morin  
Kim Parenteau  
David Parisee  
Elizabeth Parks  
Gale Pelletier  
Donald Poitras  
Byron Sayers  
Marty L. Spreacker  
Randy Whitford

## Graduate Scholarships

Art Durocher

Ingrid Gallagher

## Special Scholarships

Maureen Bandas  
Michael Clancy  
Leah Dorion  
Lucinda A. Eilers  
Ingrid Gallagher  
Glenda Laliberte  
Burlene Murray  
Leland Parisien  
Gale Pelletier  
Marty L. Spreacker

Jolene Beblow  
Brenda Doehl  
Art Durocher  
Barbie Jo Fayant  
Darcy Lepowich  
Philip W. Langan  
Kim Parenteau  
William Patenaude  
Michael Relland

## Loan Remission Scholarships

Sheryl Durocher  
Morley Norton  
Scott Parisian

Wanda McCaskil  
Kim Parenteau  
Donald Poitras

## FINANCE AND ADMINISTRATION

The Gabriel Dumont Institute's Finance and Administration Division is responsible for carrying out the organization's financial planning, administering its personnel services and providing administrative support services to all other divisions. In order to meet the high demands and fulfil these responsibilities, the Division undertakes a number of centralized functions such as financial accounting, marketing and promotions, personnel and student support services, administrative start-up and closure of adult education and training programs, and the maintenance of Institute-owned facilities and equipment.

In meeting its responsibilities for management of financial information, the Division provides relevant information, as required or upon request, to all Institute programs, operations and funding agencies. The Division assists program managers with budgeting and, in conjunction with senior management and the Board of Directors, plans and prepares the Institute's annual budgets. Other principle financial activities include making payments on all authorized invoices, performing banking transactions related to receipt of grants and other monies and maintaining accurate records of these transactions, reviewing and monitoring Institute expenditures and revising expenditure plans on a quarterly basis, issuing monthly expenditure statements, production of monthly financial reports to government agencies, and providing information and advice to management of Institute programs. The financial information is designed to meet the needs of management in their decision-making processes.

In 1994 the Institute's finances realized a cashflow shortage which resulted in the lay-off of clerical support positions within the Finance and Administration Division. Due to the downsizing of the Division, the accounting office has increased its responsibility in personnel services and administrative support services including, but not limited to, the maintenance of all contracts, insurance, employee benefit plans, rental leases, equipment leases and maintenance.

The future plans of the Division include maintaining the appropriate level of human resources in order to provide adequate support services to the Institute's programs.





# GABRIEL DUMONT INSTITUTE

## OF NATIVE STUDIES AND APPLIED RESEARCH

### COMMUNITY TRAINING RESIDENCE

The Gabriel Dumont Institute Community Training Residence continues to serve the needs of female offenders, who are in transition from incarceration to their home communities and families. At any one time there are between seven and ten residents, who stay for an average of twenty days.

During 1994 - 1995 the Residence was part of an Operational Review to address some of the program and financial issues of concern to the Gabriel Dumont Institute. Because of some past financial and management difficulties the Residence has not been able to offer the programs that would be of most benefit to the program participants. In addition, management continues to address the human cost of working in a high stress environment.

The Department of Justice will be issuing a call for tenders to operate the residence. The current contract terminates in 1996. The Gabriel Dumont Institute has indicated it's interest in competing for the contract. Delegates from GDI have pointed out, however, that important changes would have to be made in order to enhance the services provided at the CTR. All of the suggested changes have been generated from our five years of experience operating the Residence.

Should the Gabriel Dumont Institute be successful in securing a future contract to operate the Residence, the programming will be expanded to optimize the successful transition of the participants to their families and communities.

October, 1995.



# GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH

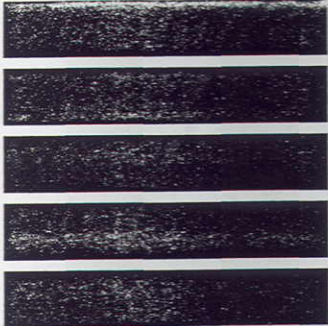
## **Treasurer's Report**

On behalf of the Gabriel Dumont Institute Board of Governors, I am pleased to submit the audited financial statements for the fiscal year ended March 31, 1994.

Over the past year, the Gabriel Dumont Institute and its subsidiaries, Community Training Residence and Dumont Technical Institute, have been faced with various economic demands which resulted into new challenges. Despite this time of financial and human resource restraints, the Institutes were able to maintain quality services and programs to its membership.

I wish to extend a personal thank you to the Executive and Board members, as well as staff and students, who have played a key role in working towards the Institute's mission "to promote the renewal and development of Metis culture through appropriate research activities, materials development, collection and distribution of those materials and the design, development and delivery of specific educational and cultural programs and services. Sufficient Metis people will be trained with the required skills, commitment and confidence to make the Metis Nation of Saskatchewan's goal of Metis self-government a reality."

Dennis Langan  
Treasurer  
Gabriel Dumont Institute Board of Governors



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FINANCIAL STATEMENTS

**DUMONT TECHNICAL  
INSTITUTE INC.**

June 30, 1994



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## AUDITORS' REPORT

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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, 1994 and the statements of revenue, expenses and deficit, 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 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 June 30, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Ernst + Young*

Regina, Canada,  
May 11, 1995.

Chartered Accountants

Dumont Technical Institute Inc.  
(Incorporated under The Non-profit Corporations Act)

BALANCE SHEET

As at June 30

	1994 \$	1993 \$ <i>[note 6]</i>
<b>ASSETS</b>		
Cash	56,445	4,988
Accounts receivable	1,947	2,959
Prepaid expenses	93	6,000
Fixed assets <i>[note 5]</i>	3,430	—
	<u>61,915</u>	<u>13,947</u>
<b>LIABILITIES AND DEFICIT</b>		
Accounts payable <i>[note 3]</i>	148,806	81,763
Deferred revenue	26,700	—
Deficit	(113,591)	(67,816)
	<u>61,915</u>	<u>13,947</u>

See accompanying notes

On behalf of the Board:

Director



Director



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Dumont Technical Institute Inc.

STATEMENT OF REVENUE, EXPENSES AND DEFICIT

---

Year ended June 30

	1994 \$	For the Eight Months Ended June 30, 1993 \$
		<i>[note 6]</i>
<b>REVENUE</b>		
Government of Saskatchewan	288,324	245,974
<b>EXPENSES</b>		
Administrative services <i>[note 3]</i>	36,041	30,747
Bad debt <i>(note 3)</i>	10,000	—
Consulting	23,257	28,068
Depreciation	858	—
Equipment	22,606	452
Insurance	1,318	340
Interest and bank charges	147	40
Library	202	118
Miscellaneous	1,808	1,307
Office supplies	5,965	2,014
Professional services	2,417	15,249
Public relations	1,045	3,343
Rent <i>[note 3]</i>	27,943	2,400
Repairs and maintenance	503	326
Salaries	156,840	181,132
Staff and board travel	16,541	26,486
Staff benefits	20,066	17,742
Student fees and tuition	—	1,166
Telephone and fax	6,542	2,860
	334,099	313,790
Excess of expenses over revenue	(45,775)	(67,816)
Deficit, beginning of year	(67,816)	—
Deficit, end of year	(113,591)	(67,816)

See accompanying notes



Dumont Technical Institute Inc.

STATEMENT OF CASH FLOWS

Year ended June 30

	1994 \$	For the Eight Months Ended June 30, 1993 \$ <i>[note 6]</i>
<b>OPERATING ACTIVITIES</b>		
Excess of expenses over revenue	(45,775)	(67,816)
Add items not affecting cash		
Depreciation	858	—
Net change in non-cash working capital accounts <i>[note 4]</i>	100,662	72,804
<b>Cash provided by operating activities</b>	<b>55,745</b>	<b>4,988</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(4,288)	—
Cash used in investing activities	(4,288)	—
<b>Increase in cash during the year</b>	<b>51,457</b>	<b>4,988</b>
Cash, beginning of year	4,988	—
<b>Cash, end of year</b>	<b>56,445</b>	<b>4,988</b>

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

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June 30, 1994

**1. INCORPORATION AND COMMENCEMENT OF OPERATIONS**

Dumont Technical Institute Inc. (DTI) was incorporated on October 11, 1991 under the laws of Saskatchewan as a non-profit corporation. The purpose of the organization is to provide educational programs to Metis people in conjunction with the Saskatchewan Institute of Applied Science and Technology (SIAST). Operations commenced as of November 1, 1992. Prior to this date, all activities of DTI were carried on by Gabriel Dumont Institute of Applied Native Studies and Applied Research, Inc.

An agreement for the provision of services was reached between DTI and SIAST in June of 1994.

**2. ACCOUNTING POLICIES**

**Accrual accounting**

The organization uses the accrual basis of accounting.

