



NISKAMOON CORPORATION

ANNUAL REPORT 2014-2015

Celebrating 10 Years



▶ The 2014-2015 Annual Report is dedicated to the memory of Lawrence Jimiken. A founding Board Member and dear friend (who passed away just prior to the printing of this report).

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Photo Credit: Réal Courcelles

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Message from the President

Watchiya and greetings!

On behalf of Niskamoon Corporation and its Board of Directors, I am pleased to present the Annual Report for 2015.

Niskamoon Corporation is in its tenth (10th) year of operation. As with any corporation, we are constantly reviewing our procedures and processes to ensure that we at Niskamoon are transparent and fair to the clients. We continue to consult with land users who are the major beneficiaries of the programs and services that Niskamoon provides.

Niskamoon Corporation conforms to its mission statement and that is, to provide an efficient framework for cooperation between Hydro-Québec and the Cree people, enabling the implementation of the Cree/Hydro-Québec Agreements. The Corporation continuously facilitates and simplifies access to funds and programs for the Cree people, communities and entities, and strives to develop projects in close collaboration with Cree land users and beneficiaries to alleviate the impacts of hydro development in Eeyou Istchee.

Niskamoon Corporation core values are adhered to, which ensures the autonomy and self-sufficiency of Cree land users over time. It also promotes and enhances the passing on of traditional knowledge and Cree values to future generations. It maximizes the benefits, as much as possible, to Cree people; and promotes and enhances the continued use of the land that is impacted by hydro development.

The Board of Directors of Niskamoon Corporation are conscientious and dedicated to ensuring that the funds are managed in a prudent and transparent manner that is fair to the recipients, and most of all, to the Cree Nation. Although Niskamoon Corporation works independently, it is conscious of its obligations to the Cree Nation, by being transparent and following good management practices.

Niskamoon is working to ensure that training and education of Cree beneficiaries continues so that a Cree person can participate in the workforce with the right tools, and be a skilled and experienced human resource for the Cree Nation.

On behalf of the Board of Directors, I wish to congratulate those who have graduated from our programs and wish them success in their future endeavours. Thank you also to the institutions and Cree entities who are partners and participants in realizing the Cree Nation's goals and objectives. Thank you to the team of managers and staff of Niskamoon Corporation for another great year.

Ginskoumdinnaan, meegwetch, thank you and merci beaucoup!

Violet Pachanos

President, Niskamoon Corporation

Message from the Vice-President

Wachiya! Wachiya!

Greetings to all land users and to those who are beneficiaries of Niskamoon Corporation.

Happy 10th Anniversary!

Another year has come and gone. It's a year to celebrate the intent and purpose of Niskamoon Corporation. It's also a time to reflect on the accomplishments of all those who have participated in, and benefited from, the various programs and projects that have been funded, administered and coordinated by our workers.

I would like to give a special 'Thank you' to Diane Thibault for her professionalism, endless effort and dedication to the task of delivering 150 workers to Hydro-Québec, as mutually agreed upon. Although we have not yet reached our goal, effort is a key element to success, and we still have a few more years to accomplish this target.

The teamwork of Robbie Tapiatic and Marc Dunn has not gone unnoticed. They have made sure that land users are assisted, consulted with and well informed. I would also like to give congratulations to both of them for the new additions to their families.

I applaud the work of the Executive Assistant to the President, Linda Corston, for making sure the Board is well taken care of in their travels, meetings and various other tasks assumed by the Board.

The Nation, itself, has grown very rapidly over these years. There have been more land users, beneficiaries and others utilizing programs offered by Niskamoon. Therefore, we need to revisit the elements of how certain projects can become more beneficial to everyone. Much has evolved over these past ten years and a lot has been accomplished. The users, the Board, and administration all need to strengthen the purpose, the policies and thinking of how Niskamoon can and will continue to be a driving force in the Nation.

In closing, I'd like to take a moment to remember all those who have left us over these past ten years; both those who had a hand in the preparation of Niskamoon, as well as those who were beneficiaries of programs that bettered their lives, their families' lives and the land in the Cree manner. May their souls rest in peace and in our hearts forever.

Meegwetch!

Take care and God bless.

Kenneth Gilpin

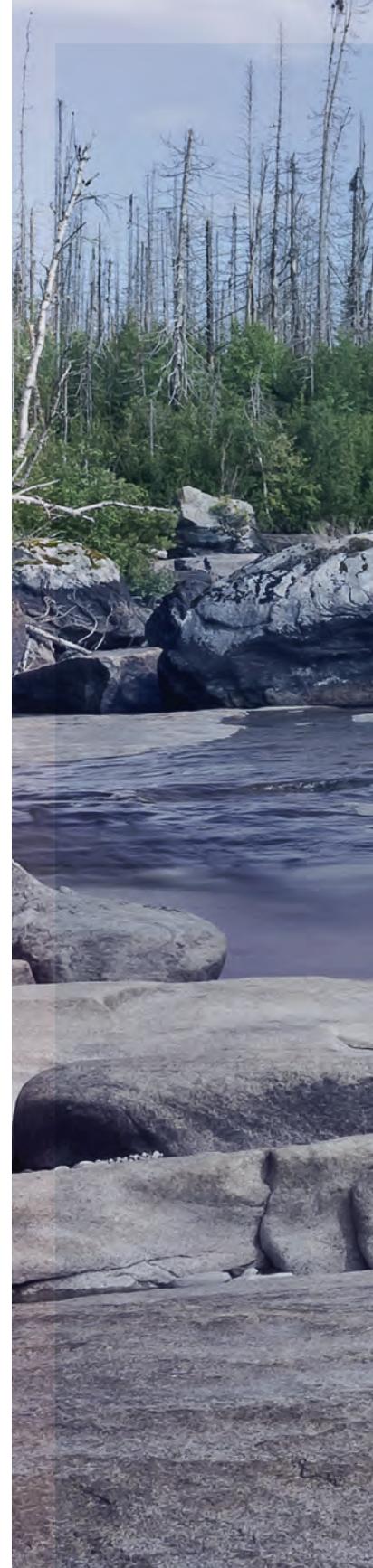
Vice-President, Niskamoon Corporation

History

Since the construction of the La Grande Hydroelectric Project in Eeyou Istchee in the 1970s, the Cree Nation of James Bay has strategically negotiated several Agreements with the provincial hydroelectric company, Hydro-Québec. These Agreements have established guarantees for environmental and social protection, collaborative economic development, and the preservation of Cree culture. With the goal of building cooperative relationships between Cree communities and Hydro-Québec, these Agreements form the foundation to Cree-Hydro-Québec relations.

By 2004, management of these Agreements, by eight different organizations, became inefficient, and led to confusion and excessive administrative costs. In an effort to create a more efficient process for communities and land users to access the benefits of these agreements, the Grand Council of the Crees (Eeyou Istchee), and the Cree Nation Government (formerly known as the Cree Regional Authority), the nine Cree Nations, Hydro-Québec, and Société d'énergie de la Baie James (SEBJ) executed an agreement known as the Agreement Concerning the Administration of Cree-Hydro-Québec Agreements and the Niskamoon Agreement, referred to as "Niskamoon Agreement."

With signing of the Niskamoon Agreement in August 2004, Niskamoon Corporation was born.





▼
These Agreements have established guarantees for environmental and social protection, collaborative economic development, and the preservation of Cree culture.



Mandate

Niskamoon Corporation administers the implementation of various Cree-Hydro-Québec agreements by facilitating and simplifying access to funds and programs for Cree communities, land users and entities that have been impacted by hydroelectric development.

In addition, Niskamoon Corporation is the framework for cooperation between the Cree Nation of James Bay and Hydro-Québec. In this, we provide oversight to joint Cree-Hydro-Québec committees and facilitate consultations between communities, regional Cree entities and Hydro-Québec. With Niskamoon's assistance, communication and understanding between stakeholders is improved, and consultation becomes a productive and collaborative exercise.

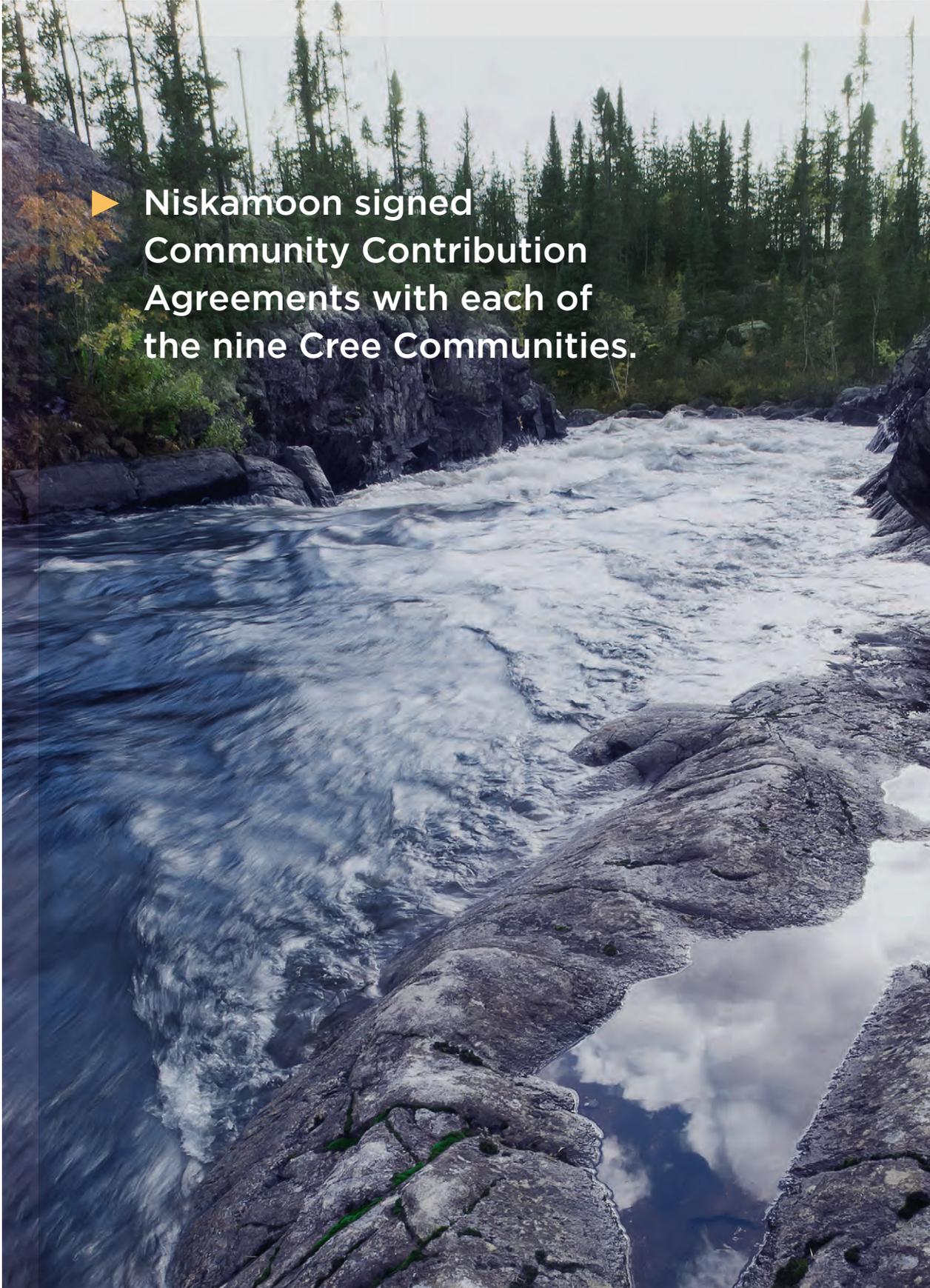
To alleviate the impacts of hydroelectric development in Eeyou Istchee, Niskamoon works closely with individuals and groups to organize, fund and carry out projects and activities that adhere to Niskamoon's core values.

Core Values

All Niskamoon-approved projects must adhere to our core values:

- Ensure the autonomy and self-sufficiency of Cree land users over time
- Promote and enhance the passing of traditional Cree knowledge to future generations
- Maximize the benefits for as many Cree people as possible
- Promote and enhance the continued use of lands impacted by hydroelectric development

By adhering to these core values in the approval process, projects, activities and gatherings funded by Niskamoon become models for future development in the region, and development can occur without compromising the integrity of Cree culture, traditional land rights or future economic development.

