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1st Quarter Board Meeting – July 28, 2026

Kenora – Super 8

PRESENT: President, Sue Boshey, Nigigoonsiminikaaning First Nation
Vice-President, Christine Jourdain, Couchiching First Nation
Tania Boshkaykin, Seine River First Nation, via zoom
Candice Kelly, Onigaming First Nation, via zoom
Wesley Nelson, Northwest Angle #33 First Nation, via zoom
Donna Namaypoke, Naotkamegwanning First Nation
Roy Assin, Absubpeechoseewagong First Nation
Danine Chief, Waabigoniiw Saaga'Iganiiw Ojibway Nation
Mitchell Lands, Migisi Sahgaigan First Nation
Albert Handorgan, Anishinaabeg of Naongashing First Nation
Jackie McClain, Executive Assistant, Police Services Board
Chief of Police Cheryl Gervais, Treaty Three Police Service
Deputy Chief Tricia Rupert, Treaty Three Police Service
Kristine Gagne, Director of Corporate Services, Treaty Three Police Service
Facilitator, Derrick Henderson
Donna Anderson, Communication Specialist, Treaty Three Police Service

REGRETS: Secretary/Treasurer, Sean Blair-Councillor, Naicatchewenin First Nation
Dean McMahon, Rainy River First Nations, via zoom
Charmaine Hunter, Mishkosiminiziibiing River First Nation
Roy Morrison, Mitaanjigamiing First Nation
Fawn Wapioke, Iskatewizaagegan No 39 First Nation
Barney Petiquan, Wabauskang First Nation
Denise Wesley, Administrative Assistant, Treaty Three Police Services Board
VACANT, Niisaachewan Anishinaabe First Nation
VACANT, Shoal Lake #40 First Nation
VACANT, Animakee Wa Zhing #37 First Nation
VACANT, Gakijiwanong First Nation
VACANT, Wauzhushk Onigum First Nation
VACANT, Washagamis Bay First Nation

Opening Prayer

Meeting was opened by Elder Don Jones and Drummers @ 10:11 a.m.

Acknowledgements

President Boshey welcomed everyone to the meeting today.

Quorum was not reached. Presentations for information only.

AGENDA Review & Approval – No conflicts declared

The Facilitator outlined the agenda. No motion due to quorum not reached.

MINUTE Review & Approval – 4th Quarter Meeting – April 28, 2026

The draft minutes of April 28, 2026, 4th Quarter Board meeting were reviewed.
No motion due to quorum not reached.

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MANAGEMENT & OPERATIONAL REPORT

Handout provided in meeting package. Power Point outlined.

Chief Cheryl Gervais and Deputy Chief Tricia Rupert outlined the report as shown on screen.

AUDITED STATMENTENTS

Handouts Provided: 2026 Draft Financials and Audit Findings
MNP Auditor Jennifer Pyzer presented the Audited statements:
Highlights:

- Financial Statements,
- Schedules - which are basically programs or pots of funding that you need to report on separately, so we'll go through those first, and then we'll go to the statement of operations.
- Schedule 17 - One-time funding. It was $3 million in total. This year, you had some deferred from the previous year, $945,000. You received the $210,000. There is $90,000 yet to come. $816,000 of funding fully expended on mostly salaries and benefits and training and recruitment costs, in that $349,000. There was some additional advertising this year and then the bottom schedule, no activity in the current year.
- Schedule 15 - Shows victim support funding, so this was from Ontario. This was $400,000 in total over two years. Just because of the timing, you have to return $80,000 unspent funds, but you can defer $66,000 to the subsequent year, and you spent $74,000 in total.
- Schedule 13 - Funding from Ontario for Mobile Crisis Response Team. You received $360,000 again this year, and you fully spent that on salaries and benefits.
- Schedule 17 - Also from Ontario, a small increase here for the MMIWG program to $1,013,000, which was also fully spent in the current year.
- Schedule 11 - Are both MCCSS-funded programs, so $54,000 for one, $108,310 for the other, and both of those were fully spent this year.
- Schedule 9. no activity in the current year.
- Schedule 10 from Ontario for, human trafficking, $34,800, fully spent on salaries and benefits.
- PAVIS funding from the province, $183,305. It's been that for 1 or 2 or 10 or 20 years. $183,305 fully spent, mostly salaries and benefits here again.
- Ontario funding for RIDE program, $20,611, which was fully spent on salaries and benefits, and then no Treaty Day security, um, from ISC this year.
- Schedule 3 - The First Nations Officer Fund, there was a 37% funding increase to $1.663 million, an increase of $618,000. That's all actually sitting in receivables, so hasn't actually been cash flowed yet this year. That was fully spent on salaries and benefits.
- Schedule 4 - From Ontario, $59,989 for proceeds of crime, and also $100,000 on Schedule 5 - For proceeds of crime training, all fully spent.
- Schedule 2 - RCMP funding for organized crime, another one that's been the same for as long as I can remember, $147,680. and $8,000 from Ontario, and this is fully spent as well. Uh, mostly salaries and benefits.
- Schedule 1 - Is your main policing program funding. So, lots going on here this year. So, on the first line, the base funding increased by 14%. $19,134,000 from $16,725,000 in the previous year. If you were here last year, you'll recall that you had a significant deficit, $5.383 million. That was fully funded and recovered in the current year. So, from Canada, $2.799 million. From Ontario, uh, $2.583. The funding agreement, your base funding agreement allows you to carry over 20% or defer 20% of your funding under certain circumstances, so you can defer 4.85, which is well below the 20% allowable.
- From Ontario, the base funding also increased by 14% to $17,662,000.
- Their share of the deficit recovery was 2.583. There were additional settlement funds related to pensions of $67,000.
- Total funding this year, $41,837,000 on a budget of $36,863,000, because you would not have budgeted for the deficit recovery.
- In terms of expenditure this year, $36,449,000.
- There's nothing in the current year surplus that needs to be repaid, because it's funding for the prior year that wasn't agreed to until the current year, so it's okay to show that gigantic surplus.
- Statement of Operations that combines all those schedules and rolls them up into a summary.
- This totals up all the schedules that we looked at, so in total, your funding this year was $46,482,000. 3.9% increase from Canada.12.7% increase from Ontario, because they fund

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more than just your, main operating funds.