**Fixed assets**

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

Depreciation has been provided on the diminishing balance method at the following rate:

Furniture and equipment                      20%

Depreciation is charged in the year of acquisition for the full year. No depreciation 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. RELATED PARTY TRANSACTIONS**

The organization had the following transactions during the period and account balances at year end with Gabriel Dumont Institute of Native Studies and Applied Research, Inc. that are not specifically identified in these financial statements:

	1994 \$	1993 \$
Accounts payable	132,175	79,863
Administrative services	36,041	30,747

The organization paid \$26,400 [\$2,400 in 1993] for rent of premises to Metis Nation of Saskatchewan. The organization loaned \$10,000 to Metis Nation of Saskatchewan and has expensed the amount as a bad debt due to the uncertainty of collectibility.

NOTES TO FINANCIAL STATEMENTS

June 30, 1994

4. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

	1994 \$	For the Eight Months Ended June 30, 1993 \$
DECREASE (INCREASE) IN		
Accounts receivable	1,012	(2,959)
Prepaid expenses	5,907	(6,000)
INCREASE IN		
Accounts payable	67,043	81,763
Deferred revenue	26,700	—
	<u>100,662</u>	<u>72,804</u>

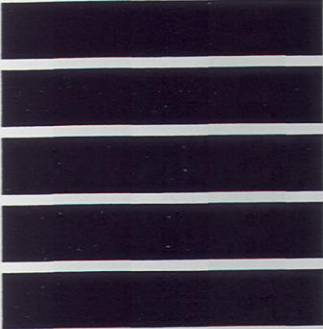
5. FIXED ASSETS

	1994		1993 Net Book Value \$
	Cost \$	Accumulated Depreciation \$	
Furniture and equipment	4,288	858	3,430
			—

6. RESTATEMENT OF PRIOR PERIOD

The financial statements for the eight months ended June 30, 1993 have been retroactively restated to record salary expense incurred for an acting principal. The effect of this restatement was to increase accounts payable, increase deficit, increase salaries expense and increase excess of expenses over revenue by \$8,125 in 1993.





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FINANCIAL STATEMENTS

**GABRIEL DUMONT INSTITUTE  
COMMUNITY TRAINING  
RESIDENCE INC.**

March 31, 1994

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## AUDITORS' REPORT

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To the Board of Directors  
Gabriel Dumont Institute Community Training Residence Inc.

We have audited the balance sheet of **Gabriel Dumont Institute Community Training Residence Inc.** as at March 31, 1994 and the statements of deficit, revenue and expenses 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.

Except as explained in the following paragraph, we conducted our audit in accordance with 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.

The organization derives client fee revenue from residents on a fee per night basis, the completeness of which are not susceptible of conclusive audit verification. Accordingly, we were unable to determine whether any additional adjustments for unrecorded revenue might be necessary to client revenue.

The organization incurred expenditures of \$8,754 that were not adequately supported. Accordingly, we were unable to determine whether any adjustments might be necessary to expenses, excess (deficiency) of revenue over expenses and deficit.

In our opinion, except for the effect of adjustments, if any, which might have been determined necessary had we been able to satisfy ourselves concerning the completeness of revenue and the support of the expenditures described in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Ernst + Young*

Regina, Canada,  
July 22, 1994

Chartered Accountants

**Gabriel Dumont Institute Community Training Residence Inc.**  
 [Incorporated under the Non-Profit Corporations Act of Saskatchewan]

**BALANCE SHEET**

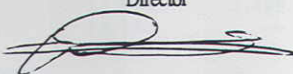
As at March 31

	1994 \$	1993 \$
<b>ASSETS</b>		
<b>Current</b>		
Cash	—	44,581
Short term investments	5,108	5,661
Accounts receivable	15,555	9,268
Prepaid expenses	11,794	10,899
<b>Total current assets</b>	<b>32,457</b>	<b>70,409</b>
Fixed assets <i>[note 2]</i>	414,644	429,614
	<b>447,101</b>	<b>500,023</b>
<b>LIABILITIES AND DEFICIT</b>		
<b>Current</b>		
Bank indebtedness <i>[note 3]</i>	27,175	—
Accounts payable <i>[note 4]</i>	93,086	115,004
Interest payable	19,827	25,887
Deferred revenue	—	360
Current portion of term debt <i>[note 5]</i>	33,334	33,334
<b>Total current liabilities</b>	<b>173,422</b>	<b>174,585</b>
Term debt <i>[note 5]</i>	320,749	354,083
<b>Total liabilities</b>	<b>494,171</b>	<b>528,668</b>
Deficit	(47,070)	(28,645)
	<b>447,101</b>	<b>500,023</b>

See accompanying notes

On behalf of the Board:

Director



Director





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Gabriel Dumont Institute Community Training Residence Inc.

STATEMENT OF DEFICIT

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As at March 31

	1994					
	Residence Operations \$	Resident Lodging Fund \$	Literacy Fund \$	Other \$	Total \$	1993 \$
Deficit, beginning of year	(42,354)	5,139	—	8,570	(28,645)	(14,323)
Excess (deficiency) of revenue over expenses	(35,170)	(13,525)	7,422	22,848	(18,425)	(14,322)
<b>Deficit, end of year</b>	<b>(77,524)</b>	<b>(8,386)</b>	<b>7,422</b>	<b>31,418</b>	<b>(47,070)</b>	<b>(28,645)</b>

*See accompanying notes*

Gabriel Dumont Institute Community Training Residence Inc.

STATEMENT OF REVENUE AND EXPENSES

Year ended March 31

	1994					1993 \$
	Residence Operations \$	Resident Lodging Fund \$	Literacy Fund \$	Other \$	Total \$	
<b>REVENUE</b>						
Department of Justice	321,731	—	—	76,000	397,731	392,950
National Literacy Secretariat	—	—	11,500	—	11,500	—
Client fees <i>[note 7]</i>	—	25,788	—	—	25,788	15,887
Client fees not recorded <i>[note 7]</i>	—	(7,197)	—	—	(7,197)	—
Catering	3,188	—	—	—	3,188	—
Miscellaneous income	872	197	—	—	1,069	1,888
	325,791	18,788	11,500	76,000	432,079	410,725
<b>EXPENSES</b>						
Administrative services <i>[note 4]</i>	38,400	—	—	—	38,400	37,186
Audit and legal	6,185	—	—	—	6,185	6,630
Bad debts	5,541	—	—	—	5,541	—
Computer consulting	—	—	500	—	500	—
Depreciation	2,949	—	—	14,301	17,250	18,583
Equipment - minor	978	—	—	—	978	2,713
Equipment rental	—	—	—	—	—	132
Insurance	—	—	—	4,776	4,776	3,261
Interest (mortgage)	—	—	—	24,641	24,641	32,347
Loss on theft of fixed assets	—	—	1,328	—	1,328	—
Miscellaneous	2,813	296	—	—	3,109	7,855
Office supplies	6,382	4	—	—	6,386	6,475
Property taxes	—	—	—	9,434	9,434	9,299
Recruitment	—	—	—	—	—	2,384
Repairs and maintenance	2,507	—	—	—	2,507	3,846
Resident programs	3,740	5,918	—	—	9,658	4,986
Resident supplies	44,933	159	—	—	45,092	27,210
Salaries	194,283	17,023	—	—	211,306	211,771
Staff benefits	21,079	2,409	—	—	23,488	21,096
Staff and board travel	16,184	—	—	—	16,184	15,923
Telephone and fax	7,137	—	—	—	7,137	5,982
Unsupported expenditures <i>[note 8]</i>	—	6,504	2,250	—	8,754	—
Utilities	7,850	—	—	—	7,850	7,368
	360,961	32,313	4,078	53,152	450,504	425,047
Excess (deficiency) of revenue over expenses (35,170)		(13,525)	7,422	22,848	(18,425)	(14,322)

See accompanying notes

Gabriel Dumont Institute Community Training Residence Inc.

STATEMENT OF CASH FLOWS

Year ended March 31

	1994 \$	1993 \$
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	(18,425)	(14,322)
Asset addition	(3,608)	—
Charges to operations not affecting cash in the current period		
Depreciation	17,250	18,583
Loss of theft of fixed assets	1,328	—
Net change in non-cash working capital balances <i>[note 6]</i>	(35,520)	92,922
<b>Cash provided by (used in) operating activities</b>	<b>(38,975)</b>	<b>97,183</b>
<b>INVESTING ACTIVITIES</b>		
Decrease (increase) in short term investments	553	(290)
<b>Cash provided by (used in) investing activities</b>	<b>553</b>	<b>(290)</b>
<b>FINANCING ACTIVITIES</b>		
Increase in term debt	—	80
Repayment of term debt	(33,334)	(35,913)
<b>Cash used in financing activities</b>	<b>(33,334)</b>	<b>(35,833)</b>
<b>Increase (decrease) in cash</b>	<b>(71,756)</b>	<b>61,060</b>
Cash (bank indebtedness), beginning of year	44,581	(16,479)
<b>Cash (bank indebtedness), end of year</b>	<b>(27,175)</b>	<b>44,581</b>

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

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March 31, 1994

1. ACCOUNTING POLICIES

Fund accounting

The Organization uses accounting procedures in which a self-balancing group of accounts is provided for each accounting entity established by legal, contractual or voluntary action. The organization currently has the following funds:

*Resident Operations*

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

*Resident Lodging Fund*

This fund represents amounts collected from the residents for lodging and is used for resident programs and the betterment of the facilities.