- 
- A photograph of a river flowing through a rocky landscape. The river is turbulent, with white water rapids. The banks are rocky and covered with some green moss. In the background, there is a dense forest of tall evergreen trees under a cloudy sky.
- ▶ **Niskamoon signed Community Contribution Agreements with each of the nine Cree Communities.**

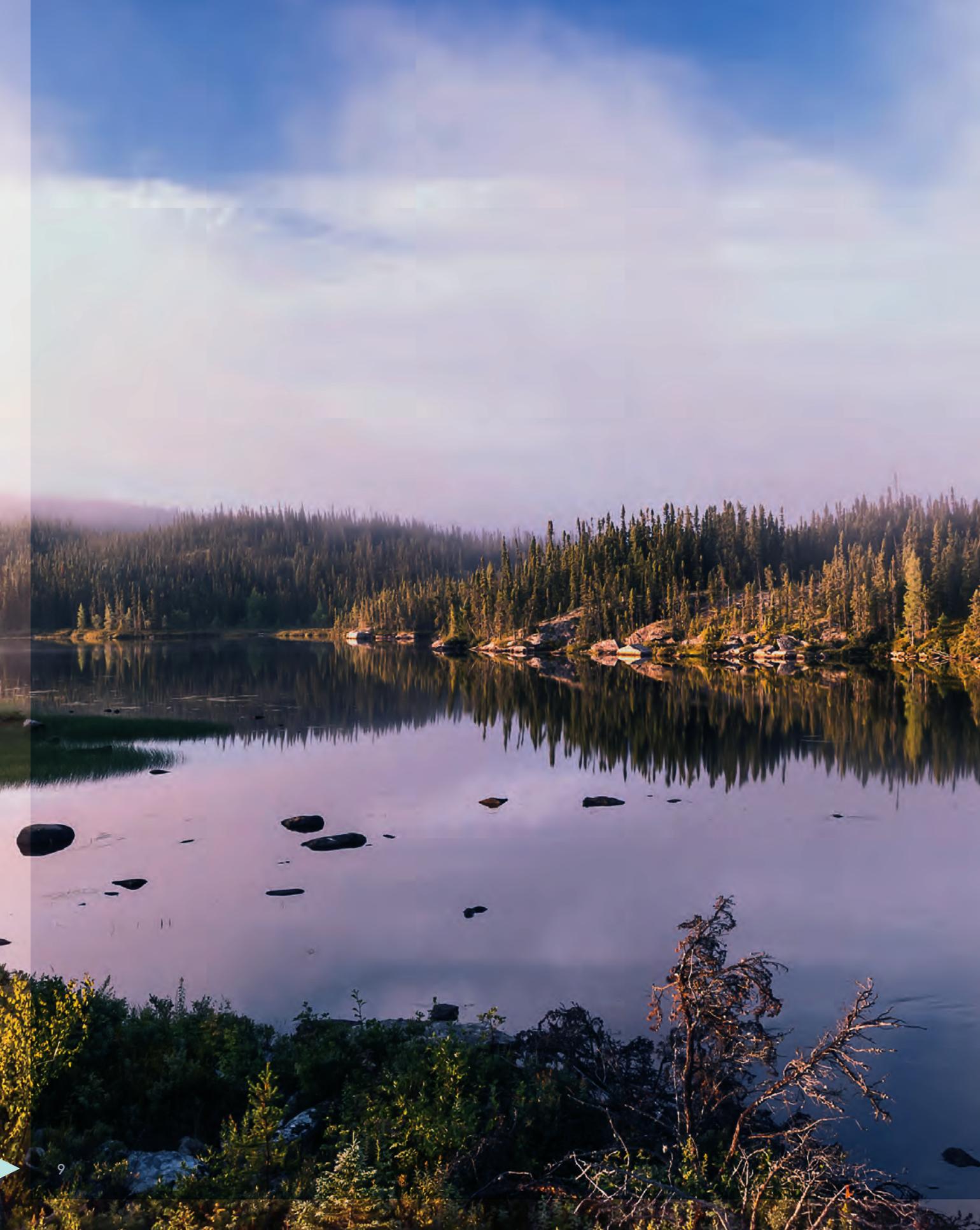


Operating Budget of the Niskamoon Corporation and Administrative Agreement with the CNG

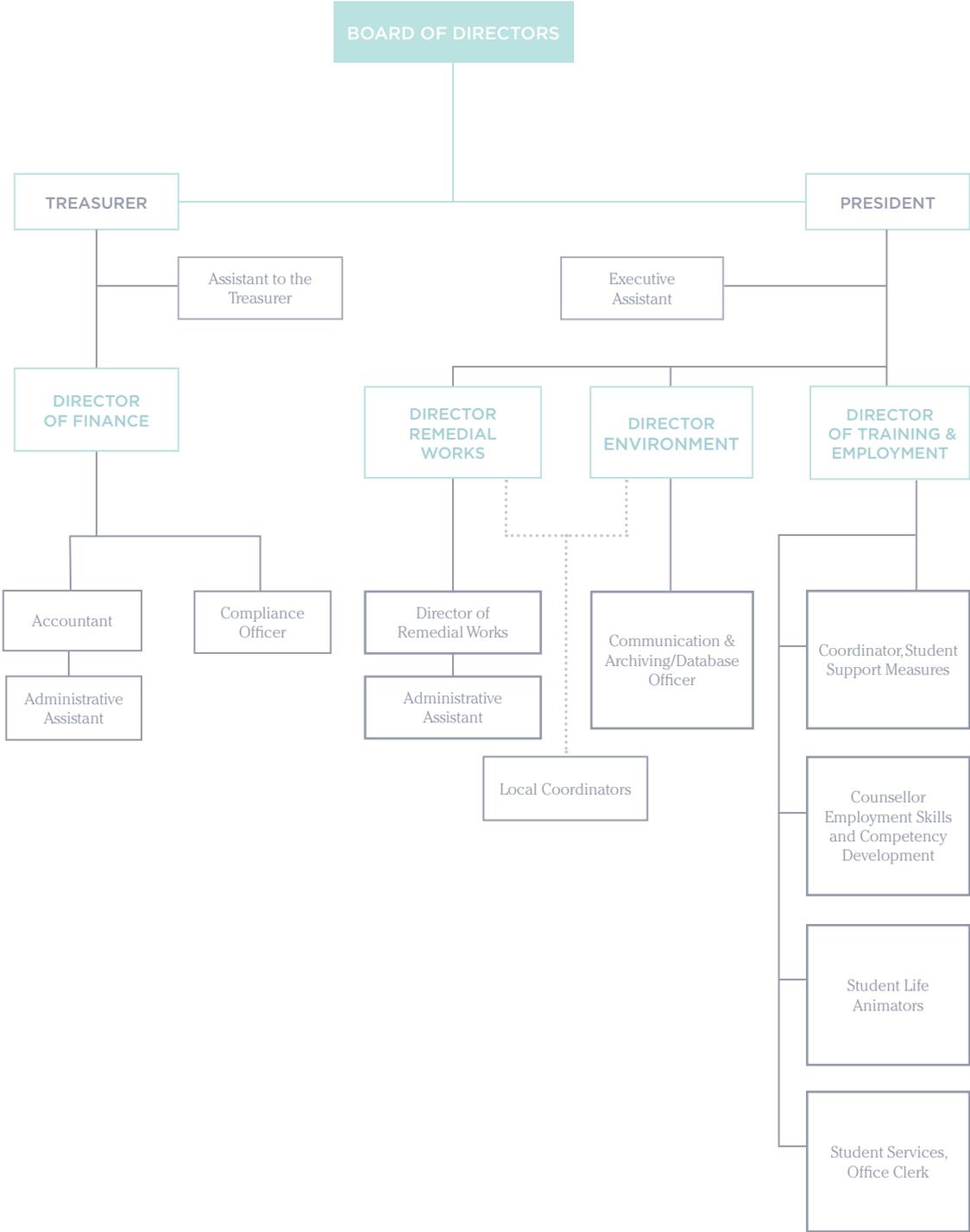
Niskamoon Corporation approved a total operating budget of \$3,738,793 for the financial year of April 1, 2014 to March 31, 2015. This amount is drawn from the funds managed or controlled by the Corporation in accordance with the provisions of Sub-section 3.7.2 of the Niskamoon Agreement. As Niskamoon functions as the arm of the Cree Nation Government (CNG) in relations with Hydro-Québec, the Corporation maintains a close working relationship with the CNG through an administrative agreement.

Niskamoon Community Contribution Agreement

On September 1, 2004, Niskamoon signed Community Contribution Agreements with each of the nine Cree Communities: the Cree Nation of Chisasibi; the Whapmagoostui First Nation; the Cree Nation of Wemindji; the Eastmain Band; the Waswanipi Band; the Cree Nation of Nemaska; the Crees of the Waskaganish First Nation; the Cree Nation of Mistissini; and the Crees of Oujé-Bougoumou. These agreements were renewed in June 2006, and are automatically renewed and indexed on an annual basis thereafter. In 2014-2015, in accordance with these agreements, Niskamoon paid an amount equal to \$97,450 for the services of a Community Coordinator for each of the nine Cree communities.



Organizational Chart



Board of Directors

The Niskamoon Board of Directors consists of eight people appointed by members of the Niskamoon Corporation, namely, from the Grand Council of the Crees (Eeyou Istchee) and the Cree Regional Authority. Please note that while Hydro-Québec is not a member of the Corporation, it recommends three Directors to the Board.

DIRECTORS APPOINTED BY THE CORPORATION:



Violet Pachanos
President



Kenneth Gilpin
Vice-President



Lawrence Jimiken



Dr. Matthew Coon Come



Paul John Murdoch

DIRECTORS RECOMMENDED BY HYDRO-QUÉBEC:



Réal Courcelles



Mathieu Boucher



Daniel Lauzon



Mathew Swallow
Treasurer



Cathleen Parker
Assistant to the Treasurer



Kevin Roussel
Corporate Secretary



Daniel Bernier
*Director
Finance*



Diane Thibault
*Director
Training & Employment*



Marc Dunn
*Director
Environment*



Robbie Tapiatic
*Director
Remedial Works*



Linda Corston
Executive Assistant



Cynthia Taylor
*Communication & Archiving
Database Officer*



Louise Tanoush
Accountant

Niskamoon Staff



Noreen Moar
Compliance Officer



Diane Moar
Administrative Assistant



Shirley Chiskamish
Administrative Assistant



Shawnessy Jacko
*Coordinator
Student Support
Measures*



Colette Allen
*Counsellor
Student Employment
Skill & Competency
Development*



Caroline Pepin-Roy
Student Life Animator



Jackie Kistabish
Student Life Animator



Jean-Luc Morin
Student Life Animator



Julie Sylvestre
*Student Services and
Office Clerk*



Niskamoon's 1st
Board of Director's Meeting



10 years later...

March 2015 Niskamoon Board Meeting



Calendar 2014-2015

APRIL 2014						
SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2014						
SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JUNE 2014 OIJÉ-BOUGOUMOU						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JULY 2014						
SUN	MON	TUE	WED	THU	FRI	SAT
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6	7	8	9	10	11	12
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20	21	22	23	24	25	26
27	28	29	30			

AUGUST 2014						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	31	25	26	27	28	29

SEPTEMBER 2014 MONT-TREMBLANT						
SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

	BOARD OF DIRECTORS MEETING		HOLIDAY
	BOARD OF DIRECTORS CONFERENCE CALL		OFFICIAL 10 TH ANNIVERSARY

OCTOBER 2014						
SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER 2014						
SUN	MON	TUE	WED	THU	FRI	SAT
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16	17	18	19	20	21	22
23	31	24	25	26	27	28
						29

DECEMBER 2014 GATINEAU						
SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JANUARY 2015						
SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

FEBRUARY 2015						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH 2015 MONTRÉAL						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

	BOARD OF DIRECTORS MEETING		HOLIDAY
	BOARD OF DIRECTORS CONFERENCE CALL		

01



Managed Funds



Admini**strating the benefits of the Cree/Hydro-Québec agreements for our people, communities, and entities.**

Hydro-Québec and Eeyou Fund

The Hydro-Québec and Eeyou Fund was established in accordance with Chapter 4 of the Agreement Concerning a New Relationship between Hydro-Québec and the Crees of Eeyou Istchee (“HQ-Eeyou Agreement”). The fund consists of an indexed annual contribution of \$7,000,000 (in 2004 dollars) paid by Hydro-Québec.

The fund is designed to provide long-term funding in response to the impacts of the **La Grande Complex** on the activities, economy, environment, and social well-being of the Crees. The fund will continue to exist as long as the La Grande Complex is in operation. In accordance with Sub-section 4.3 of the HQ-Eeyou Agreement, the contribution of Hydro-Québec to the Fund for the financial year 2014-2015 was \$8,368,630.

Chisasibi Housing Replacement Program

The Chisasibi Housing Replacement Program is funded through the Hydro-Québec and Eeyou Fund and was developed jointly with the Cree Nation of Chisasibi to:

- Replace 122 housing units relocated from the Fort George Island
- Build 21 supplemental units to offset overcrowding
- Erect 20 prefab units to be used as transit homes during the program's implementation

Niskamoon Corporation has committed an amount of \$3.5 million a year for approximately 10 years to implement the program, for a total contribution of \$35 million. Since 2006, Niskamoon has disbursed \$30 million to this end.

In June 2013, the Cree Nation of Chisasibi and Niskamoon executed a new agreement to extend the program. In accordance with the new agreement, Niskamoon contributed \$3 million for the period of 2014-2015.

PROGRESS REPORT

As of March 31, 2015, progress in the Chisasibi Housing Replacement Program was as follows:

CATEGORY	TOTAL UNITS PLANNED	COMPLETED UNITS	BALANCE
Transit	20	20	0
Replacement	122	103	19
Supplement	21	10	11
Total	163	133	30



Cree Employment Fund

The Cree Employment Fund was created in accordance with the Apatisiwin/Cree Employment Agreement.. While the fund is held and disbursed by Hydro-Québec, it is subject to the control of Niskamoon.

The Cree Employment Fund is primarily designed to provide funding to the Technical Employment with Hydro-Québec (TEHQ) Program.

Hydro-Québec's contribution to the Cree Employment Fund for the financial year 2014-2015 was \$6,136,700.

Nadoshtin Agreement and Funds

The Nadoshtin Agreement was created to safeguard the rights of the Cree and provide them with certain benefits in connection with the construction, operation, and maintenance of the **Eastmain-1 Project**.

The Agreement calls for environmental, remedial, and mitigating measures designed to reduce the negative impacts of the project, particularly on the populations of Eastmain, Mistissini, Nemaska, and Waskaganish, and allocates compensation where appropriate.

The Agreement enabled the management of road access, and use of fish and wildlife resources during the The Nadoshtin Agreement Project's construction phase and continues to do so during its operating phase. In addition, the Agreement fosters increasing community development through Project-related contracts, employment, and training opportunities for Cree individuals and businesses.



Two funds were created to support the aims of the Nadoshtin Agreement: the Nadoshtin Remedial Measures Fund and the Nadoshtin Eenou Indohoun Fund.

NADOSHTIN REMEDIAL MEASURES FUND

The Nadoshtin Remedial Measures Fund was established to address the negative impacts of the Eastmain-1 Project. The fund is designed to enable Crees living in the impacted area to pursue traditional activities, and enhance the quality and productivity of environmental and biological resources.

The fund’s initial endowment was \$18,000,000 (in 2002 dollars), which is to be disbursed over a period of 15 years. The Fund is allocated to target communities as follows:

COMMUNITY	PERCENTAGE
Eastmain	47.0
Mistissini	23.5
Nemaska	23.5
Waskaganish	6.0

NADOSHTIN EENOU INDOHOUN FUND

The Nadoshtin Eenou Indohoun Fund was created to foster opportunities for the trappers of Eastmain, Mistissini, and Nemaska directly affected by the Eastmain-1 Project. The fund promotes traditional activities and provides the means to mitigate the effects of the project. Its initial endowment was \$3,900,000 (in 2002 dollars), and funds are allocated as shown in the table below:

COMMUNITY	PERCENTAGE
Eastmain	50
Mistissini	25
Nemaska	25

Boumhounan Agreement and Funds

The Boumhounan Agreement was created to address the impacts of the **EM-1A and Sarcelle Powerhouses and Rupert River Partial Diversion Project**.