- Total Expenditures - $41 million, down from $48 million in the previous year. So, big swings relate mainly to two things. Significant capital asset additions in the previous year, less this year. Then, salary and benefit, retro pays in the previous year.
- Governance - $565. Insurance, a significant expense, $563. Legal and professional fees decreased this year from $496 to $252, and that is mostly made up of legal fees and the decreases in legal fees as well.
- Training this year is one of the only expenses that increased from $795 to $937, and that includes some additional recruitment costs this year.
- Transport - decreased from $5 million to $3.7, because vehicle replacements were $2.4 million this year, whereas they were $3.7 last year.
- Again, the surplus is $5.387 compared to $5.243. The CRC surplus this year was about $10,000, so that's kind of buried in that $5.387 million. That's the one pot of funding that you can keep and don't have to return.
- Statement of Financial Position - so this is the snapshot of where all that activity landed you on the last day of the fiscal year. So this year, you had actually had cash in the bank of $530,000, we'll see when we get to liabilities, last year you were using a line of credit to the tune of $4.3 million, so that's actually a $4.8 million increase in cash.
- Accounts Receivable - this year, just under $6 million at $5.2. The majority of that is obviously funding from Canada and Ontario. It also includes HST rebates.
- No prepaid expenses this year. Last year, you still had some vehicle deposits that were prepaid of $441,000.
- Current assets this year were $6.5 million, uh, compared to $5.6 in the prior year. And then your capital assets, uh, which get recorded at cost and written off over the useful lives on the balance sheet, were $14,758,000.
- No bank indebtedness this year. Accounts payable of, uh, $3,075,000 down from the prior year. Most of that decrease was, in the prior year, you had significant legal and consulting fees in payables at the end of the year.
- Surplus repayable this year, just $80,000 additional funding to be returned this year.
- So, your total assets less your liabilities gives you your net assets, and at the end of this year, you had $14,758,000 invested in capital assets. The internally restricted funds is the accumulated surplus over all the years that you operated the CRC program.
- Going Concern - note one, if you've been on the board for a while, note one is going concern. Going concern is in some years and out some years and then back in other years. It was last year because of the deficit. It's back in again this year. So even though this year you're not using your line of credit, you don't have a significant deficit. Your funding agreement expires at the end of your next fiscal year.
- The going concern assumption says that the organization… there's no material uncertainty that it won't operate for at least the next fiscal year. So, we know you've got one year, I think you're projecting a deficit in that year and you don't have a funding agreement beyond that. So then that creates material uncertainty that beyond one fiscal year, we don't really know what's going to happen. That's why that's back in there again this year.
- Note 11 - I mentioned the modified basis of accounting. Basically, you can only record kind of short-term accruals. So, something that you would normally pay like a trade payable, like your hydro bill or your payroll accrual. You can't record an expense; vacation pay until it's actually paid. But your technical legal liability at the end of the year was $970,000. vacation that people hadn't taken.
- Severance Pay - its employees with greater than five years of service. That's not everybody. For employees with greater than five years of service, they're entitled to severance pay. Normally, that would be a liability that gets determined by an actuary and they would do a calculation. This year you actually paid just under $80,000.
- Outlined contingent liabilities
- The Opinion - The financial statements are presented fairly in all material respects in accordance with the basis of accounting prescribed by the funders. The audit opinion does refer to the going concern.
- The rest talks about management's responsibility, your responsibility is those charged with governance, and then our responsibility.
- Since quorum has not been reached, we can do an electronic vote through email, with auditor copied.

EXECUTIVE COMMITTEE REPORT

President Sue Boshey informed the Executive Committee Report is in the package for review:

SUB-COMMITTEE REPORT

See attached.

PRESENTATION Grand Council – 4 Direction Model

Grand Council Treaty #3 Political Advisor and Chief Executive Officer Lucas King attended and outlined the attached PowerPoint presentation**.**

LOCAL POLICING COMMITTEE REPORTS

No reports presented.
The Board to discuss possible alternatives. This is being discussed at the By-Law/Policy Committee level as well.

IN CAMERA

The Board deferred the In Camera session due to quorum not being reached.

NEXT MEETING DATE/LOCATION

The Board reviewed next meeting dates and determined the following:

- Next Board Meeting – 2nd Quarter - Tuesday October 28, 2026
- HOST: Danine Chief – Waabigoniiw Saaga'Iganiiw Ojibway Nation

EXPENSE CLAIM PAYABLE

The Board reviewed the Expense Claim. No motion due to quorum not reached.

Expense Claim was reviewed. Will be paid on July 31, 2026.

ADJOURNMENT

No motion due to quorum not reached.

Meeting concluded at 2:26 p.m.

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