*Literacy Fund*

This fund represents a grant received to be used towards specified literacy programs.

*Other*

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

For financial reporting purposes, the balance sheet consolidates the assets and liabilities of all funds. The statement of revenue and expenses and statement of unappropriated accumulated net assets classify the amounts of each fund.

Fixed assets

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

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

Furniture and equipment	20%
Building	4%



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Gabriel Dumont Institute Community Training Residence Inc.

NOTES TO FINANCIAL STATEMENTS

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March 31, 1994

1. ACCOUNTING POLICIES (continued)

Fixed assets (continued)

Depreciation is charged in the year of acquisition for the full year. No depreciation 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.

2. FIXED ASSETS

	1994			1993
	Cost \$	Accumulated Depreciation \$	Net Book Value \$	Net Book Value \$
Furniture and equipment	33,658	19,584	14,074	14,744
Building	403,141	59,915	343,226	357,526
Land	57,344	—	57,344	57,344
	<u>494,143</u>	<u>79,499</u>	<u>414,644</u>	<u>429,614</u>

3. BANK INDEBTEDNESS

A general assignment of the Organization's accounts receivable has been pledged as collateral against the bank indebtedness, which is guaranteed by Gabriel Dumont Institute of Native Studies and Applied Research, Inc. Bank indebtedness bears interest at prime plus 1 1/2%.

4. RELATED PARTY TRANSACTIONS

The Organization had the following transactions during the year and account balances at the year end that are not specifically identified in these financial statements:

	1994 \$	1993 \$
<b>GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.</b>		
Administrative services	38,400	37,186
Accounts payable	<u>60,386</u>	<u>99,097</u>
<b>3RD PARTY NATIVE CO-ORDINATING GROUP INC.</b>		
Accounts receivable	<u>546</u>	<u>546</u>

Gabriel Dumont Institute Community Training Residence Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 1994

5. TERM DEBT

	1994 \$	1993 \$
SaskNative Economic Development Corporation mortgage due June, 2002, repayable in annual instalments of \$33,334 principal plus interest (prime + 1.5%) against which the building has been pledged as collateral.	299,923	333,257
Gabriel Dumont Institute of Native Studies and Applied Research loan due June, 2002 with the rate of interest, collateral and repayment terms to be determined.	54,160	54,160
	354,083	387,417
Less current portion	33,334	33,334
	320,749	354,083

The estimated principal payments due in each of the next five fiscal years are as follows:

	\$
1995	33,334
1996	33,334
1997	33,334
1998	33,334
1999	33,334
Thereafter	187,413
	354,083

6. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

	1994 \$	1993 \$
DECREASE (INCREASE) IN		
Accounts receivable	(6,287)	10,210
Prepaid expenses	(895)	(4,123)
INCREASE (DECREASE) IN		
Accounts payable	(21,918)	86,835
Interest payable	(6,060)	—
Deferred revenue	(360)	—
	(35,520)	92,922

**NOTES TO FINANCIAL STATEMENTS**

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March 31, 1994

**7. CLIENT FEES NOT RECORDED**

The amount shown as client fees (\$25,788) is based on the number of clients whose names appear in the Community Training Residence Closure Forms at standard accommodation rates. The client fee revenue actually recorded in the accounts of the Organization was \$7,197 less than this amount.

**8. UNSUPPORTED EXPENDITURES**

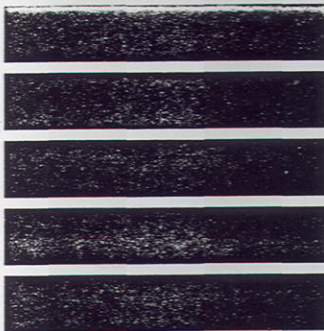
Invoices, cheques or other documentation are not available to support expenditures amounting to \$8,754.

**9. ECONOMIC DEPENDENCE**

The majority of funding for the operations of the Organization is provided by the Department of Justice of Saskatchewan. As a result, the organization is dependent upon the continuance of this funding to maintain operations at their current level. The current contract expires on March 31, 1996.

**10. COMPARATIVE FIGURES**

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



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**FINANCIAL STATEMENTS**

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

**March 31, 1994**



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## AUDITORS' REPORT

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To the Board of Directors of  
**Gabriel Dumont Institute of Native Studies and Applied Research,  
Inc.**

We have audited the balance sheet of **Gabriel Dumont Institute of Native Studies and Applied Research, Inc.** as at March 31, 1994 and the statements of revenue and expenses, surplus, 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 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, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Ernst + Young*

Regina, Canada,  
November 18, 1994.

Chartered Accountants

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

BALANCE SHEET

As at March 31

	1994 \$	1993 \$
<b>ASSETS</b>		
<b>Current</b>		
Accounts receivable <i>[note 8]</i>	550,874	956,500
Inventory	79,865	67,576
Prepaid expenses	19,482	125,195
<b>Total current assets</b>	<b>650,221</b>	<b>1,149,271</b>
Mortgage receivable <i>[note 2]</i>	54,160	54,160
Fixed assets <i>[note 3]</i>	1,072,732	1,171,852
	<b>1,777,113</b>	<b>2,375,283</b>
<b>LIABILITIES AND SURPLUS</b>		
<b>Current</b>		
Bank indebtedness <i>[note 4]</i>	231,564	301,830
Accounts payable	776,843	800,787
Deferred revenue	56,202	162,430
Current portion of term debt <i>[note 5]</i>	74,000	65,000
<b>Total current liabilities</b>	<b>1,138,609</b>	<b>1,330,047</b>
Term debt <i>[note 5]</i>	409,322	484,085
<b>Total liabilities</b>	<b>1,547,931</b>	<b>1,814,132</b>
<b>Surplus</b>		
Unappropriated	225,379	557,348
Appropriated <i>[note 6]</i>	3,803	3,803
<b>Total surplus</b>	<b>229,182</b>	<b>561,151</b>
	<b>1,777,113</b>	<b>2,375,283</b>

Contingent liability *[note 9]*

Commitments *[note 10]*

See accompanying notes

On behalf of the Board:

Director



Director



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

STATEMENT OF REVENUE AND EXPENSES

Year Ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1994 Total \$	1993 Total \$
<b>REVENUE</b>						
Government of Canada [schedule 1]	—	31,593	20,137	1,289,315	1,341,045	283,175
Government of Saskatchewan	—	751,170	913,970	50,861	1,716,001	1,755,220
Other [schedule 2]	1,001,440	220,438	1,174,687	1,268,640	3,665,205	5,241,896
	1,001,440	1,003,201	2,108,794	2,608,816	6,172,251	7,280,291
<b>EXPENSES</b>						
Curriculum development	—	—	—	—	—	25,846
Educational conferences	—	—	—	—	—	152,144
Instructional costs	—	—	992,655	537,430	1,530,085	843,307
Kapatchee	—	48,275	—	—	48,275	50,815
Library costs	1,377	7,594	10,302	6,567	25,840	50,167
Operating costs [schedule 3]	644,860	257,289	422,193	842,476	2,166,818	2,631,230
Public relations [schedule 4]	2,220	7,036	5,098	19,798	34,152	70,366
Salaries and benefits [schedule 4]	444,639	716,129	796,909	1,059,722	3,017,399	3,062,527
Travel and sustenance [schedule 4]	54,568	46,369	22,509	108,205	231,651	476,954
	1,147,664	1,082,692	2,249,666	2,574,198	7,054,220	7,363,356
<b>Excess (deficiency) of revenue over expenses</b>	<b>(146,224)</b>	<b>(79,491)</b>	<b>(140,872)</b>	<b>34,618</b>	<b>(331,969)</b>	<b>(83,065)</b>

See accompanying notes

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

STATEMENT OF SURPLUS

Year Ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1994 Total \$	1993 Total \$
<b>Unappropriated</b>						
Balance, beginning of year	(153,066)	216,317	214,788	279,309	557,348	640,460
Excess (deficiency) of revenues over expenses	(146,224)	(79,491)	(140,872)	34,618	(331,969)	(83,065)
Appropriated during year	—	—	—	—	—	(47)
<b>Balance, end of year</b>	<b>(299,290)</b>	<b>136,826</b>	<b>73,916</b>	<b>313,927</b>	<b>225,379</b>	<b>557,348</b>
				(note 12)		
<b>Appropriated (note 6)</b>						
Balance, beginning of year	—	—	—	3,803	3,803	3,756
Appropriated during year	—	—	—	—	—	47
<b>Balance, end of year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,803</b>	<b>3,803</b>	<b>3,803</b>