Three funds were created to support the aims of the Boumhounan Agreement: the Boumhounan Remedial Works Fund; the Boumhounan Eenou Indohoun Fund; and the Boumhounan Eastmain 1-A Rupert Mercury Fund.

BOUMHOUNAN REMEDIAL WORKS FUND

The Boumhounan Remedial Works Fund is designed to promote environmental and remedial works as a means of mitigating the negative impacts of the EM-1A/Sarcelle/Rupert Partial Diversion. In so doing, it enables the Cree to pursue their traditional activities in the areas affected by the project. The fund's initial endowment was \$32,000,000 (in 2002 dollars).

BOUMHOUNAN EENOU INDOHOUN FUND

The Boumhounan Eenou Indohoun Fund is similar to the Nadoshtin Eenou Indohoun Fund in that it is designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, Waskaganish, and Wemindji directly affected by the EM-1A/Sarcelle/Rupert Partial Diversion. Moreover, it promotes traditional activities and provides the means to mitigate the effects of the project.

The fund's initial endowment was \$3,900,000 (in 2002 dollars).

The directly impacted traplines by community are as follows:

COMMUNITY	TRAPLINES									
Eastmain	RE 1	VC 34	VC 35	VC 37						
Mistissini	M 18	M 25	M 26	M 33						
Nemaska	N 23	N 24	N 24A	N 25	R 16	R 17	R 18	R 19	R 20	R 21
Waskaganish	N 1	N 2	N 9	R 4	R 5	R 11	R 12	R 13		
Wemindji	VC 20	VC 21	VC 22	VC 23	VC 28					

BOUMHOUNAN EASTMAIN 1-A RUPERT MERCURY FUND

The Boumhounan Eastmain 1-A Rupert Mercury Fund was used primarily to subsidize fishery restoration programs within the area affected by the EM-1A/Sarcelle/Rupert Partial Diversion.

The fund is now depleted. The remaining balance of \$80,000 was transferred from Hydro-Québec to the Niskamoon Corporation in March 2014 and has been spent during the 2014-2015 fiscal year.



Opimiscow Indoho Fund

The Opimiscow Indoho Fund was established through the Opimiscow Agreement, related to Phase 2 of the La Grande Complex. They are designed to support various types of activities and programs, including:

- Trappers' cabins
- Communications infrastructure
- Trapline management
- Self-insurance plans
- Transportation
- Traditional practices

The fund consists of indexed annual contributions of \$500,000 (in 1994 dollars) paid by Hydro-Québec to Niskamoon on the first working day of every year until 2043.

The annual payment for 2014-2015 was \$731,135, and was allocated as follows:

COMMUNITY	PERCENTAGE	AMOUNT
Chisasibi	70	\$511,795
Wemindji	30	\$219,340



The Continued Use and Re-appropriation Funds

During the Grand Council of the Crees (GCC) Annual General Assembly held Waskaganish in the summer of 2012, the Agreement Regarding the Re-appropriation and Continued Use of the Area Affected by the **EM-1A/Sarcelle/Rupert Agreement Project** was signed between the GCC, Hydro-Québec, and the Government of Québec. This Agreement creates, among others, the Re-appropriation and Continued Use Fund, which is designed to address the human impacts of the EM-1A/Sarcelle/Rupert Diversion Project for as long as the Rupert River is partially diverted. Niskamoon officially adopted the agreement by Resolution 1213-118 in August 2012.

The agreement is based on the principle of continued partnership between Hydro-Québec and the Cree communities directly impacted by the Rupert River Partial Diversion. It aims to provide remedial action in response to the project's long-term human impacts. Funds are destined for land users and communities to foster the continued use of areas affected by the project, in particular, the Rupert River below the Rupert Dam and the Rupert Diversion Bays.

The Re-appropriation Agreement also provides a mechanism by which the many obligations, guarantees, and Conditions of Authorization can be jointly assessed by the parties at regular intervals. In addition, there are a number of these same conditions for which the Cree party, through Niskamoon, in close collaboration with the affected communities, assumes responsibility for the implementation of programs.

The Re-appropriation and Continued Use Agreement includes the creation of three funds to carry out obligations and address the various impacts of the project identified in the agreement:

1. THE RE-APPROPRIATION AND CONTINUED USE FUND

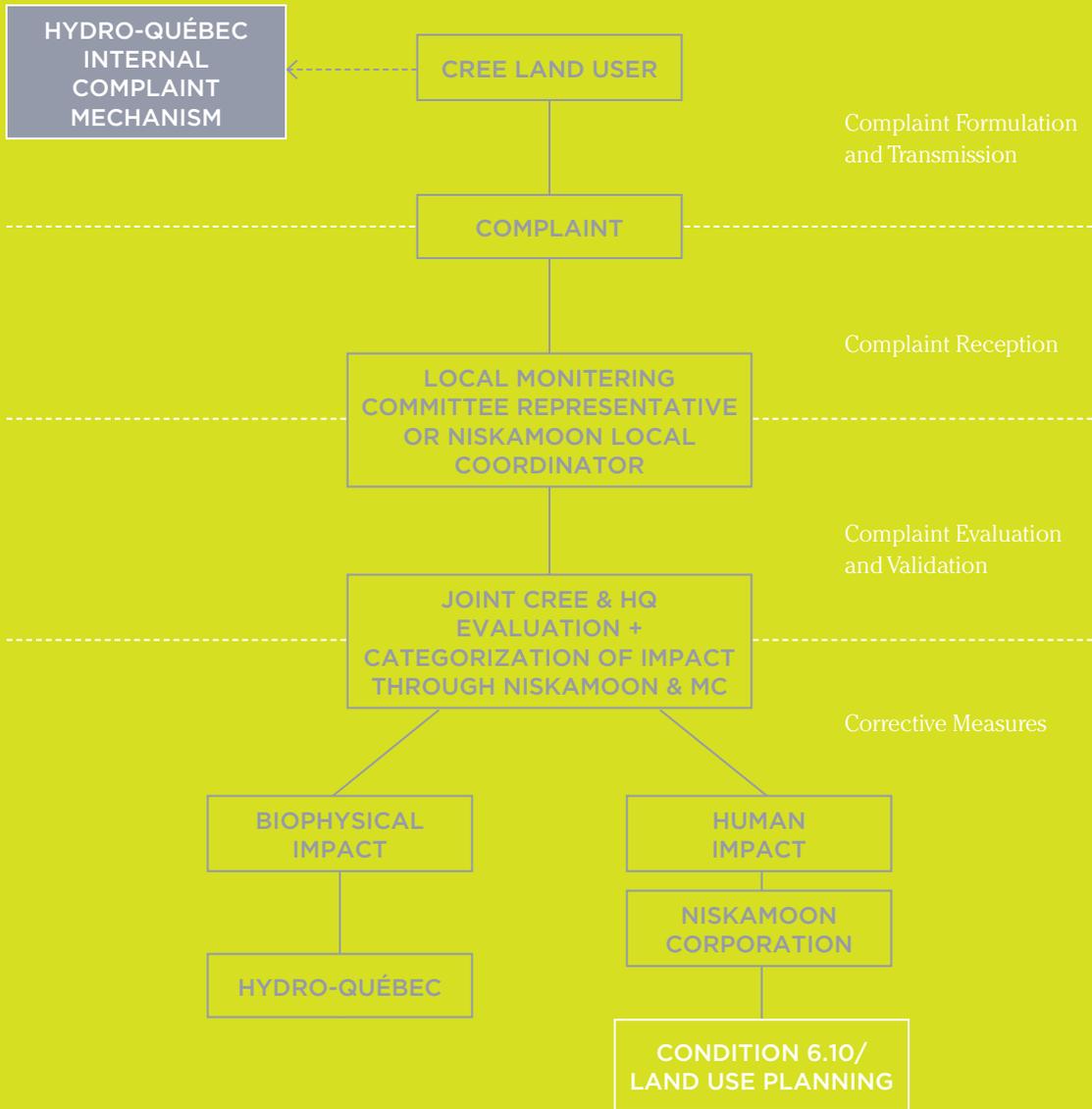
The Continued Use and Re-appropriation Fund consists of \$2,750,000 indexed from 2012 for projects, works, studies, programs, and remedial and enhancement measures within the affected territory in accordance with the following principles:

- Allow for the continued use and re-appropriation of the territory
- Promote and facilitate the pursuit of traditional activities by Cree land users
- Direct funds to projects that promote traditional fisheries, the passing on of traditional knowledge about fishing, and the adaptation of traditional fishing methods
- Contribute to the regeneration and a better understanding of wildlife habitat
- Promote sustainability

With regards to Conditions 6.9 and 6.10, specific processes have been identified to implement these, which are presented below.

Condition 6.9: This condition requires the implementation of a complaint resolution mechanism for land users. Hydro-Québec already has a mechanism in place to process complaints. Therefore, the role of Niskamoon Corporation is to channel complaints received from land users towards this existing mechanism, to ensure a role for community representatives regarding complaints that directly implicate the community, and to ensure a role for land users in the identification of potential solutions when the problem identified is related to human impacts from the project. Condition 6.9 will be implemented in close concert with Condition 6.10, which is presented further on in this document.

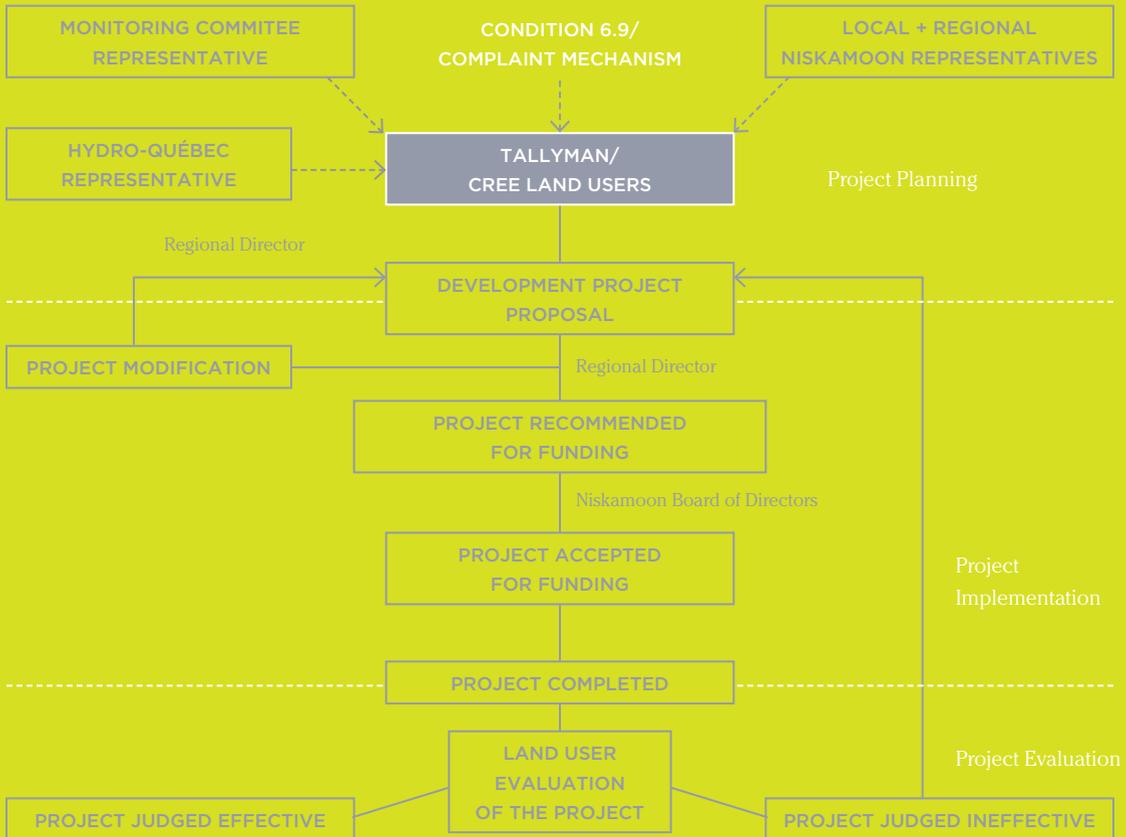
CONDITION 6.9: COMPLAINTS MECHANISM



RIVER PARTIAL DIVERSION

Condition 6.10: Condition 6.10 provides for a process to identify, carry out and evaluate measures funded by Niskamoon Corporation to remedy human impacts resulting from the creation of the Rupert Diversion Bays and Rupert River Partial Diversion. Land users are met with on numerous occasions and are encouraged to plan short- and long-term land use in accordance with the measures they wish to carry out. This may include problems identified through the mechanism presented for Condition 6.9. The process is illustrated below.

CONDITION 6.10: LAND USE PLANNING



2. THE SPECIFIC NAVIGATION FUND

For the benefit of the community of Waskaganish, Hydro-Québec shall pay \$9,750,000 to the Niskamoon Corporation to address issues regarding access to, and navigation in, the Rupert River estuary in the Rupert River estuary, specifically access to the Rupert Bay by the northern navigation channel.

It should be noted that in addition to these funds, Hydro-Québec has agreed to develop, in close collaboration with the community of Waskaganish, waterfront facilities also designed to improve access to, and navigation in the Rupert River estuary.

3. THE SPECIFIC TRAINING FUND

To address Condition 6.42 of the provincial Certificate of Authorization, a specific fund of \$1,389,000 was established for the Niskamoon Corporation to develop environmental training funds.

1. The Continued Use and Re-appropriation Fund

Niskamoon has the mandate to administer programs related to the Re-appropriation and Continued Use Agreement, and report on the funding at the end of each year in its Annual Report. Programs and projects funded under the new fund are summarized below and are presented according to the assurances, guarantees, and Conditions of Authorization assumed by the Cree party according to Schedule 4.1 of the Agreement.