See accompanying notes



STATEMENT OF CASH FLOWS

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Year ended March 31

	1994 \$	1993 \$
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	(331,969)	(83,065)
Charges (credits) to operations not affecting cash in the current year		
Gain on disposal of fixed assets	(6,237)	—
Depreciation and amortization	108,474	126,964
Net change in non-cash working capital accounts [note 7]	368,878	75,091
<b>Cash provided by operating activities</b>	<b>139,146</b>	<b>118,990</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(17,617)	(72,552)
Proceeds on disposal of fixed assets	14,500	—
<b>Cash used in investing activities</b>	<b>(3,117)</b>	<b>(72,552)</b>
<b>FINANCING ACTIVITIES</b>		
Term debt repayment	(65,763)	(61,791)
<b>Cash used in financing activities</b>	<b>(65,763)</b>	<b>(61,791)</b>
<b>Increase (decrease) in bank indebtedness during the year</b>	<b>70,266</b>	<b>(15,353)</b>
<b>Bank indebtedness, beginning of year</b>	<b>(301,830)</b>	<b>(286,477)</b>
<b>Bank indebtedness, end of year</b>	<b>(231,564)</b>	<b>(301,830)</b>

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

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March 31, 1994

**1. ACCOUNTING POLICIES**

**Fund accounting**

The accounts of the Institute are maintained in accordance with the principles of fund accounting in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources are classified, for accounting and reporting purposes, into funds with activities or objectives specified. Separate accounts are maintained for administration and other programming.

**Accrual accounting**

The Institute utilizes the accrual basis of accounting for additions to and deductions from fund balances.

**Fixed assets**

Fixed assets are initially recorded at cost. Donated fixed 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.

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

Building	5%
Equipment	20%
Mobile Homes	20%

Leasehold improvements are amortized on a straight line basis over the term of the lease.

Depreciation and amortization are charged for the full year in the year of acquisition. No depreciation or 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.

**Administrative services**

A separate fund has been designated to conduct certain of the Institute's administrative functions. The revenues and expenses of the Institute reflect interfund charges for these services.

**Inventory**

Inventory is valued at the lower of cost or market with cost being determined using average cost.

**Grants**

Grants earned during the year are recorded as revenue in the current period. Grants earned for capital expenditures are offset against the capital expenditure incurred.

NOTES TO FINANCIAL STATEMENTS

March 31, 1994

**2. MORTGAGE RECEIVABLE**

The Gabriel Dumont Institute Community Training Residence, Inc. mortgage receivable is due the earlier of 2007 or when the mortgage that Gabriel Dumont Institute Community Training Residence, Inc. has with Sasknative Economic Development Corporation is repaid. The rate of interest, collateral and repayment terms on the mortgage receivable are yet to be determined.

**3. FIXED ASSETS**

	1994		1993	
	Cost \$	Accumulated Depreciation \$	Cost \$	Accumulated Depreciation \$
<b>Administration</b>				
Land	117,000	—	117,000	—
Building	833,938	204,962	833,938	171,858
Equipment	992,523	776,817	979,763	722,891
Mobile trailers	29,676	16,484	49,849	24,758
Works of art	2,199	—	2,199	—
Leasehold improvements	258,158	257,384	258,158	256,610
	2,233,494	1,255,647	2,240,907	1,176,117
Accumulated depreciation	1,255,647		1,176,117	
	977,847		1,064,790	
<b>Core Services</b>				
Equipment	175,913	140,293	174,323	131,388
Works of art	26,750	—	26,750	—
Leasehold improvements	136,080	136,080	136,080	136,080
	338,743	276,373	337,153	267,468
Accumulated depreciation	276,373		267,468	
	62,370		69,685	
<b>S.U.N.T.E.P.</b>				
Equipment	116,373	89,694	113,106	83,024
Leasehold improvements	60,325	60,325	60,325	60,325
	176,698	150,019	173,431	143,349
Accumulated depreciation	150,019		143,349	
	26,679		30,082	
<b>Other</b>				
Equipment	16,780	10,944	16,780	9,485
Accumulated depreciation	10,944		9,485	
	5,836		7,295	
<b>Total cost</b>	<b>2,765,715</b>	<b>1,692,983</b>	<b>2,768,270</b>	<b>1,596,418</b>
<b>Total accumulated depreciation</b>	<b>1,692,983</b>		<b>1,596,418</b>	
	<b>1,072,732</b>		<b>1,171,852</b>	



NOTES TO FINANCIAL STATEMENTS

March 31, 1994

4. BANK INDEBTEDNESS

Accounts receivable have been pledged as collateral against the bank indebtedness. Bank indebtedness bears interest at prime plus 1 1/2%.

5. TERM DEBT

	1994 \$	1993 \$
12% mortgage, due August 1, 1999, repayable in monthly instalments of \$9,926 principal and interest, against which a building has been pledged as collateral.	481,616	541,715
Prime plus 2% term loan, repayable in monthly instalments of \$330 principal plus interest due August, 1993, against which accounts receivable and a mobile trailer have been pledged as collateral.	290	1,610
Prime plus 2% term loan, repayable in monthly instalments of \$360 principal plus interest, due July, 1994, against which mobile trailers have been pledged as collateral.	1,416	5,760
	<u>483,322</u>	<u>549,085</u>
Current portion	<u>74,000</u>	<u>65,000</u>
	<u>409,322</u>	<u>484,085</u>

The principal payments are estimated to be due as follows:

	\$
1994	74,000
1995	77,000
1996	86,000
1997	96,000
1998	104,000
1999	46,322
	<u>483,322</u>





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Gabriel Dumont Institute of Native Studies and Applied Research Inc.

NOTES TO FINANCIAL STATEMENTS

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March 31, 1994

**6. APPROPRIATED SURPLUS**

The Institute may make annual allocations from surplus for scholarships. The appropriated balances in the scholarship funds are:

	1994	1993
	\$	\$
Art Carriere Memorial Fund	2,566	2,566
Les Fiddler Memorial Fund	1,237	1,237
	<u>3,803</u>	<u>3,803</u>

**7. NET CHANGE IN NON-CASH WORKING CAPITAL ACCOUNTS**

	1994	1993
	\$	\$
<b>DECREASE (INCREASE) IN</b>		
Accounts receivable	405,626	(59,947)
Inventory	(12,289)	(43,731)
Prepaid expenses	105,713	(51,349)
<b>INCREASE (DECREASE) IN</b>		
Accounts payable	(23,944)	70,888
Deferred revenue	(106,228)	159,230
	<u>368,878</u>	<u>75,091</u>

**8. RELATED PARTY AND INTER-FUND TRANSACTIONS**

The Institute had the following transactions during the year and account balances at year end with its affiliates and between funds that are not specifically identified in these financial statements:

	1994	1993
	\$	\$
Accounts receivable	<u>161,590</u>	<u>478,350</u>
Accounts payable	<u>101,170</u>	<u>162,430</u>
Administrative services income from affiliates	<u>132,316</u>	<u>51,109</u>
Administrative services income from other funds	<u>1,032,677</u>	<u>1,411,776</u>

Inter-fund administrative services expenses are charged to the operating expenses of the various funds on a per use basis.

## NOTES TO FINANCIAL STATEMENTS

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March 31, 1994

### 9. CONTINGENT LIABILITIES

The Institute has been named in actions under which damages totalling approximately \$167,000 are being claimed. The outcomes of these actions are undeterminable at the balance sheet date and accordingly this amount has not been accrued as a liability in the financial statements. If a payment results from settlement of the lawsuit, it will be recorded in the period in which settlement occurs. The Institute is contingently liable as guarantor of a loan and operating line of credit of an affiliate which together amount to \$327,098 under which all the Institute's property has been pledged as collateral.

The Institute is contingently liable as guarantor of a loan and operating line of credit of an affiliate which together amount to \$327,098 under which all the Institute's property has been pledged as collateral.

### 10. COMMITMENTS

The Institute is committed under term leases as follows:

Regina	to September, 1994 at a monthly rental of \$5,252.
Saskatoon	to October, 1994 at a monthly rental of \$865.
Battlefords	to November, 1994 at a monthly rental of \$2,200.
Meadow Lake	to October, 1994 at a monthly rental of \$2,000.

### 11. 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.

### 12. COMPARATIVE FIGURES

The unappropriated surplus, beginning of year, for Other Specific Contract Properties includes \$39,851 surplus of the former Native Services Division.

**SCHEDULE OF GRANT REVENUE**

Year Ended March 31

	Administration	Core Service	S.U.N.T.E.P.	Other Specific	1994	1993
	\$	\$	\$	Contract Projects	Total	Total
				\$	\$	\$
Government of Canada	—	1,927	20,137	1,254,442	1,276,506	240,135
Employment and Immigration	—	—	—	10,000	10,000	—
Privy council	—	29,666	—	—	29,666	43,040
Secretary of State	—	—	—	24,873	24,873	—
Solicitor General	—	31,593	20,137	1,289,315	1,341,045	283,175

See accompanying notes

## SCHEDULE OF OTHER REVENUE

Year Ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1994 Total \$	1993 Total \$
Canada Mortgage and Housing Corporation	—	—	—	174,078	174,078	130,285
Corrections	—	—	—	—	—	11,359
Donations	1,795	2,613	—	—	4,408	205
Fees for services [note 8]	977,469	187,524	—	—	1,164,993	1,462,885
Conference revenue	—	—	—	16,349	16,349	102,809
Miscellaneous	22,176	4,818	2,157	59,783	88,934	44,851
P.A. District Chiefs	—	—	142,396	—	142,396	169,450
Sales and royalties	—	25,483	—	—	25,483	44,797
S.I.A.S.T.	—	—	—	—	—	199,238
Teaching income	—	—	83,586	—	83,586	76,246
Tuition income	—	—	946,548	41,949	988,497	730,126
Western Heritage Service	—	—	—	—	—	25,959
3rd Party Native Co-ordinating Group Inc., an affiliated organization	—	—	—	976,481	976,481	2,243,686
	1,001,440	220,438	1,174,687	1,288,640	3,665,205	5,241,896

See accompanying notes



## SCHEDULE OF OPERATING COSTS

Year Ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1994 Total \$	1993 Total \$
Administrative services	—	143,556	129,196	297,908	570,660	634,470
Bad debts	27,082	—	89,201	56,118	172,401	76,143
Building	211,757	36,670	141,761	161,589	551,777	644,500
Computer services	11,350	10,421	1,171	7,643	30,585	42,777
Consulting services	48,687	5,910	—	—	54,597	215,519
Core services	—	—	6,227	181,297	187,524	282,837
Depreciation and amortization	91,440	8,905	6,670	1,459	108,474	126,964
Duplicating	8,718	10,203	15,550	13,724	48,195	63,464
Equipment	45,389	3,184	5,707	69,216	123,496	165,018
Insurance	13,759	—	632	2,940	17,331	17,783
Interest - current	37,131	53	10	58	37,252	90,770
Interest - term	59,421	—	—	—	59,421	14,532
Miscellaneous	1,034	189	817	2,144	4,184	13,928
Office supplies	8,935	5,110	4,527	15,223	33,795	51,110
Postage and courier	15,850	7,029	4,197	5,084	32,160	41,299
Telephone	64,307	26,059	16,527	28,073	134,966	150,116
<b>646,785</b>	<b>644,860</b>	<b>257,289</b>	<b>422,193</b>	<b>842,476</b>	<b>2,166,818</b>	<b>2,631,230</b>

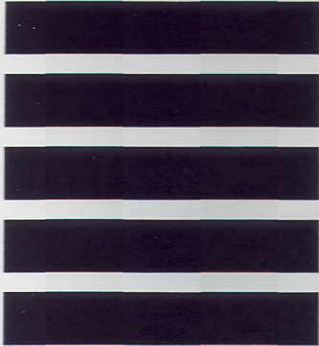
See accompanying notes

**SCHEDULE OF PUBLIC RELATIONS, SALARIES AND BENEFITS, AND TRAVEL  
AND SUSTENANCE EXPENSES**

Year Ended March 31

	Administration	Core Service	S.U.N.T.E.P.	Other Specific	1994	1993
	\$	\$	\$	Contract Projects	Total	Total
				\$	\$	\$
<b>Public relations</b>						
Orientation	—	—	2,649	112	2,761	5,035
Promotion, publicity, and graduation	1,038	4,885	1,370	10,587	17,880	35,363
Recruitment	1,182	2,151	1,079	9,099	13,511	29,968
	2,220	7,036	5,098	19,798	34,152	70,366
<b>Salaries and benefits</b>						
Staff salaries and wages	378,239	634,690	708,779	776,347	2,498,055	2,708,722
Staff benefits	66,400	81,439	88,130	65,697	301,666	327,930
Student wages	—	—	—	217,678	217,678	—
Student benefits	—	—	—	—	—	25,875
	444,639	716,129	796,909	1,059,722	3,017,399	3,062,527
<b>Travel and sustenance</b>						
Staff and students	27,852	38,556	22,509	105,791	194,708	359,788
Board	26,716	7,813	—	2,414	36,943	117,166
	54,568	46,369	22,509	108,205	231,651	476,954

See accompanying notes



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FINANCIAL STATEMENTS

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

March 31, 1995

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## AUDITORS' REPORT

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To the Board of Directors of  
**Gabriel Dumont Institute of Native Studies and Applied Research,  
Inc.**

We have audited the balance sheet of **Gabriel Dumont Institute of Native Studies and Applied Research, Inc.** as at March 31, 1995 and the statements of revenue and expenses, surplus, 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 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, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Ernst + Young*

Regina, Canada,  
August 4, 1995.

Chartered Accountants



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

BALANCE SHEET

As at March 31

	1995 \$	1994 \$
<b>ASSETS</b>		
<b>Current</b>		
Accounts receivable <i>[note 4 and 8]</i>	504,031	550,874
Inventory	75,768	79,865
Prepaid expenses	57,954	19,482
<b>Total current assets</b>	<b>637,753</b>	<b>650,221</b>
Mortgage receivable <i>[note 2]</i>	60,160	54,160
Fixed assets <i>[note 3]</i>	974,921	1,072,732
	<b>1,672,834</b>	<b>1,777,113</b>
<b>LIABILITIES AND SURPLUS</b>		
<b>Current</b>		
Bank indebtedness <i>[note 4]</i>	200,138	231,564
Accounts payable <i>[note 8]</i>	867,103	776,843
Deferred revenue	13,548	56,202
Current portion of term debt <i>[note 5]</i>	77,000	74,000
<b>Total current liabilities</b>	<b>1,157,789</b>	<b>1,138,609</b>
Term debt <i>[note 5]</i>	330,559	409,322
<b>Total liabilities</b>	<b>1,488,348</b>	<b>1,547,931</b>
<b>Surplus</b>		
Unappropriated	180,683	225,379
Appropriated <i>[note 6]</i>	3,803	3,803
<b>Total surplus</b>	<b>184,486</b>	<b>229,182</b>
	<b>1,672,834</b>	<b>1,777,113</b>

Contingent liabilities *[note 9]*

Commitments *[note 10]*

See accompanying notes

On behalf of the Board:

Director

Director

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

STATEMENT OF REVENUE AND EXPENSES

Year ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1995 Total \$	1994 Total \$
<b>REVENUE</b>						
Government of Canada [schedule 1]	—	8,324	—	1,380,475	1,388,799	1,341,045
Government of Saskatchewan	—	771,000	877,300	—	1,648,300	1,716,001
Other [schedule 2]	759,183	101,578	873,060	27,468	1,761,289	3,665,205
	759,183	880,902	1,750,360	1,407,943	4,798,388	6,722,251
<b>EXPENSES</b>						
Curriculum development	—	20,341	—	—	20,341	—
Instructional costs	1,603	5,803	520,916	265,837	794,159	1,530,085
Kapachee	—	48,344	—	—	48,344	48,275
Library costs	201	1,434	1,632	906	4,173	25,840
Operating costs [schedule 3]	497,231	241,139	289,873	406,980	1,435,223	2,166,818
Public relations [schedule 4]	384	2,343	8,187	11,402	22,316	34,152
Salaries and benefits [schedule 4]	446,735	479,949	780,270	662,616	2,369,570	3,017,399
Travel and sustenance [schedule 4]	55,990	14,633	18,631	59,704	148,958	231,651
	1,002,144	813,986	1,619,509	1,407,445	4,843,084	7,054,220
<b>Excess (deficiency) of revenue over expenses</b>	<b>(242,961)</b>	<b>66,916</b>	<b>130,851</b>	<b>498</b>	<b>(44,696)</b>	<b>(331,969)</b>

See accompanying notes

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

STATEMENT OF SURPLUS

Year ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1995 Total \$	1994 Total \$
<b>Unappropriated</b>						
Balance, beginning of year	(299,290)	136,826	73,916	313,927	225,379	557,348
Excess (deficiency) of revenue over expenses	(242,961)	66,916	130,851	498	(44,696)	(331,969)
<b>Balance, end of year</b>	<b>(542,251)</b>	<b>203,742</b>	<b>204,767</b>	<b>314,425</b>	<b>180,683</b>	<b>225,379</b>

See accompanying notes

STATEMENT OF CASH FLOWS

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Year ended March 31

	1995 \$	1994 \$
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	(44,696)	(331,969)
Charges to operations not affecting cash in the current year		
Loss (gain) on disposal of fixed assets	17,115	(6,237)
Depreciation and amortization	89,998	108,474
Net change in non-cash working capital accounts [note 7]	60,074	368,878
<b>Cash provided by operating activities</b>	<b>122,491</b>	<b>139,146</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(15,579)	(17,617)
Proceeds on disposal of fixed assets	6,277	14,500
Increase in mortgage receivable	(6,000)	—
<b>Cash used in investing activities</b>	<b>(15,302)</b>	<b>(3,117)</b>
<b>FINANCING ACTIVITIES</b>		
Term debt repayments	(75,763)	(65,763)
<b>Cash used in financing activities</b>	<b>(75,763)</b>	<b>(65,763)</b>
Decrease in bank indebtedness during the year	31,426	70,266
Bank indebtedness, beginning of year	(231,564)	(301,830)
<b>Bank indebtedness, end of year</b>	<b>(200,138)</b>	<b>(231,564)</b>

*See accompanying notes*



## NOTES TO FINANCIAL STATEMENTS

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March 31, 1995

### 1. ACCOUNTING POLICIES

#### Fund accounting

The accounts of the Institute are maintained in accordance with the principles of fund accounting in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources are classified, for accounting and reporting purposes, into funds with activities or objectives specified. Separate accounts are maintained for administration and other programming.