FUNDED PROJECTS IN 2014

Condition 5.21: Anadromous lake cisco voluntary registry

One project was funded:

- **Waskaganish (Resolution 1415-035):** The Waskaganish Voluntary Cisco Registry at Smokey Hill, 2014 project consisted of promoting the voluntary registration of anadromous lake cisco catches downstream from KP 30 of the Rupert River. The objective of the program was to monitor the cisco catch during the autumn migration along the lower Rupert River and to promote local management of this aquatic resource in light of the partial diversion of the Rupert River. The project lasted 40 days from late August to late October, with a total budget of \$43,921. The results of the 2013 program are presented in the Monitoring Committee Section of this report.

Condition 5.22: Creation of a net fishing site at Smokey Hill

Two projects were funded:

- **Waskaganish (Resolution 1415-037):** The Waskaganish Preservation and Support for Anadromous Cisco Fishing at Smokey Hill project consisted of supporting Smokey Hill land users in the improvement of fishing infrastructure at the Smokey Hill site and promoting the continued use of the site to ensure the long-term sustainability of this activity. The 2014 mandate was entrusted to a consortium made up of the environmental consultant, Waska Ressources, and Siibii Development Corporation of Waskaganish, following a plan which will eventually transfer all responsibilities for the mandate back to a local entity. The proponent is expected to work directly with land users and other stakeholders in the development and implementation of all works and initiatives that promote the long-term use of the Smokey Hill site. It will also ensure that all work is carried out safely and within budget. This 12-month mandate ran from April to late March and had a total budget of \$248,809. This project also addressed Condition 5.23.
- **Waskaganish (Resolutions EC1415-003 & EC1415-004):** As part of the Smokey Hill action plan for 2014, the Waskaganish Cisco Scooping Weir Building Smokey Hill projects consisted of building traditional weirs on both shores of the Smokey Hill rapids (traplines N-2 and R-11) in the same location as in 2011 and 2012 on the Rupert River. It should be noted that these proposed works were presented to the Smokey Hill Liaison Committee, a local body made up of various stakeholders at the Smokey Hill site. The budget for the project was \$25,588 for the south side and \$53,285 for the north side.

Condition 5.23: Develop and maintain the use of a fishing site at Smokey Hill

Four projects were funded:

- **Waskaganish (Resolution EC1415-001):** Walking trail, observation tower and rest area – N-2. These works were carried out in close proximity to the Smokey Hill rapids in order to promote the continued use of these valued sites. The total budget for the work was \$42,824.
- **Waskaganish (Resolution EC1415-002):** Site Improvements and Walking Trail – R-11. This project sought to improve the site for users of Smokey Hill, on the north side. The project also included a trail to important blueberry picking areas, with the goal of promoting the continued use of the Smokey Hill traditional site. The total budget for the work was \$29,749.
- **Waskaganish (Resolution 1415-097):** The Smokey Hill Festival project consisted of a series of cultural events at Smokey Hill. It was held for the second year in a row during the 2014-2015 fishing season with the objective of promoting the long-term use of this traditional fishing spot by community members. This was a one-week project that prioritized traditional Cree activities with a budget of \$30,000.
- **Waskaganish (Resolution 1415-104):** The 2014 Smokey Hill Community Fishery project was a local fishing initiative that lasted for the duration of the fall fishery period. The goal of the project was to ensure the transfer of traditional knowledge to younger generations, while also adapting to changes that the traditional fishery experiences as a result of the partial diversion of the Rupert River. This was a 40-day project with a budget of \$199,870. Data for the 2014 programs for Waskaganish are presented in the Monitoring Committee section of this report.

Condition 5.26: Lake sturgeon voluntary registry

One project was funded:

- **Waskaganish (Resolution 1415-036):** The Waskaganish Voluntary Lake Sturgeon Registry Program consisted of a locally-administered study of the lake sturgeon harvest along the reduced flow sector of the Rupert River within the Waskaganish traditional territory. The objective of the program was to monitor catch levels for sturgeon and promote management of this important cultural resource by the community in light of the partial diversion of the Rupert River. This was a 20-day project with a budget of \$22,476. Data for the 2014 programs are presented in the Monitoring Committee section of this report.

Note that the 2014 Nemaska Lake Sturgeon Catch Registry was funded by amounts carried over from the 2013 program. The results from the 2014 program are presented in the Monitoring Committee section of this Annual Report.

Condition 6.5: Fisheries Rejuvenation and Enhancement Projects

Two projects were funded:

- **Nemaska (Resolution 1415-177):** N-23 & N-25 Winter Fishery Project. This project sought to train youth in winter fishing techniques, and was carried out on several sites near the Rupert River on the two traplines mentioned above. The total budget for the program on the two traplines was \$40,740.
- **Mistissini (Resolution 1314-221):** The Mistissini Chishienuu Chiskutaamaachewin & Traditional Fishing project consisted of a global healing program for community members where Cree knowledge, language, skills, and identity were brought into the training process. Specific efforts were made to incorporate fishing skills and activities. The project lasted one year, with a budget of \$220,550 (an equivalent contribution has been made from the Boumhounan Remedial Measures Funds). The project also addressed Condition 6.10.



Condition 6.9: Mechanism for receiving comments and complaints, and to propose solutions and corrective measures

The following projects were funded in the 2014 fiscal year:

- **Waskaganish/Nemaska/Mistissini (Resolutions 1314-225; 1314-226; 1314-227):** The Re-appropriation of Navigation and Exploration Subsidy Program consisted of a subsidy that was provided to each trapline impacted by the EM-1A project within the Rupert River and Rupert River Diversion Bays to re-learn conditions on these water bodies. The goal of the program was to facilitate the re-appropriation of traditional activities by enabling land users along the Rupert River to evaluate and understand conditions resulting from the partial diversion by themselves, on their own schedule. An allocation per trapline was determined based on the territorial coverage required to understand new navigation conditions and traditional activities. The program was a continuation of exploratory projects funded in 2010 and 2012 by HQ/SEBJ. The program will continue until at least 2018 along the Rupert River and until 2023 in the Rupert Diversion Bays. Land users have specifically requested its continuation to facilitate the re-appropriation of the territory affected by the project. The total budget for the

program is \$651,383, divided between the three impacted communities. It should be noted that follow-up interviews with land users reveal that this program is highly appreciated by land users in all three communities. This program also addresses condition 6.10.

Condition 6.10: Cree Land Use

The following projects were funded:

- **Waskaganish/Nemaska/Mistissini (Resolutions 1314-225; 1314-226; 1314-227):** see description for Condition 6.9.
- **Waskaganish (Resolution 1415-057 & 1415-138):** Two snowmobile trails on trapline R-5 were intended to facilitate access to hunting lands north of the Rupert River. The purpose of the projects was to alleviate the loss of harvesting locations in the Rupert River estuary and just above the first rapids. The total budget for the projects were \$9,741 and \$11,938 respectively.
- **Waskaganish (Resolution 1415-058):** Restoration and debris cleaning at campsite located at Kapesihii Bay, near KP49 of the Rupert River, on trapline R-11. This site was used by land users of trapline R-11 historically, and is a highly productive area. The area became more accessible as a result of access roads to the spur located in the same area, and the trapline.



Condition 6.18: Canoe Brigades

Two projects were funded:

- **Waskaganish (Resolution 1415-013):** The 2014 Waskaganish Annual Youth Canoe Brigade was held along the Rupert River in July. The project lasted 30 days. The Niskamoon Corporation contributed a budget of \$20,000 to this project.
- **Nemaska (Resolution 1415-016):** The 2014 Nemaska Youth Canoe Brigade was held over two weeks in late June to early July, partially along the Rupert River. Niskamoon Corporation contributed a budget of \$6,825.

Condition 6.20: Mark out the navigation channel in Waskaganish

One project was funded:

- **Waskaganish (Resolution 1415-034):** The 2014 Waskaganish Aahchikukaan Installation and Removal project consisted of installing buoys that indicate the navigation corridors in the Rupert River estuary into the Rupert Bay (large green/red buoys), between the community and the First Rapids, and above the First Rapids between KP10 and KP 20 (small round buoys). The program covered the installation of the buoys after the spring break-up, as well as their removal before freeze-up in autumn. The project lasted 25 days and had a budget of \$37,950.

CLOSED PROJECTS

The following section summarizes the projects that have been completed and reported according to the year and condition that is covered. Additional information is provided below regarding the traplines on which some of these projects have been carried out.

2012

Waskaganish: Three projects were closed from 2012: the Voluntary Cisco Catch Registry (Condition 5.21; Resolution 1213-115), Voluntary Lake Sturgeon Registry (Condition 5.26; Resolution 1213-115) and the Aahchikukaan (buoys) Installation and Removal Projects (Condition 6.20; Resolution 1213-243). The results from the voluntary registry programs were presented in the 2012 Annual Report and full reports are available upon request.

Nemaska: One project was closed from 2012: goose corridors covering condition 6.10 on trapline N-23 (Resolution 1112-139).

Mistissini: Two projects were closed from 2012, both of which were completed on trapline N-25. ATV trail and crossings (Condition 6.10; Resolution 1112-141) and a family fishing project (Condition 6.5; Resolution 1213-192). A total of six projects have been closed for Mistissini for 2012. The graph below summarizes proportional expenditures, by condition number.



RE-APPROPRIATION FUNDS:
COMPLETED PROJECTS MISTISSINI, 2012

- Condition 6.5** Re-appropriation of Cree traditional fisheries
- Condition 6.10** Land use enhancement in impacted areas

2013

Nemaska: 3 projects were closed from 2013. One project covered Conditions 6.5, consisting of a fishing project on trapline N-24 (Genawmee Rapids; Resolution 1314-224). The second project covered Condition 6.9 and consisted of a trail to access the spawning grounds at KP 281 on the Rupert River (Kaiapshemshii Amikan) on trapline N-25 (Resolution 1314-049). Finally, a trail on trapline N-24 to access hunting grounds along the Marten River was completed (Resolution 1314-253).

Waskaganish: 11 projects were closed from 2013, covering six different conditions. These are summarized by proportional expenditure below.



RE-APPROPRIATION FUNDS:
COMPLETED PROJECTS WASKAGANISH, 2013

- Condition 5.21** Cisco registry
- Condition 5.22** Dipnet fishing sites development at Smokey Hill
- Condition 5.23** Promotion of use of Smokey Hill
- Condition 5.26** Sturgeon registry
- Condition 6.20** Buoys along navigation corridors
- Condition #.##** Name here

2014

Waskaganish: 5 projects were closed in 2014, covering conditions 5.22, 5.23 and 6.10. With regards to 6.10, two projects were closed on trapline N-1 for a ramp, crossings and a snowmobile trail. The figure below presents the proportional expenditures for closed projects for 2014.



**RE-APPROPRIATION FUNDS:
COMPLETED PROJECTS WASKAGANISH, 2014**

-  **Condition 5.22** Dipnet fishing sites development at Smokey Hill
-  **Condition 5.23** Promotion of use of Smokey Hill
-  **Condition 6.10** Land use enhancement in impacted areas



2. Specific Fund for Navigation

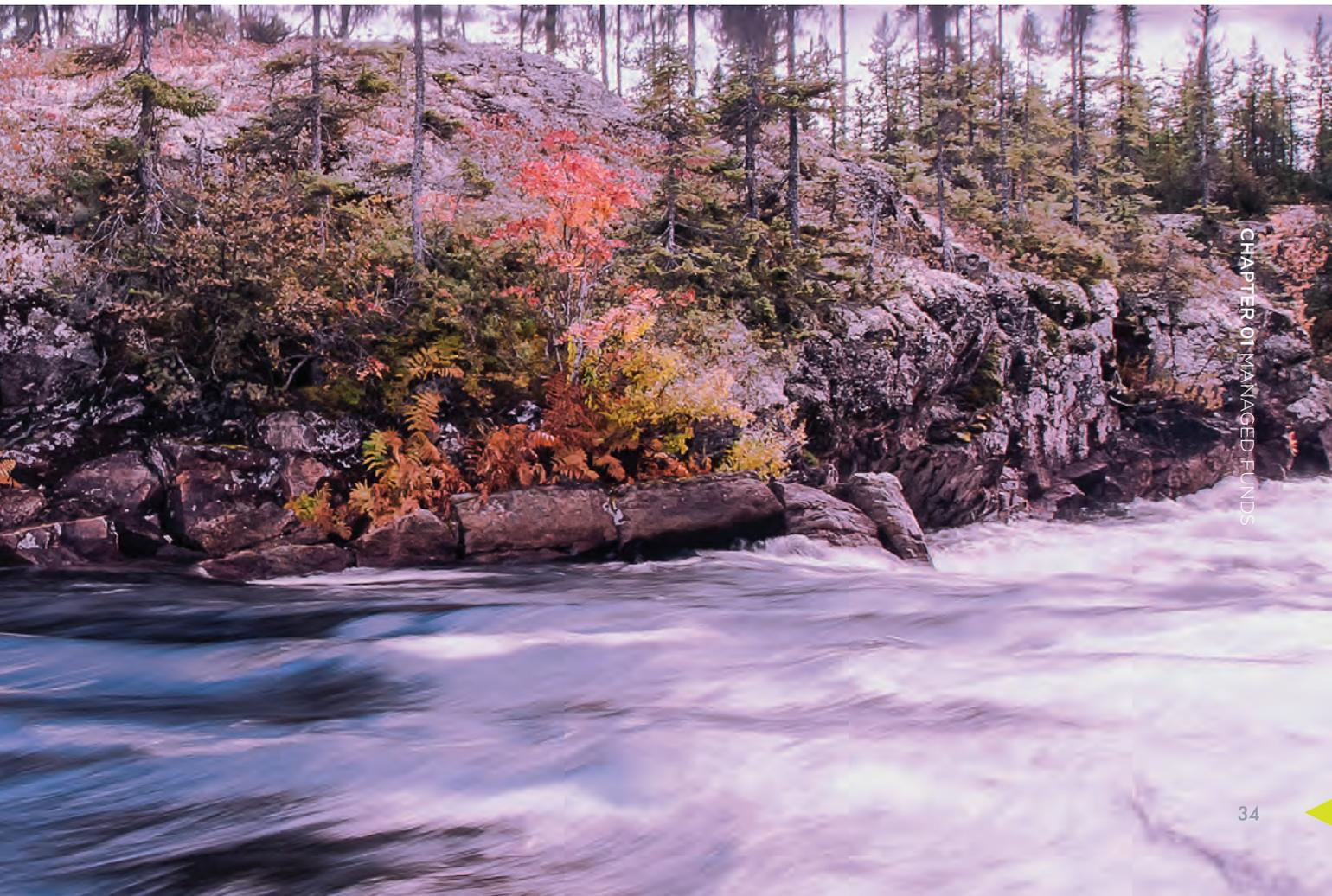
Plans for waterfront facilities have been developed by SEBJ in close collaboration with the local working group. These works were planned for the summer and autumn of 2013, and paid for by Hydro-Québec and SEBJ.