#### Accrual accounting

The Institute utilizes the accrual basis of accounting for additions to and deductions from fund balances.

#### Fixed assets

Fixed assets are initially recorded at cost. Donated fixed 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.

Depreciation 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.

Depreciation and amortization are charged for the full year in the year of acquisition. No depreciation or 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.

#### Administrative services

A separate fund has been designated to conduct certain of the Institute's administrative functions. The revenues and expenses of the Institute reflect interfund charges for these services.

#### Inventory

Inventory is valued at the lower of cost or market with cost being determined using average cost.

#### Grants

Grants earned during the year are recorded as revenue in the current period. Grants earned for capital expenditures are offset against the capital expenditure incurred.

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

NOTES TO FINANCIAL STATEMENTS

March 31, 1995

2. MORTGAGE RECEIVABLE

The Gabriel Dumont Institute Community Training Residence Inc. mortgage receivable is due on demand, bearing interest at C.I.B.C. prime plus 1%, with the building pledged as collateral.

3. FIXED ASSETS

	1995		1994	
	Cost \$	Accumulated Depreciation \$	Cost \$	Accumulated Depreciation \$
<b>Administration</b>				
Land	117,000	—	117,000	—
Building	833,938	236,411	833,938	204,962
Equipment	988,706	814,461	992,523	776,817
Mobile trailers	—	—	29,676	16,484
Works of art	2,199	—	2,199	—
Leasehold improvements	258,158	258,158	258,158	257,384
Accumulated depreciation	2,200,001	1,309,030	2,233,494	1,255,647
	1,309,030		1,255,647	
	890,971		977,847	
<b>Core Services</b>				
Equipment	175,913	147,417	175,913	140,293
Works of art	26,750	—	26,750	—
Leasehold improvements	136,080	136,080	136,080	136,080
Accumulated depreciation	338,743	283,497	338,743	276,373
	283,497		276,373	
	55,246		62,370	
<b>S.U.N.T.E.P.</b>				
Equipment	119,738	95,703	116,373	89,694
Leasehold improvements	60,325	60,325	60,325	60,325
Accumulated depreciation	180,063	156,028	176,698	150,019
	156,028		150,019	
	24,035		26,679	
<b>Other</b>				
Equipment	16,780	12,111	16,780	10,944
Accumulated depreciation	12,111		10,944	
	4,669		5,836	
<b>Total cost</b>	<b>2,735,587</b>	<b>1,760,666</b>	<b>2,765,715</b>	<b>1,692,983</b>
<b>Total accumulated depreciation</b>	<b>1,760,666</b>		<b>1,692,983</b>	
	<b>974,921</b>		<b>1,072,732</b>	

NOTES TO FINANCIAL STATEMENTS

March 31, 1995

4. BANK INDEBTEDNESS

Accounts receivable have been pledged as collateral against the bank indebtedness. Bank indebtedness bears interest at prime plus 1 1/2%.

5. TERM DEBT

	1995 \$	1994 \$
10.75% mortgage, renewable on a yearly basis, repayable in monthly instalments of \$9,642 principal and interest, against which a building has been pledged as collateral.	407,559	481,616
Prime plus 2% term loan, repayable in monthly instalments of \$330 principal plus interest due August, 1993, against which accounts receivable and a mobile trailer have been pledged as collateral.	—	290
Prime plus 2% term loan, repayable in monthly instalments of \$360 principal plus interest, due July, 1994, against which mobile trailers have been pledged as collateral.	—	1,416
	407,559	483,322
Current portion	77,000	74,000
	<u>330,559</u>	<u>409,322</u>

The principal payments are estimated to be due as follows:

	\$
1996	77,000
1997	85,000
1998	95,000
1999	105,000
2000	45,559
	<u>407,559</u>



NOTES TO FINANCIAL STATEMENTS

March 31, 1995

**6. APPROPRIATED SURPLUS**

The Institute may make annual allocations from surplus for scholarships. The appropriated balances in the scholarship funds are:

	1995	1994
	\$	\$
Art Carriere Memorial Fund	2,566	2,566
Les Fiddler Memorial Fund	1,237	1,237
	<u>3,803</u>	<u>3,803</u>

**7. NET CHANGE IN NON-CASH WORKING CAPITAL ACCOUNTS**

	1995	1994
	\$	\$
<b>DECREASE (INCREASE) IN</b>		
Accounts receivable	46,843	405,626
Inventory	4,097	(12,289)
Prepaid expenses	(38,472)	105,713
<b>INCREASE (DECREASE) IN</b>		
Accounts payable	90,260	(23,944)
Deferred revenue	(42,654)	(106,228)
	<u>60,074</u>	<u>368,878</u>

**8. RELATED PARTY AND INTER-FUND TRANSACTIONS**

The Institute had the following transactions during the year and account balances at year end with its affiliates and between funds that are not specifically identified in these financial statements:

	1995	1994
	\$	\$
Accounts receivable	<u>152,459</u>	161,590
Accounts payable	<u>107,674</u>	101,170
Administrative services income from affiliates	<u>89,410</u>	132,316
Administrative services income from other funds	<u>712,592</u>	1,032,677
Interest income from affiliate	<u>6,000</u>	—

Inter-fund administrative services expenses are charged to the operating expenses of the various funds on a per use basis.





## SCHEDULE OF GRANT REVENUE

Year ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1995 Total \$	1994 Total \$
Government of Canada	—	8,324	—	1,380,475	1,388,799	1,276,506
Employment and Immigration	—	—	—	—	—	10,000
Privy council	—	—	—	—	—	29,666
Secretary of State	—	—	—	—	—	24,873
Solicitor General	—	8,324	—	1,380,475	1,388,799	1,341,045

See accompanying notes

## SCHEDULE OF OTHER REVENUE

Year ended March 31

	Administration	Core Service	S.U.N.T.E.P.	Other Specific	1995	1994
	\$	\$	\$	Contract Projects	Total	Total
				\$	\$	\$
Canada Mortgage and Housing Corporation	—	—	—	—	—	174,078
Donations	—	8,242	—	—	8,242	4,408
Fees for services (note 8)	731,199	70,803	—	—	802,002	1,164,993
Conference revenue	—	—	—	—	—	16,349
Interest	7,142	—	—	—	7,142	—
Miscellaneous	20,842	583	1,329	28	22,782	88,934
P.A. District Chiefs	—	—	63,275	—	63,275	142,396
Sales and royalties	—	21,950	—	—	21,950	25,483
Teaching income	—	—	91,684	—	91,684	83,586
Tuition income	—	—	716,772	—	716,772	988,497
3rd Party Metis Co-ordinating Group Inc., an affiliated organization	—	—	—	27,440	27,440	976,481
	759,183	101,578	873,060	27,468	1,761,289	3,665,205

See accompanying notes

## SCHEDULE OF OPERATING COSTS

Year ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1995 Total \$	1994 Total \$
Administrative services	—	118,769	120,163	160,814	399,746	570,660
Bad debts (recovery)	6,209	—	(20,627)	(11,292)	(25,710)	172,401
Building	153,176	44,602	135,569	99,308	432,655	551,777
Computer services	7,069	15,744	758	2,027	25,598	30,585
Consulting services	54,144	8,656	—	945	63,745	54,597
Core services	—	—	—	70,803	70,803	187,524
Depreciation and amortization	73,131	7,124	6,009	3,734	89,998	108,474
Duplicating	8,694	6,125	10,192	6,991	32,002	48,195
Equipment	42,806	6,865	8,426	46,158	104,255	123,496
Insurance	12,094	52	487	1,688	14,321	17,331
Interest - current	43,814	134	100	173	44,221	37,252
Interest - term	45,174	—	—	—	45,174	59,421
Miscellaneous	844	5,169	3,653	—	10,560	4,184
Office supplies	1,915	1,226	2,898	4,526	10,565	33,795
Postage and courier	6,265	1,362	3,189	1,988	12,804	32,160
Telephone	41,896	25,311	19,056	18,223	104,486	134,966
	497,231	241,139	289,873	406,980	1,435,223	2,166,818