At the time of publication, no specific works have been identified for the Specific Fund for Navigation.

3. Specific Training Fund

This fund is in place to address Condition 6.42: Training niches that should be favoured to achieve the employment objectives other than construction.

Significant amounts from this fund were allocated to support the Natural Environment Technology (NET) Program and the Building Environmental Aboriginal Human Resources (BEAHR) Program. For more information, consult the section dedicated to these programs in this report.



02



Programs & Initiatives



Working closely with Cree individuals and groups to organize, fund and carry out projects and activities that adhere to Niskamoon's core values.



DIRECTOR OF REMEDIAL WORKS, ROBBIE TAPIATIC
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Remedial Works

► Remedial Works Program

This past year marked the 10th Anniversary for Niskamoon Corporation. The Remedial Works Program came to life with the input and requests of the Land Users and the working collaboration of the Local Coordinators amongst the trappers and communities. It has been successful because we the Crees have and will use the natural resources that exist out on the land in a sustainable manner. It has become evident that the program will only be successful if we keep exercising our traditional way of life.

The program will see transformations in the near future because the Crees will adapt to the

changing environment from both natural and Hydro-Québec Development Impacts. Needless to say the Cree Traditions and Practices will never change in providing for families and finding ways on how to improve and enhance their access to lands.

The remedial works projects have helped in transferring the knowledge of our traditions in a way where we see trappers, hunters, and families still use the land even with development of Hydro Projects. They have learned to cope and adapt.

Being an impacted land user myself during the impoundment of La Grande 4 and LA-1, my grandfather Steven Tapiatic has said to us, “never stop using the land because you will learn to adapt and cope to the changed environment once it is all settled”. As I was growing as a hunter, I understood along the way what he meant by it. Learn to adapt and cope and accept what has come our way good or bad because Indohoun will find its way to you if you do not let go of it. He has left us with a positive message in a drastically changing environment and lifestyle to live by with all the Hydro development impacts. As of today, we have learnt to hunt, trap, and fish on impacted lands and waters and yes it was difficult at times but we have prevailed.

A big thank you goes out to the Local Coordinators in making it a big success for the past 10 years because they are at the front lines. I myself have been Local Coordinator before becoming Director of Remedial Works and I know how difficult their job could be at times. But with teamwork and perseverance there is a sense of accomplishment in working with the land users and communities.

Also the Board of Directors also play a very important role in making sure we accommodate and address the trappers’ and land users concerns, needs and wants. The Board keeps us on our toes in order to make sure we do our job well and I am proud to say they are meticulous with all the requests and making sure we follow the Core Values of Niskamoon Corporation

Niskamoon Corporation is responsible for designing, developing, approving, managing, and implementing in close collaboration with land users remedial works projects. The objectives of these projects are to alleviate the long-term impacts of hydro-electric development in Eeyou Istchee, to promote traditional Cree land use practices, to encourage the transfer of traditional knowledge to younger generations and to help communities adapt to the ongoing effects of this form of development. As a result, nearly 1,682 projects have been funded since 2002 in all Cree communities. In the past year, a total of \$3,655,865 was allocated, helping to create 5,188 person-days of employment. Altogether, since 2002, about 94,608 person-days of employment have been created.

Project selection criteria

Projects target Cree youth or trappers and their family who are directly affected by the La Grande Complex and Rupert Diversion Project. The criteria applied to the selection of projects also take into account the technical feasibility of the proposed works. In addition, a selection of projects addressing the indirect impact of this development on all Crees are funded each year, provided the availability of funds and the conformity of the project to Niskamoon policies.

Scope of the projects

Priority projects are: (1) improvement of access to the territory; (2) improvement of shelter during traditional activities; and (3) enhancement of harvesting conditions (hunting territory and wildlife habitats). The following lists identify the different types of projects included in each of the categories.

The following lists identify the different types of projects included in each of the categories:

Improvement of access to the territory

- Multi Purpose Trans Eeyou Istchee Trail (**see map**)
- Portages
- Upgrading access roads
- Construction of parking areas
- Construction of hauling ramps and canoe racks (**manual jobs**)
- Cleaning and marking navigation corridors
- Cleaning streams (**for navigation**)
- Snowploughing on secondary access roads

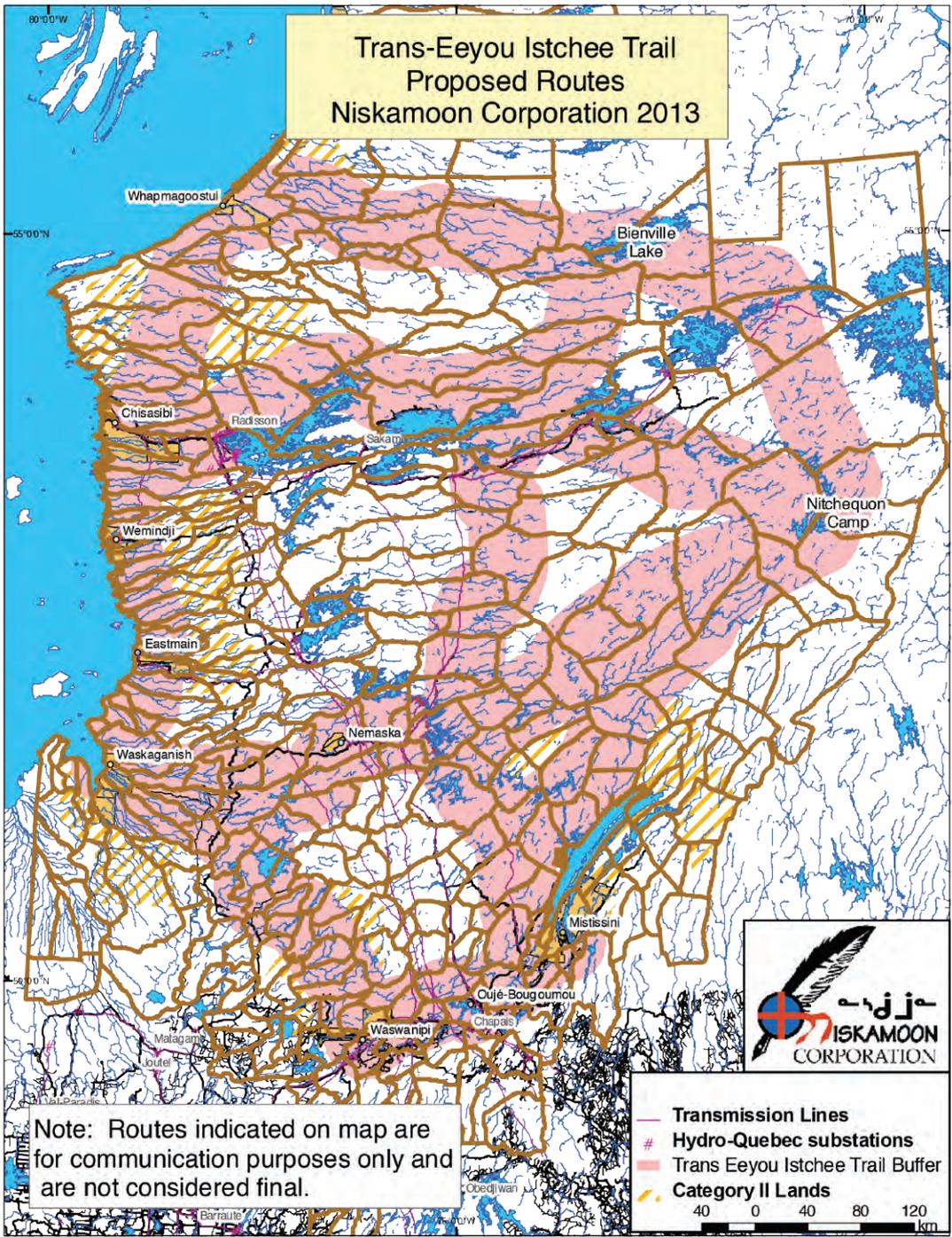
Improvement of shelter

- Construction of new trapper cabins
- Construction of individual storing facilities (**sheds**)
- Construction of community storing facilities (**warehouses**)

Enhancement of harvesting conditions

- Water-flow areas (**creating goose ponds, flyways and goose-feeding areas**)
- Shore-cleaning on hydro-electric reservoir

COMMUNITY	CATEGORY OF PROJECTS				TOTAL
	Improvement of Access	Amelioration of Shelter	Elder's Wood Supply	Enhancement of Hunting Conditions and Habitat	
Chisasibi					
# of Projects	2		1	15	18
Budget Allocated	\$89,688.00		\$25,000.00	\$52,1564.00	\$636,252.00
Total Employment in Person-days	156		125	704	985
Wemindji					
# of Projects	1			2	3
Budget Allocated	\$60,472.00			\$63,370.00	\$123,842.00
Total Employment in Person-days	360			140	500
Eastmain					
# of Projects	1	16	1	3	21
Budget Allocated	\$ 775,000.00	\$490,821.00	\$25,000.00	\$117,037.00	\$1,407,858.00
Total Employment in Person-days	N/A	908	125	239	1272
Waskaganish					
# of Projects	1			1	2
Budget Allocated	\$9,741.00			\$30,579.00	\$40,320.00
Total Employment in Person-days	12			112	124
Nemaska					
# of Projects	2	8	1	3	14
Budget Allocated	\$25,628.00	\$376,182.00	\$ 25,000.00	\$299,499.00	\$726,309.00
Total Employment in Person-days	15	340	90	43	488
Mistissini					
# of Projects	6	3	1	3	13
Budget Allocated	\$143,178.00	\$127,571.00	\$25,000.00	\$90,301.00	\$386,050.00
Total Employment in Person-days	284	240	80	81	685
Ouje-Bougoumou					
# of Projects			1	1	2
Budget Allocated			\$25,000.00	\$26,742.00	\$51,742.00
Total Employment in Person-days			120	100	220
Waswanipi					
# of Projects			1	8	9
Budget Allocated			\$25,000.00	\$208,49.00	\$233,492.00
Total Employment in Person-days			N/A	714	714
Whapmagoostui					
# of Projects			2		2
Budget Allocated			\$50,000.00		\$50,000.00
Total Employment in Person-days			200		200
Regional CTA					
# of Projects					
Budget Allocated					\$-
Total Employment in Person-days					
TOTAL					
# of Projects	13	27	8	36	84
Budget Allocated	\$1,103,707.00	\$994,574.00	\$200,000.00	\$1,357,584.00	\$3,655,865.00
Total Employment in Person-days	827	1,488	740	2,133	5,188



► Smokey Hill

Nūtimesānān, or Smokey Hill, is an important subsistence fishery and gathering place for the community of Waskaganish. Since the partial diversion of the Rupert River in 2010, great efforts have been made to ensure Smokey Hill continues to be a productive fall fishery and a culturally-significant site for Crees of all ages.

In 2014, Niskamoon Corporation, in partnership with the Cowboy and Weistche families, Siibii Development Corporation, the Smokey Hill Liaison Committee and Waska Ressources, coordinated a number of activities to enhance Smokey Hill fishing sites and promote its long-term use.



To help community members access and use the North and South shores of Smokey Hill, improving the site's infrastructure was a focus for 2014. On the South shore, a new observation tower was built to give everyone an excellent view of Nūtimesânān. In addition, a walking trail and staircase were built to ensure safe and easy access to the tower. A rest area and Shaputuwaan were also constructed on the South shore to give community members a place to gather, cook and relax. At the end of the fishing season, the South shore access road and parking lot were rebuilt to accommodate additional visitors.

On the North shore, a Shaputuwaan was built across from the Gravel Pit along with an additional fish smoking rack. A fish cleaning shelter with a stainless steel sink and counter, and a storage shed for fishery equipment, were also completed. Finally, the construction of a 5 km-long walking trail that leads to a traditional blueberry picking site was started in 2014. The infrastructure investments made at Smokey Hill have led to both shores becoming more attractive, accessible and safe for community members, and as a result, many people visited Smokey Hill in 2014.





Shaputuwaan built across gravel pit, on the North Shore of Smokey Hill



Newly installed stainless steel sink and countertop on the North shore

2014 also marked the eighth year of the Waskaganish Voluntary Anadromous Cisco Catch Registry Program. By monitoring cisco catches at Smokey Hill, land users have been able to adjust fishing strategies and improve catch success under modified conditions. In 2014, land users experienced the most successful fall fishing season since the Rupert River's partial diversion in 2010, catching a total of 21,034 cisco. Although some of this success is due to higher water levels resulting from upstream rainfall, catch success is also the result of improved weir placement and construction. In 2014, a series of small weirs were built on the North and South shores, instead of fewer large weirs, to help reduce the impacts of water level change on scooping activities. This design was successful until the end of the season, when significant water level changes made the weirs ineffective, and scooping was limited to the banks of the rapids. Elders on the North shore stated that fewer gill nets were required in 2014, compared to previous years, because of improved fishing conditions and better planning. The fish caught at Smokey Hill were distributed to a number of community members both within and outside of Waskaganish. The registry is set to continue in 2015 with support from the Cowboy and Weistche families, and teams of Waskaganish community members.



Cisco registry program monitors counting and measuring the fish on the north shore



Scooping on the north shore of Smokey Hill



Downstream scooping weir in construction on the north shore of Smokey Hill

The Smokey Hill Gathering, with support from the Cultural Department, was also a success in 2014. The Gathering featured an archaeological display, youth educational activities, fish cleaning demonstrations, games, storytelling, an evening feast and a musical performance by Kashtin. From September 15th to 21st, people from many communities visited Nūtimesānān to join in the celebrations. The Smokey Hill Gathering continues to be a highlight for Smokey Hill land users and the community of Waskaganish each fall, and 2015's Gathering will be just as exciting!





Archaeologist presenting artefacts discovered at Smokey Hill during the Gathering



Elder Billy Jolly having a good time with artist Florent Vollant during the Smokey Hill Gathering



Traditional net making demonstration during the Smokey Hill Gathering

To keep community members informed of Smokey Hill activities in 2014, radio broadcasts, printed newsletters and social media were used. Information about development projects, Smokey Hill events and updates on seasonal fishing success were all communicated through radio programs, newsletters and the Smokey Hill Facebook page. The site's Facebook page was very popular in 2014, receiving hundreds of views daily and reaching 428 'likes' by March 2015. Stories, pictures, videos and comments about past and present activities at Smokey Hill were shared on the site's Facebook page. As a result, everyone was able to stay connected to Smokey Hill news and history, while also providing their own stories and experiences of Nūtimesānān.

Finally, Siibii Development Corporation hired and trained a Local Supervisor in 2014 to help with the transfer of responsibility for the development and use of the Smokey Hill site to the community of Waskaganish. By hiring and training a Local Supervisor to oversee Smokey Hill construction projects, work with voluntary registry monitors and participate in community activities, the Local Supervisor will be able to take over the management of Smokey Hill works and activities in the near future.

Overall, 2014's activities at Smokey Hill were a success. Cisco catches returned to near pre-diversion levels in 2014, with 21,034 fish registered; fishing strategies were more effective in 2014, as land users now know more than ever about the modified conditions of the rapids; infrastructure investments had the desired effect of drawing more people to Nūtimesānān; the Smokey Hill Gathering was very popular and brought many people to Smokey Hill and Waskaganish; people from many different communities followed Smokey Hill news in 2014 through radio broadcasts, printed newsletters and the Smokey Hill Facebook page; and the community of Waskaganish took on a greater role in the development and use of the Smokey Hill site in 2014. We look forward to the 2015 season, and hope to see everyone there again this fall!



► Chisasibi Coastal Goose Habitat Enhancement Project

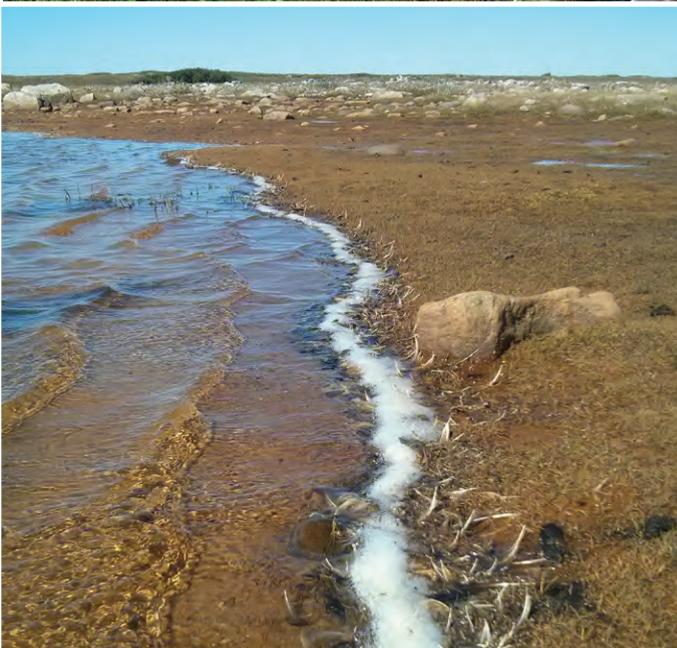
In recent decades, land users of the coastal traplines of Chisasibi have reported fewer numbers of geese landing on their hunting grounds. The reasons for this are still not fully understood, but a decline in geese landing on these traplines is likely related to complex, long-term processes such as decreases in eelgrass beds, eastward shifts in flyways further inland, behavioral changes resulting from altered land use practices in the southern ranges of goose migration routes, and impacts related to climate change.

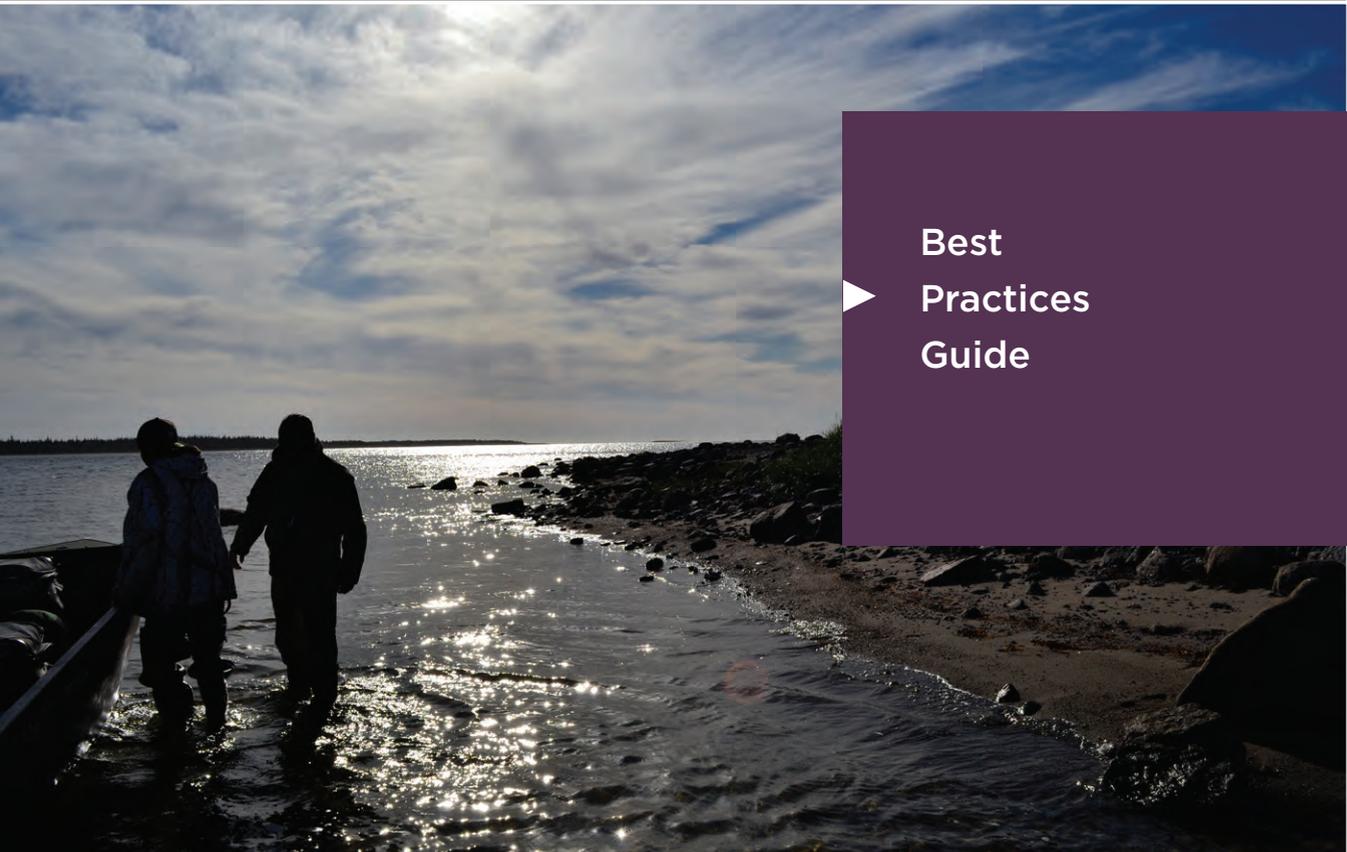
Due to their complexity, efforts to influence these processes from within the community are very limited. In 2013, following several meetings with Niskamoon representatives, it was decided that the issue would be addressed through measures that involve enhancing goose habitats. Through the Chisasibi Coastal Goose Habitat Enhancement Project, Niskamoon Corporation is facilitating interventions on the management of coastal vegetation. The enhancement project seeks to grow plants that will attract more geese to Chisasibi traplines and make geese stay longer in these areas. The first enhancement activities are taking place in 2015.

In 2014, several well attended meetings and conferences were organized, where all possible alternatives were discussed. Further research has since been completed to determine possible technical solutions that will suit the local conditions. The proposed activities have been mainly inspired by waterfowl habitat projects carried out in other parts of Canada and the United States. Such projects include exposing the roots of marsh plants, which serve as food for geese, planting native grasses, planting different types of grains on dry ground and planting wild rice in small ponds.

For now, enhancement activities are being carried out on a small scale. Due to differing climactic and seasonal growing conditions in the James Bay region, compared to conditions in the South, it is important to find out what will work and what will not work before implementing solutions on a large scale in Chisasibi. Based on the success of these efforts, tallymen and Niskamoon representatives will decide how to proceed in the following years.

Despite this being uncharted work with uncertain outcomes, the support received from the community has been very encouraging. It is hoped that, in time, the knowledge and expertise generated from this project will benefit traplines throughout the James Bay region.





▶ Best Practices Guide

Experienced proponents know what it takes to complete a successful Niskamoon-funded project. The knowledge they gain while leading these projects is valuable to everyone. In February of 2015, Niskamoon interviewed ten proponents who are 'the best of the best' to understand what they do to plan and carry out their Niskamoon-funded projects.

The lessons shared by these proponents offer unique knowledge of what goes into managing and completing a project successfully. With this information, Niskamoon developed 'A Guide to Building Successful Niskamoon Projects', which is available in the form of a pamphlet at each Niskamoon Local Coordinator's office.

The pamphlet aims to assist future Niskamoon-funded proponents by offering valuable lessons that have proven to be successful. These lessons come from the real experiences that proponents have had when completing funded projects. With the pamphlet, future proponents benefit from others' experiences and are prepared to complete the best projects possible.



► Cree Traditional and Cultural Activities

Traditional and Cultural Activities encompass any non-denominational activity during the year that promotes Cree culture and the teaching of traditional and cultural customs. They may include, but not be limited to, canoe brigades, winter journeys, summer gatherings and Aboriginal Day festivities.

Niskamoon Corporation will fund Traditional and Cultural Activities for 50% of the total cost per project for a maximum of \$100,000 for one year for each community.

In addition, the Board of Directors can, at their discretion, fund cultural projects over and above the maximum allocation if these projects demonstrate innovative ways of enhancing Cree culture.

Projects under Traditional and Cultural Activities, Cultural Events and Outings Program for the 2014-2015 fiscal year totaled.

PROJECTS UNDER THE HYDRO-QUÉBEC AND EEYOU FUND

Traditional Gathering

A majority of communities organize traditional gatherings to celebrate family and community life. These activities feature cultural activities and are usually held during the summer months.

Niskamoon Corporation has adopted a 'Policy on Traditional Gatherings' that provides funding for 50% of projects up to a maximum of \$50,000 for one traditional gathering per community per year. A total amount of \$276,229 was committed for traditional gatherings during the year 2014-2015:

- Chisasibi Mamoweedow 2014
- Wemindji Old Factory Visit 2014
- Eastmain Statjune Cultural Days 2014
- Nemaska Old Nemaska Gathering 2014
- Waswanipi Cultural Gathering 2014
- Ouje-Bougoumou Traditional Gathering 2014
- Mistissini Annual Traditional Gathering 2014

Canoe Brigades

These activities give Cree youth and members of the community the opportunity to cultivate their culture and traditions. A total amount of \$53,413 was committed for canoe brigades by the Niskamoon Corporation during the year 2014-2015:

- Wemindji Canoe Expedition 2014
- Waskaganish Annual Youth Canoe Brigade 2014
- Nemaska Annual Youth Canoe Brigade 2014
- Ouje-Bougoumou Canoe Excursion 2014
- Mistissini Youth Canoe Brigade 201

Winter Walks and Journeys

For the most part, winter walks and journeys were carried out by youth seeking to retrace and renew their ancestors' way of life during the winter season. A total amount of \$39,000 was committed for these projects during the year 2014-2015:

- Eastmain Winter Journey 2014
- Waskaganish Aashuumiik Winter Journey 2014
- Waskaganish Aashuumiik Winter Journey 2015
- Mistissini Journey of Wellness 2014

Traditional Pow-wow

These events offer a glimpse into significant ceremonies and traditions based on reverence and respect for all things and people. It increases awareness and furthers participants' understanding of the variety of Eeyou culture. A total amount of \$30,000 was committed for these projects during the year 2014-2015:

- Chisasibi Traditional Pow-wow
- Oujé-Bougoumou Traditional Pow-wow
- Mistissini Niimuhikan Traditional Pow-wow

Whapmagoostui Transportation Subsidy Program

The Whapmagoostui community is very isolated and access to its hunting territory is not possible by road. This program was designed to subsidize the air transportation for full-time trappers.

Whapmagoostui Caribou Hide Preparation 2014

The purpose of this project was for Elders to conduct and demonstrate a variety of traditional techniques used in tanning raw caribou hides.

Whapmagoostui Snowshoe Making 2014

The purpose of this project was for Elders to conduct and demonstrate a variety of traditional techniques used when making different types of snowshoes.

Chisasibi Crooked Knife Training 2014

The purpose of this project was to teach and train youth how to identify the proper wood and blade to use to make a muukittakin.

Chisasibi Hides Tanning Preparation Project 2014

The purpose of this project was to teach youth techniques for caribou and moose hide preparation.

Chisasibi Elders Canoe Project 2014

The purpose of this project was to train youth and community members the traditional techniques for building a paddle canoe.

Chisasibi Identification of Trees and Wood Project 2014

The purpose of this project was for students to identify different types of trees, such as tamarack, birch, black spruce and jack pine that are used in making snowshoes, among other projects.

Wemindji Kukamonga Science Camp 2014

The main purpose of this project was to create a learning atmosphere that would stimulate youth and children's interest in arts and sciences.

Wemindji Old Factory Lake Youth Camp 2014

A cultural camp was built to ensure the continuation of Cree traditions and to facilitate traditional activities close to the community.

Eastmain Square Dance Festival 2014

Square dancing is a cultural tradition that the Cree adopted and made their own. For generations, square dancing has provided healthy lifestyles and friendships to all communities.

Eastmain Forest Mushroom Harvesting 2014

The purpose of this project was to maximize economic benefits and promote the transfer of expertise to the local community regarding forest mushroom harvesting.