See accompanying notes



**SCHEDULE OF PUBLIC RELATIONS, SALARIES AND BENEFITS, AND TRAVEL  
AND SUSTENANCE EXPENSES**

Year ended March 31

	Administration \$	Core Service \$	S.U.N.T.E.P. \$	Other Specific Contract Projects \$	1995 Total \$	1994 Total \$
<b>Public relations</b>						
Orientation	—	—	647	(200)	447	2,761
Promotion, publicity, and graduation	384	2,343	6,570	8,906	18,203	17,880
Recruitment	—	—	970	2,696	3,666	13,511
	384	2,343	8,187	11,402	22,316	34,152
<b>Salaries and benefits</b>						
Staff salaries and wages	382,558	427,164	693,615	515,353	2,018,690	2,498,055
Staff benefits	64,177	52,785	86,655	45,891	249,508	301,666
Student wages	—	—	—	101,372	101,372	217,678
	446,735	479,949	780,270	662,616	2,369,570	3,017,399
<b>Travel and sustenance</b>						
Staff and students	15,813	14,151	18,281	59,704	107,949	194,708
Board	40,177	482	350	—	41,009	36,943
	55,990	14,633	18,631	59,704	148,958	231,651

See accompanying notes

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FINANCIAL STATEMENTS

**DUMONT TECHNICAL  
INSTITUTE INC.**

June 30, 1995

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## AUDITORS' REPORT

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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, 1995 and the statements of revenue, expenses and deficit, 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 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 June 30, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Ernst + Young*

Chartered Accountants

Regina, Canada,  
August 11, 1995.

**Dumont Technical Institute Inc.**  
(Incorporated under The Non-profit Corporations Act)

**BALANCE SHEET**

As at June 30

	1995 \$	1994 \$
<b>ASSETS</b>		
Cash	240,324	56,445
Accounts receivable	262,779	1,947
Prepaid expenses	—	93
Fixed assets <i>[note 3]</i>	4,547	3,430
	<u>507,650</u>	<u>61,915</u>
<b>LIABILITIES AND DEFICIT</b>		
<b>Liabilities</b>		
Accounts payable <i>[note 4]</i>	312,757	148,806
Deferred revenue	50,292	26,700
Unexpended grants repayable	189,059	—
<b>Total liabilities</b>	<u>552,108</u>	<u>175,506</u>
<b>Deficit</b>	<u>(44,458)</u>	<u>(113,591)</u>
	<u>507,650</u>	<u>61,915</u>

Commitments *[note 6]*

See accompanying notes

On behalf of the Board:

Director

Director



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Dumont Technical Institute Inc.

STATEMENT OF REVENUE, EXPENSES AND DEFICIT

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Year ended June 30

	1995 \$	1994 \$
<b>REVENUE</b>		
Government of Canada	89,748	—
Government of Saskatchewan	1,436,125	288,324
	<u>1,525,873</u>	<u>288,324</u>
<b>EXPENSES</b>		
Administrative services <i>[note 4]</i>	81,622	36,041
Bad debt	—	10,000
Consulting	13,698	23,257
Depreciation	1,137	858
Equipment	10,450	22,606
Insurance	—	1,318
Interest and bank charges	456	147
Instructional costs	1,136,963	202
Miscellaneous	738	1,808
Office supplies	4,724	5,965
Professional services	3,279	2,417
Public relations	3,861	1,045
Rent <i>[note 4]</i>	21,309	27,943
Repairs and maintenance	—	503
Salaries	130,093	156,840
Staff and board travel	16,472	16,541
Staff benefits	18,041	20,066
Telephone and fax	13,897	6,542
	<u>1,456,740</u>	<u>334,099</u>
Excess (deficiency) of revenue over expenses	69,133	(45,775)
Deficit, beginning of year	(113,591)	(67,816)
Deficit, end of year	<u>(44,458)</u>	<u>(113,591)</u>

See accompanying notes

Dumont Technical Institute Inc.

STATEMENT OF CASH FLOWS

Year ended June 30

	1995 \$	1994 \$
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	69,133	(45,775)
Add items not affecting cash		
Depreciation	1,137	858
Net change in non-cash working capital accounts <i>[note 5]</i>	115,863	100,662
<b>Cash provided by operating activities</b>	<b>186,133</b>	<b>55,745</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(2,254)	(4,288)
<b>Cash used in investing activities</b>	<b>(2,254)</b>	<b>(4,288)</b>
Increase in cash during the year	183,879	51,457
Cash, beginning of year	56,445	4,988
<b>Cash, end of year</b>	<b>240,324</b>	<b>56,445</b>

See accompanying notes

## NOTES TO FINANCIAL STATEMENTS

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June 30, 1995

### 1. INCORPORATION AND COMMENCEMENT OF OPERATIONS

Dumont Technical Institute Inc. (DTI) was incorporated on October 11, 1991 under the laws of Saskatchewan as a non-profit corporation. The purpose of the organization is to provide educational programs to Metis people in conjunction with the Saskatchewan Institute of Applied Science and Technology (SIASST). Operations commenced as of November 1, 1992. Prior to this date, all activities of DTI were carried on by Gabriel Dumont Institute of Native Studies and Applied Research, Inc.

An agreement for the provision of services was reached between DTI and SIASST in June of 1995.

### 2. ACCOUNTING POLICIES

#### Accrual accounting

The organization uses the accrual basis of accounting.

#### Fixed assets

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

Depreciation has been provided on the diminishing balance method at the following rate:

Furniture and equipment                      20%

Depreciation is charged in the year of acquisition for the full year. No depreciation 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. FIXED ASSETS

	1995		1994
	Cost	Accumulated	Net Book
	\$	Depreciation	Value
		\$	\$
Furniture and equipment	6,542	1,995	4,547
			3,430

## NOTES TO FINANCIAL STATEMENTS

June 30, 1995

### 4. RELATED PARTY TRANSACTIONS

The organization had the following transactions during the period and account balances at year end with Gabriel Dumont Institute of Native Studies and Applied Research, Inc. that are not specifically identified in these financial statements:

	1995 \$	1994 \$
Accounts payable	66,168	132,175
Administrative services	81,622	36,041

The organization paid \$715 [\$26,400 in 1994] for rent of premises to Metis Nation of Saskatchewan.

### 5. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

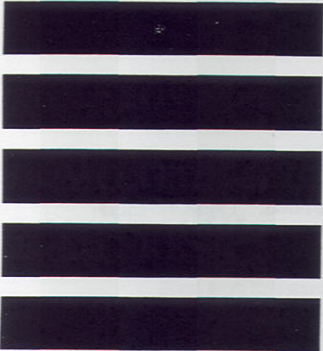
	1995 \$	1994 \$
DECREASE (INCREASE) IN		
Accounts receivable	(260,832)	1,012
Prepaid expenses	93	5,907
INCREASE IN		
Accounts payable	163,951	67,043
Deferred revenue	23,592	26,700
Unexpended grants repayable	189,059	—
	115,863	100,662

### 6. COMMITMENTS

The organization is committed under term leases as follows:

North Battleford	to June, 1996 at a monthly rental of \$2,200
Saskatoon	to March 31, 1996 at a monthly rental of \$1,300





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**FINANCIAL STATEMENTS**

**GABRIEL DUMONT INSTITUTE  
COMMUNITY TRAINING  
RESIDENCE INC.**

**March 31, 1995**

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## AUDITORS' REPORT

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To the Board of Directors  
**Gabriel Dumont Institute Community Training Residence Inc.**

We have audited the balance sheet of **Gabriel Dumont Institute Community Training Residence Inc.** as at March 31, 1995 and the statements of deficit, revenue and expenses 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.

Except as explained in the following paragraph, we conducted our audit in accordance with 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.

The organization incurred expenditures of \$1,953 that were not adequately supported. Accordingly, we were unable to determine whether any adjustments might be necessary to expenses, excess (deficiency) of revenue over expenses and deficit.

In our opinion, except for the effect of adjustments, if any, which might have been determined necessary had we been able to satisfy ourselves concerning the support of the expenditures described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Ernst + Young*

Regina, Canada,  
August 16, 1995.