Waskaganish Aboriginal Day 2014

This special celebration began with a walking out ceremony, feast, storytelling and traditional teachings.

Waskaganish Traditional Training Lodge 2014

The main purpose of the traditional training lodge project was to host traditional training courses and other types of traditional activities.

Waskaganish Angel Park Project 2014

The purpose of this project was to provide an area for children and parents to socialize within the community.

Waswanipi Waswanipi Day 2014

This celebration held various workshops relating to healing and community wellness.

Waswanipi Aboriginal Day 2014

This project was geared to Aboriginal awareness and awakening activities.

Ouje-Bougoumou Aboriginal Day 2014

Aboriginal Day is celebrated with traditional activities and entertainment each year.

Ouje-Bougoumou Maamuitaau Festival 2014

The intension of the festival was to gather all community members and visitors to come and participate in fun and games for all ages.

Ouje-Bougoumou Paddle Making Project 2014

The purpose of this project was to promote a traditional way of life that focuses on Cree culture.

Mistissini Respecting Cree Values 2014

The objective of this project was to create an opportunity for the Elders to provide and create an experience for youth that is based on Elders' knowledge and wisdom.







► Local Coordinators

Each Cree community has a Local Coordinator to represent it and serve as a liaison between it and Niskamoon Corporation. They are assigned the following mandates:

- To report regularly to the Chief, Council and members of the community on the progress of activities of Niskamoon Corporation. For example, Local Coordinators will report the status of specific projects and funds available for projects. The Niskamoon Board of Directors requires the assistance of the Local Coordinators in ensuring that information reaches the community when necessary.
- To inform the Chief, Council and members of the community on the nature of the projects that may be eligible from the different funds managed by Niskamoon through reports, information sessions and/or community workshops.
- To assist project proponents in the preparation of proposals and reports required under project approval agreements or conditions. They help draft proposal requests and complete necessary administrative tasks when required.
- To act as a liaison. Local Coordinators require the assistance of Niskamoon Directors to process project applications. Directors require Local Coordinators' assistance to ensure implementation of programs and benefits locally.
- To direct proposals for projects to the appropriate Niskamoon Director for approval by the Niskamoon Board of Directors. This includes ensuring that the proposals respect the guidelines for a specific program and that the required information is included in the submission.
- To coordinate and organize all communication between individual communities and Niskamoon Corporation, including communication with other Local Coordinators working for Niskamoon Corporation.
- To facilitate the participation of people from his or her community in the activities of Niskamoon Corporation.
- To monitor approved projects for reporting to the Niskamoon Board of Directors.
- To carry out all duties and tasks as directed by the Niskamoon Board of Directors.

LOCAL COORDINATOR, ALLAN GEORGE

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Whapmagoostui

IMPORTANT PROJECTS THAT PROMOTED TRADITIONAL ACTIVITIES

In 2014, Niskamoon Corporation provided much needed funding for the community of Whapmagoostui. With this funding, we completed various projects that benefited our community.

TRANSPORTATION SUBSIDY PROGRAM

In partnership with the Cree Trappers' Association, Niskamoon Corporation funded the Transportation Subsidy Program in 2014. This program subsidizes the travel costs that hunters, trappers and their families are faced with when accessing their traplines. Through the Transportation Subsidy Program, our community members were able to spend more time on their traplines, and become more connected with family, friends, and the land.

CULTURAL ACTIVITIES

Niskamoon Corporation also provided funding for Cultural Projects in 2014. Projects such as snowshoe making, curved knife making, caribou hide preparation and traditional clothing making give our community members the opportunity to demonstrate, pass on and practice traditional activities. These projects are important because they help us preserve our traditional skills and culture despite a modern lifestyle.

WOODCUTTING PROJECT

The Woodcutting Project would not be possible without the support of Niskamoon. Since gathering and cutting wood is time consuming, and requires someone who is in good physical health, many Elders need assistance in gathering the wood that they need in order to spend time at their camps. The Woodcutting Project helps our Elders with this task, while also providing our community members with temporary employment.

Overall, the community of Whapmagoostui is very happy with the funding and training that Niskamoon Corporation provides, and we hope to see more projects and training in the future.



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Chisasibi

A SUCCESSFUL YEAR

This year, three projects come to mind that I feel were very successful for our community of Chisasibi.

CANOE-MAKING PROJECT

The first of these was a Canoe-Making Project from the Elders Council. The project had three instructors who taught several youth how to make a paddle canoe. They used an old canvas canoe as a reference to construct the mold for the new canoe. It took approximately one month this fall to complete the canoe from start to finish. It was later shown to the public once it was completed, which included a video showing the whole canoe-making process. It has not yet been decided what will be done with the canoe. This project has started a discussion about possibly having a canoe factory in the future now that there are people trained in this field. This project came to a total of \$37,950.00.

INLAND BOAT PROJECT

This is the second project I would like to highlight. Partnering with the Cree Trappers' Association, a 30-foot barge was purchased to haul equipment and hunters within the La Grande 2 Reservoir in the summer and fall months. The barge is equipped with a ramp to make it easier for loading and off-loading. Niskamoon Corporation contributed 50 percent of the total cost of the barge in the amount of \$45,000.00.

ANNUAL SPRING GOOSE HUNT AIRLIFT PROJECT

This operation transported hunters and their families to various camps within the Chisasibi territory, both coastal and inland. Airlift is the only safe means of travel for many community members, and especially for our Elders and small children.

Overall, funding from Niskamoon Corporation for these three projects totaled \$334,450.00.





LOCAL COORDINATOR, GERALDINE MARK
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Wemindji

TEAMWORK PAYING OFF IN WEMINDJI

2014 was a quiet year for our local Niskamoon office. In working with the Cree Nation of Wemindji, teamwork is promoted by everyone. Having my office located at the local Trappers' Association office has given me access to a great team.

This past summer, Kerri Stewart was hired as a Project Coordinator. In this position, Ms. Stewart focuses on any and all projects that go through the Wemindji Trappers' Association office. In doing so, we were able to get caught up on all past projects needing to be closed. We had to hunt down reports – final written reports, financial reports and photo proofs. It was a staggering task, but we finally saw the light at the end of the tunnel! It was something that needed to be done, and I'm happy to report that we were able to check off each task on the list.

Wishing you all a great year!

LOCAL COORDINATOR, GREGORY MAYAPPO

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Eastmain

WORKING TOGETHER FOR GOOSE PONDS

One of the most successful projects in Eastmain this past year was the brush cutting of three goose ponds on Ernie Moses' trapline, RE-1. The project began on October 12, 2014 and was completed on October 25, 2014. There were seven workers involved in the project: Darcy Gilpin, Jeremy Gilpin, Russell Cheezo, Gary Cheezo, Jessica Moses, Eliza Moses and Ernie Moses, the supervisor and tallyman of RE-1. The workers stayed at Ernie Moses' cabin during this time to help reduce travel to and from the worksite. Because of the hard work of all those involved, the project was a success!

Tallyman Ernie Moses and his family are all pleased with the three goose ponds. The brush-cutting project has made practicing traditional activities, such as hunting waterfowl during the spring and fall seasons, easier and safer for the family. Family members now have safe and easy access to each pond by ATV or large vehicles.

A big thank you to the crew. You each worked hard every day. Without you, the project would not have been successful. TWO THUMBS UP!

The project proponent would also like to thank Niskamoon Corporation for its assistance.



LOCAL COORDINATOR, ERNEST MOSES (INTERIM)

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Waskaganish

AN OVERALL SUCCESS

Wachiya,

It is a privilege to write a summary report about the completed and ongoing projects from this past year. The following is a list of projects that were completed successfully by local departments, entities, tallyman and the local Niskamoon office.

- Aboriginal Day
- Annual Youth Canoe Brigade
- Asshhuumiih Winter Journey
- Aahchikukaan Project
- Voluntary Registry of Cisco Catches at Smokey Hill
- Channel Markers Project
- Snow Removal
- Traditional Training Lodge
- Smokey Hill Gathering
- Rupert River Navigation and Exploration Program
- Various projects for the Tallyman
- Various Smokey Hill Cisco Fishing Projects

The successes and challenges experienced during these projects depended upon the coordination and management of each project's finances, human resources, and task organization. With successful coordination and management, each project was completed on budget and within the scheduled time frame. We were determined to succeed, and with all stakeholders each doing their part, each project was successful.

A RETROSPECT ON NISKAMOON'S 10TH ANNIVERSARY

This year, Niskamoon Corporation celebrates its 10th Anniversary. I would like to acknowledge this achievement by remembering the Cree Eeyou/Eenou Istche Chiefs and Leaders, both past and present that worked hard to negotiate agreements between political parties. Their involvement has led to the development of programs that support culture, archaeology, environment, education and technical training, fisheries, health, and re-appropriation and continue use of land and rivers. The signing of these agreements created opportunities to work together, in harmony and partnership with all entities and organizations that are involved, and to continue to use the vast land and territory of the Cree Nation. These programs continue to be very beneficial for our people.

We have had many obstacles, challenges and successes these past ten years while working to achieve numerous projects in our communities and throughout Eeyou/Eenou Istche. Niskamoon Corporation has been a vital part of this accomplishment, which has provided financial and technical support to our communities. Truly, we are very blessed as a Cree Nation to have visionary leadership and strategic negotiators within Niskamoon Corporation. In conclusion, I would like to express my gratitude to the Waskaganish First Nation, Niskamoon Corporation and community members that provided me with the opportunity to work with the local Niskamoon office. With their support and direction, we have done great work on all of these past projects.



LOCAL COORDINATOR, STELLA JOLLY

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Nemaska

NISKAMOON'S 10TH ANNIVERSARY

I am pleased to submit a summary report as we commemorate the 10th Anniversary of Niskamoon Corporation. It has been a very interesting and rewarding experience working for the organization. In this experience, I have overcome many challenging obstacles over the years. As a result, I have learned how to apply administrative guidelines for projects and programs. I have also developed skills in budgeting, monitoring and administration of various projects for community members. The most rewarding work experience that I have gained has been in the management of a project that trained workers and constructed over 20 log cabins for land users directly impacted by the EM-1 and Rupert River Diversion Project. The training instilled skills and knowledge ranging from reading blueprints, identifying types of equipment and supplies required for the construction phase, as well as the importance of team building and commitment involved in project construction. It has been a privilege to work with Shelter Systems International, as well as the youth that were involved during the five-year project. I would like to express my appreciation for the people I have worked with over the last ten years, from the Board of Directors, the Directors, and the other Local Coordinators.

AN EVENTFUL YEAR

The following are some of the projects that were carried out this past fiscal year. As you can see, it has been a busy and fun year!

CONSTRUCTION OF TWO ELDERS' CABINS AND THREE TRAPPERS' CABINS

The cabins were constructed for land users of traplines R-19 and R-20 at campsites on Mountain Lake. The work involved transporting material, equipment and supplies, as well as the mobilization of workers from the community to the campsites located at kilometer 278 on Route Du Nord. The work consisted of site preparation, which involved using machinery to transport material for backfill and leveling of the cabin lots. These tasks were done by Ywwaastin Enterprises and the Nemaska Eenu Company. Certified log cabin builders and a few trainees from the carpenter course were hired. The construction phase consisted of installing footings, flooring, walls, windows, doors and so forth. This work was carried out from July to October, 2014. The supplier was Shelter Systems International, and the owner Mr. Walter Dean, was present to oversee the commencement of the projects. Mr. Dean also conducted inspections after the buildings were completed.





PLYWOOD CABIN AND SPRING CAMP PROJECTS

There were two plywood cabins constructed for the land users of trapline R-19 at Mountain Lake and for trapline R-17 at Lac Boisrobert. There were also seven spring camps constructed for the land users of trapline R-17 at Lac Joliette. These projects were carried out by a field supervisor and three carpenters from July to October, 2014.

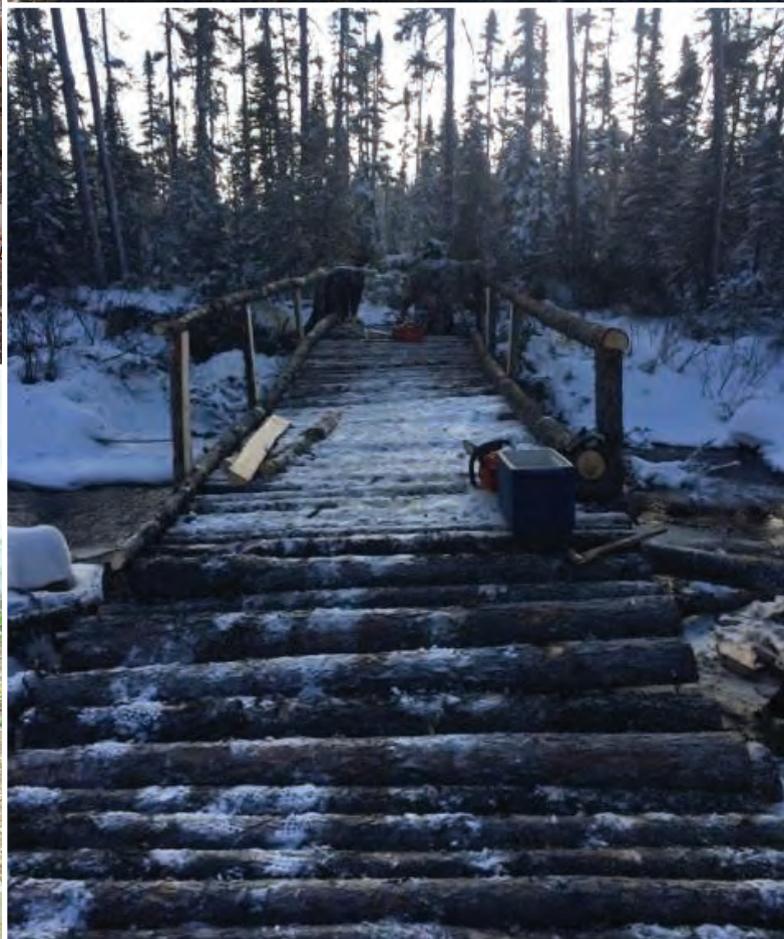
OTHER PROJECTS CARRIED OUT

- Enhancing goose ponds for trapline R-20 & ATV trapline R-18
- Winter Fishery Program for trapline N-25
- Three season cabins for trapline M-33 & four season cabins for trapline N-24
- Snow Removal Program for campsite on Route Du Nord and James Bay

HIGHWAY

- Wood Supply Program for Elders and land users
- Genawmii Sturgeon Fishery Program
- Improvement to access driveways for campsite at trapline R-19
- Construction three D-Log trappers cabins for trapline R-20





LOCAL COORDINATOR, RONALD BLACKNED

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Mistissini

LEARN AND PRACTICE OUR TRADITIONAL WAYS

The Cree Nation of Mistissini had many projects approved by Niskamoon Corporation in this past fiscal year. Two projects that were especially valuable to the community were the Traditional Cree Fishing, Medicine & Chischeinuu Chiskutamachwein Project and the Trans Eeyou Istchee Trails Project.