Chartered Accountants

Gabriel Dumont Institute Community Training Residence Inc.  
[Incorporated under the Non-Profit Corporations Act]

BALANCE SHEET

As at March 31

	1995 \$	1994 \$
<b>ASSETS</b>		
<b>Current</b>		
Cash	3,658	—
Short term investments	—	5,108
Accounts receivable [note 4]	8,025	15,555
Prepaid expenses	7,363	11,794
<b>Total current assets</b>	<b>19,046</b>	<b>32,457</b>
Fixed assets [note 2]	398,100	414,644
	<b>417,146</b>	<b>447,101</b>
<b>LIABILITIES AND DEFICIT</b>		
<b>Current</b>		
Bank indebtedness [note 3]	—	27,175
Accounts payable [note 4]	196,783	93,086
Interest payable	19,912	19,827
Current portion of term debt [note 5]	33,334	33,334
<b>Total current liabilities</b>	<b>250,029</b>	<b>173,422</b>
Term debt [note 5]	293,415	320,749
<b>Total liabilities</b>	<b>543,444</b>	<b>494,171</b>
<b>Deficit</b>	<b>(126,298)</b>	<b>(47,070)</b>
	<b>417,146</b>	<b>447,101</b>

See accompanying notes

On behalf of the Board:

Director

Director

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Gabriel Dumont Institute Community Training Residence Inc.

STATEMENT OF DEFICIT

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As at March 31

	1995					1994
	Residence Operations \$	Resident Lodging Fund \$	Literacy Fund \$	Other \$	Total \$	\$
Deficit, beginning of year	(77,524)	(8,386)	7,422	31,418	(47,070)	(28,645)
Excess (deficiency) of revenue over expenses	(77,612)	(12,928)	(2,250)	13,562	(79,228)	(18,425)
<b>Deficit, end of year</b>	<b>(155,136)</b>	<b>(21,314)</b>	<b>5,172</b>	<b>44,980</b>	<b>(126,298)</b>	<b>(47,070)</b>

*See accompanying notes*



Gabriel Dumont Institute Community Training Residence Inc.

STATEMENT OF REVENUE AND EXPENSES

Year ended March 31

	1995					1994 \$
	Residence Operations \$	Resident Lodging \$	Fund Fund \$	Literacy Fund \$	Other \$	
<b>REVENUE</b>						
Department of Justice	321,731	—	—	71,671	393,402	397,731
National Literacy Secretariat	—	—	—	—	—	11,500
Client fees	—	21,294	—	—	21,294	25,788
Client fees not recorded	—	—	—	—	—	(7,197)
Catering	586	—	—	—	586	3,188
Miscellaneous income	987	6,399	—	—	7,386	1,069
	323,304	27,693	—	-71,671	422,668	432,079
<b>EXPENSES</b>						
Administrative services <i>[note 4]</i>	40,216	—	—	—	40,216	38,400
Audit and legal	34,213	—	2,250	—	36,463	6,185
Bad debts	1,791	—	—	—	1,791	5,541
Computer consulting	2,328	—	—	—	2,328	500
Depreciation	2,815	—	—	13,729	16,544	17,250
Equipment - minor	481	371	—	—	852	978
Equipment rental	882	—	—	—	882	—
Insurance	—	—	—	4,242	4,242	4,776
Interest <i>(note 4)</i>	—	—	—	30,593	30,593	24,641
Loss on theft of fixed assets	—	—	—	—	—	1,328
Miscellaneous	3,076	705	—	—	3,781	3,109
Office supplies	5,449	50	—	—	5,499	6,386
Property taxes	—	—	—	9,545	9,545	9,434
Recruitment	1,635	—	—	—	1,635	—
Repairs and maintenance	1,960	9	—	—	1,969	2,507
Resident programs	2,199	6,902	—	—	9,101	9,658
Resident supplies	33,662	3,049	—	—	36,711	45,092
Salaries	199,071	23,828	—	—	222,899	211,306
Staff benefits	25,393	3,754	—	—	29,147	23,488
Staff and board travel	31,871	—	—	—	31,871	16,184
Telephone and fax	5,555	—	—	—	5,555	7,137
Unsupported expenditures <i>(note 7)</i>	—	1,953	—	—	1,953	8,754
Utilities	8,319	—	—	—	8,319	7,850
	400,916	40,621	2,250	58,109	501,896	450,504
Excess (deficiency) of revenue over expenses	(77,612)	(12,928)	(2,250)	13,562	(79,228)	(18,425)

See accompanying notes

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Gabriel Dumont Institute Community Training Residence Inc.

STATEMENT OF CASH FLOWS

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Year ended March 31

	1995	1994
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	(79,228)	(18,425)
Asset addition	—	(3,608)
Charges to operations not affecting cash in the current period		
Depreciation	16,544	17,250
Loss of theft of fixed assets	—	1,328
Net change in non-cash working capital balances [note 6]	115,743	(35,520)
<b>Cash provided by (used in) operating activities</b>	<b>53,059</b>	<b>(38,975)</b>
<b>INVESTING ACTIVITIES</b>		
Decrease in short term investments	5,108	553
<b>Cash provided by investing activities</b>	<b>5,108</b>	<b>553</b>
<b>FINANCING ACTIVITIES</b>		
Increase in term debt	6,000	—
Repayment of term debt	(33,334)	(33,334)
<b>Cash used in financing activities</b>	<b>(27,334)</b>	<b>(33,334)</b>
<b>Increase (decrease) in cash</b>	<b>30,833</b>	<b>(71,756)</b>
Cash (bank indebtedness), beginning of year	(27,175)	44,581
<b>Cash (bank indebtedness), end of year</b>	<b>3,658</b>	<b>(27,175)</b>

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

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March 31, 1995

**1. ACCOUNTING POLICIES**

**Fund accounting**

The organization uses accounting procedures in which a self-balancing group of accounts is provided for each accounting entity established by legal, contractual or voluntary action. The organization currently has the following funds:

*Resident Operations*

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

*Resident Lodging Fund*

This fund represents amounts collected from the residents for lodging and is used for resident programs and the betterment of the facilities.

*Literacy Fund*

This fund represents a grant received to be used towards specified literacy programs.

*Other*

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

For financial reporting purposes, the balance sheet consolidates the assets and liabilities of all funds. The statement of revenue and expenses and statement of deficit classify the amounts of each fund.

**Fixed assets**

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

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

Furniture and equipment	20%
Building	4%

Depreciation is charged in the year of acquisition for the full year. No depreciation 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.



Gabriel Dumont Institute Community Training Residence Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 1995

2. FIXED ASSETS

	1995			1994
	Cost \$	Accumulated Depreciation \$	Net Book Value \$	Net Book Value \$
Furniture and equipment	33,657	22,398	11,259	14,074
Building	403,141	73,644	329,497	343,226
Land	57,344	—	57,344	57,344
	494,142	96,042	398,100	414,644

3. BANK INDEBTEDNESS

A general assignment of the organization's accounts receivable has been pledged as collateral against the bank indebtedness, which is guaranteed by Gabriel Dumont Institute of Native Studies and Applied Research, Inc. Bank indebtedness bears interest at prime plus 1 1/2%.

4. RELATED PARTY TRANSACTIONS

The organization had the following transactions during the year and account balances at the year end that are not specifically identified in these financial statements:

	1995 \$	1994 \$
<b>GABRIEL DUMONT INSTITUTE OF NATIVE STUDIES AND APPLIED RESEARCH, INC.</b>		
Accounts payable	145,378	60,386
Administrative services	40,216	38,400
Interest	6,000	—
<b>3RD PARTY METIS CO-ORDINATING GROUP INC.</b>		
Accounts receivable	546	546



Gabriel Dumont Institute Community Training Residence Inc.

NOTES TO FINANCIAL STATEMENTS

March 31, 1995

5. TERM DEBT

	1995 \$	1994 \$
SaskNative Economic Development Corporation mortgage due June, 2002, repayable in annual instalments of \$33,334 principal plus interest (prime + 1.5%) against which the building has been pledged as collateral.	266,589	299,923
Gabriel Dumont Institute of Native Studies and Applied Research, Inc. loan due on demand bearing of CIBC prime plus 1% against which the building has been pledged as collateral.	60,160	54,160
	<u>326,749</u>	<u>354,083</u>
Less current portion	33,334	33,334
	<u>293,415</u>	<u>320,749</u>

The estimated principal payments due in each of the next five fiscal years are as follows:

	\$
1996	33,334
1997	33,334
1998	33,334
1999	33,334
2000	33,334
Thereafter	160,079
	<u>326,749</u>

6. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

	1995 \$	1994 \$
<b>DECREASE (INCREASE) IN</b>		
Accounts receivable	7,530	(6,287)
Prepaid expenses	4,431	(895)
<b>INCREASE (DECREASE) IN</b>		
Accounts payable	103,697	(21,918)
Interest payable	85	(6,060)
Deferred revenue	—	(360)
	<u>115,743</u>	<u>(35,520)</u>

NOTES TO FINANCIAL STATEMENTS

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March 31, 1995

**7. UNSUPPORTED EXPENDITURES**

Invoices, cheques or other documentation are not available to support expenditures amounting to \$1,953 [1994 - \$8,754].

**8. ECONOMIC DEPENDENCE**

The majority of funding for the operations of the organization is provided by the Department of Justice of Saskatchewan. As a result, the organization is dependent upon the continuance of this funding to maintain operations at their current level. The current contract expires on March 31, 1996.