TRADITIONAL CREE FISHING, MEDICINE & CHISCHEINUU CHISKUTAMACHWEIN PROJECT

The Traditional Cree Fishing, Medicine & Chischeinuu Chiskutamachwein Project was submitted by the Social Development Department of the Cree Nation of Mistissini. In this project, Elders taught Cree language, traditions, customs and Cree values to people who were eager to learn.

Our Elders have a great deal of knowledge, and this program promoted that knowledge in many ways. For example, Elders were asked to teach all aspects of fishing. This included making fishnets, identifying fish species, setting nets, fish cleaning and preparation, and food-sharing practices.

Another important objective of this program was to provide healing to Mistissini community members who have gone through difficulties in their lives. With the guidance of Elders, healing was integrated into the program through learning Cree traditions. The importance of helping one another through difficult times was an important aspect of this project.

TRANS EEYOU ISTCHEE TRAIL PROJECT

A project that was appreciated by land users was the Trans Eeyou Istchee Trails Project. Six tallymen submitted proposals for trail cutting last year, and work on the trails began this past winter. Although the project included only six traplines, land users have informed me that the newly-cut trails were very good and have greatly improved access to the land.

THE TRADITIONAL CREE FISHING, MEDICINE & CHISCHEINUU

Chiskutamachwein Project taught Cree traditions, while the Trans Eeyou Istchee Trails Project opened up the land for people to practice traditional activities. Projects like these provide the tools needed to learn and practice our traditional ways. I hope these projects continue to evolve and educate future generations.

LOCAL COORDINATOR, BETSY SHECAPIO

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Waswanipi

PROJECTS LEADING TO POSITIVE COMMUNITY DEVELOPMENT

Wachiya, Hello, Bonjour!

It is with great pleasure that I submit this report on behalf of the Cree First Nation of Waswanipi.

It is Niskamoon Corporation's 10th Anniversary, and I am pleased to announce that 2014 was a successful year for our community's projects. I would like to thank our Cultural Department, Diane Cooper and all staff for coordinating the celebration of Waswanipi Day and National Aboriginal Day. These events were successful because of their work.

CHIIWETAU, CULTURAL FISHING, SNOWSHOE MAKING, AND PIIPUN EENOU ITUYIN

The importance of learning the Cree way of life from our Elders, and to hear their stories of long ago, is a great treasure. I have an unsurpassed respect for the Elders who participated; they have great strength, endurance and patience to pass their knowledge on. I am forever thankful for their time.

The gatherings are held seasonally each year: the Chiiwetau event is held in July or August each summer, and the Piipun Eenou Ituyin event is held during mid-February to mid-March each winter. This past year, Niskamoon Corporation funded both of the Chiiwetau and Piipun Eenou Ituyin gatherings, as well as projects such as snowshoe making, cultural fishing and numerous canoe brigades. As each year passes, there are more and more participants in the events.

CANOE BRIGADE EXCURSIONS

This past year, we had 34 participants for canoe brigades. We experienced bad weather, hunger, and hardships together as a group. This, however, brought us closer as a family. It was a life-changing experience, and I encourage our youth to make the most of these programs. I offer my sincerest thanks to the canoe brigade leaders and coordinators. They make it possible for these events to take place.



WILLIE J. HAPPYJACK MEMORIAL SCHOOL SCIENCE TRIP

Each year, our students are taken on school science trips. Through these trips, our community's youth are able to explore destinations such as Hydro-Québec's Generating Station, the Cosmodome Science Center and the Chateauguay Water Treatment Plant. I would like to acknowledge Charles Yeboah, as his work makes it possible for our young minds to explore areas beyond their community.

ELDERS WOODCUTTING

This project is important in our community. It provides firewood for our Elders who do not have the means to cut their own. We hire local residents and youth to go to the Elder's location and carry out the much needed woodcutting activities.

LOCAL COORDINATOR, TOMMY RABBITSKIN

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Oujé-Bougoumou

A BUSY YEAR FOR OUR COMMUNITY

It is a pleasure to provide my Annual Report for 2014-2015. This past year brought many projects to the community of Oujé-Bougoumou and its local trappers.

GOOSE CORRIDORS

A total of ten Goose Corridor Projects were approved and implemented this past year. The purpose of these projects was to enhance goose-landing areas for the Annual Spring Goose Hunt. It is one of the many traditions that we cherish as a Cree Nation. For these projects, each tallyman hired four to five workers to cut, pile and clear landing areas or spots, depending on the length and size of the corridors. It took each team approximately 20 to 25 days to complete each project. All ten Goose Corridor Projects were completed in the fall of 2014.

COMMUNITY-BASED PROJECTS

The Waterfront Project was a significant community-based project that took place this past year. It was coordinated by the Director of Community Services, and employed five community members. The workers slashed, cut, piled and burned debris from the waterfront area. The project took approximately four weeks to successfully complete, and was completed within the allotted time frame.

The Traditional Peoples Cabin Project was another community-based project that took place in 2014. It employed eight to ten workers for a period of eight weeks. This project saw four cabins constructed within the Oujé-Bougoumou Territory. The labour costs were funded by Niskamoon Corporation.

We also had the Annual Traditional Gathering in 2014, which took place at the old OJ Point in Mistissini. In all, there were nine other annual community-based projects that were implemented in 2014.

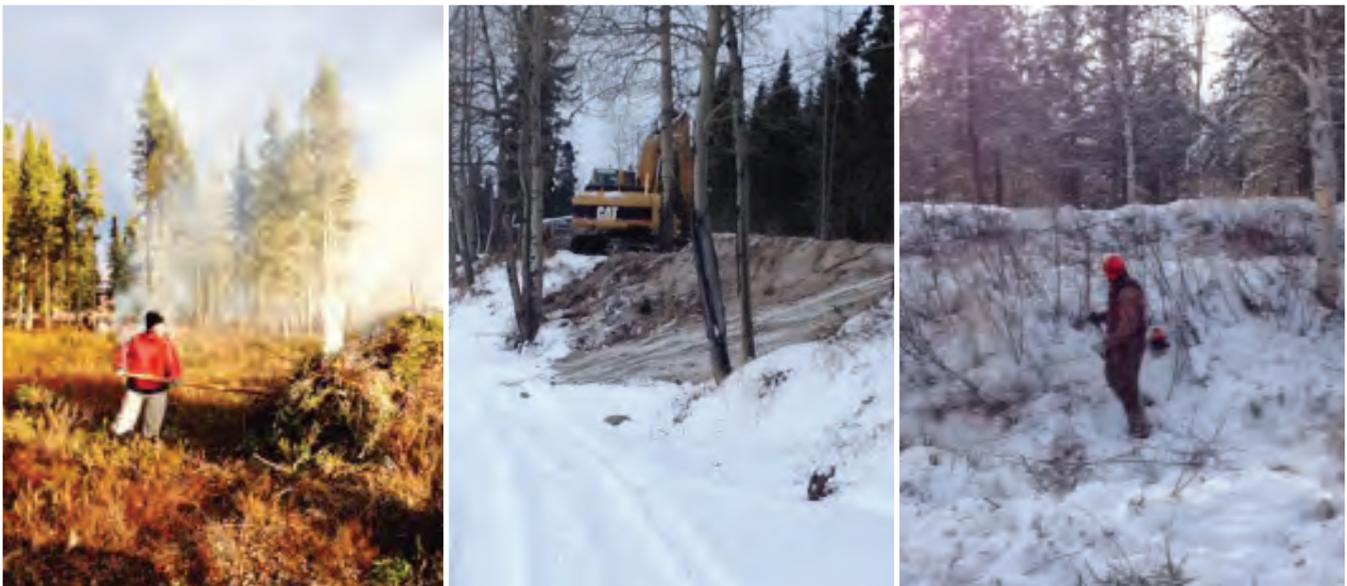


AUDITING

In July of 2014, we had our first audit check on trappers' projects. Mr. Robbie Tapiatic, the Director of Remedial Works, and Mr. Daniel Goyette came to our community to complete an audit check on the trappers' projects via helicopter. The traplines that were selected for audit were incomplete, however. Many projects were incomplete because of a lack of monitoring in the field. As a recommendation, we will now establish a monitoring system for Niskamoon-funded projects.

In closing, I would like to thank Niskamoon Corporation for the many projects that were funded in our community. I encourage all entities and departments to continue submitting proposals to my attention, and I will be glad to help you with your project proposals.

Meegwetch





DIRECTOR OF ENVIRONMENT, MARC DUNN
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Environment

I began working for Niskamoon Corporation in 2007, following the emission of the Certificate of Authorization for the EM-1A/Sarcelle/Rupert Diversion Project. I was given two main responsibilities at the outset: (1) to coordinate the implementation of the Monitoring Committee, a joint forum that ensures that the Cree people, and in particular Cree land users, are given a privileged role in the environmental monitoring program for the project, and (2) to create an environmental training program to allow Cree youth to participate in the environmental monitoring program.

In both cases, these programs were a big success, as they have led to an unprecedented role for the Cree people and Cree traditional knowledge in a large-scale development project. While there remains much work to be done to further improve Cree participation, I can honestly say that, from my travels around the world, the level of participation witnessed in the EM-1A project is unprecedented. The Cree communities involved should be proud because they share a big responsibility in having made this a success.

► Fisheries and Health Program & Committee

Although funds for fishing projects have, for the most part, been depleted, it was felt that the Niskamoon Corporation should continue to support the development of Cree traditional fisheries due to their tremendous health and cultural benefits. However, to be considered for funding, fishery projects must contain a strong commitment to the training of youth and the transfer of traditional Cree knowledge of this activity.

The new program is designed to:

- Ensure the sustainable, long-term use of aquatic resources valued by the Cree people.
- Restore fishing practices through the development of fishing installations and methods traditionally used by the Cree people.
- Strengthen Cree fisheries through initiatives that foster long-term and self-sufficient activities and pursuits.

The following priorities were identified for funding programs:

- Self-sustainability
- Community involvement
- Respect and promotion of traditional values
- Increasing health benefits through fish consumption
- Involvement of youth

The table below presents 2014-2015 funding of fisheries programs by community.

FISHERIES AND HEALTH COMMITTEE

The Fisheries and Health Committee was created to implement key components of the Mercury (2001) Agreement, as well as subsequent agreements signed between the Cree people and Hydro-Québec dealing with the issue of mercury in fish in relation to new projects on the territory (specifically EM-1 and EM-1A).

COMMUNITY	AMOUNTS APPROVED
Eastmain	\$186,080.00
Waskaganish	\$134,347.00
Nemaska	\$40,740.00
Waswanipi	\$33,436.00
Mistissini	\$59,505.00
Total	\$454,108.00

The mandate of the committee is summarized as follows:

1. To play a key role in the evaluation and recommendations to be made to Niskamoon's Board of Directors concerning all Monitoring and Research Programs related to mercury, including the review of new funding proposals as well as all follow-up for approved projects (as defined in Chapter 5 of the Mercury Agreement (2001))
2. To review funding programs related to community fishing programs carried out to address the issue of mercury in fish
3. To make recommendations regarding the funding process for points 1 & 2

The Fisheries and Health Committee met once in 2014, on June 17 in Montreal. The meeting was the first in several years, and discussion covered a variety of different subjects:

1. The evolution of methyl-mercury levels in fish consumed by the Cree people in the La Grande Complex. On this topic, it is important to note that in most of the La Grande Complex, mercury levels have returned to background levels in recent years.
2. The Nituuchischaayihititaa Aschii Multi-Community Health Survey (see below).
3. The use of Eeyou Namess, EM-1 Mercury and EM-1A Mercury Funds by Niskamoon Corporation – preliminary data.
4. Local perceptions of Niskamoon-funded community fishing programs – given by Kanwal Diwan, graduate student researcher at Concordia University.

The meeting concluded with a general discussion on the role of the committee within Eeyou Istchee, now that community fishing funds are almost depleted and mercury has returned to background levels over much of the La-Grande Complex. The Committee agreed to meet one last time, following a general meeting with Cree entities, to present the results of the Nituuchischaayihititaa Aschii Multi-Community Health Survey (see below), to review the remaining commitments of the various Mercury Agreements and to make a final recommendation regarding the work of the Committee.

Final Nituuchischaayihititaa Aschii Environment-and-Health Study Meeting

Taking place over four summers, between 2005 and 2009, in seven different communities throughout Eeyou Istchee, the Nituuchischaayihititaa Aschii Environment-and-Health Study is the result of tireless work by the Cree Board of Health (CBH), university researchers, public health officials, and support from various Cree entities and Niskamoon Corporation.

On February 17 and 18, 2015, researchers, public health professionals, representatives from Cree entities (First Nation Councils, Cree Nation Government and Cree Trappers' Association), and members of Niskamoon Corporation, James Bay Advisory Committee on the Environment, and Hydro-Québec convened in Montreal to present the major findings of the environmental health study, and to discuss future steps in research, analysis and publications.

During the meetings, the Public Health Department of the Cree Board of Health presented the results of the study and explained how these results have been used in CBH programs on nutrition, chronic disease, surveillance and contaminants. University researchers also presented their findings from a number of published scientific articles. Group discussions then took place to plan future research and analysis efforts.

Overall, the meeting was a culmination of years of work by a number of contributors. The efforts of many researchers and health professionals have improved our understanding of the impacts of mercury on public health in Eeyou Istchee. Reports from the Nituuchischaayihititaa Aschii Environment-and-Health Study are available on the Cree Board of Health website.



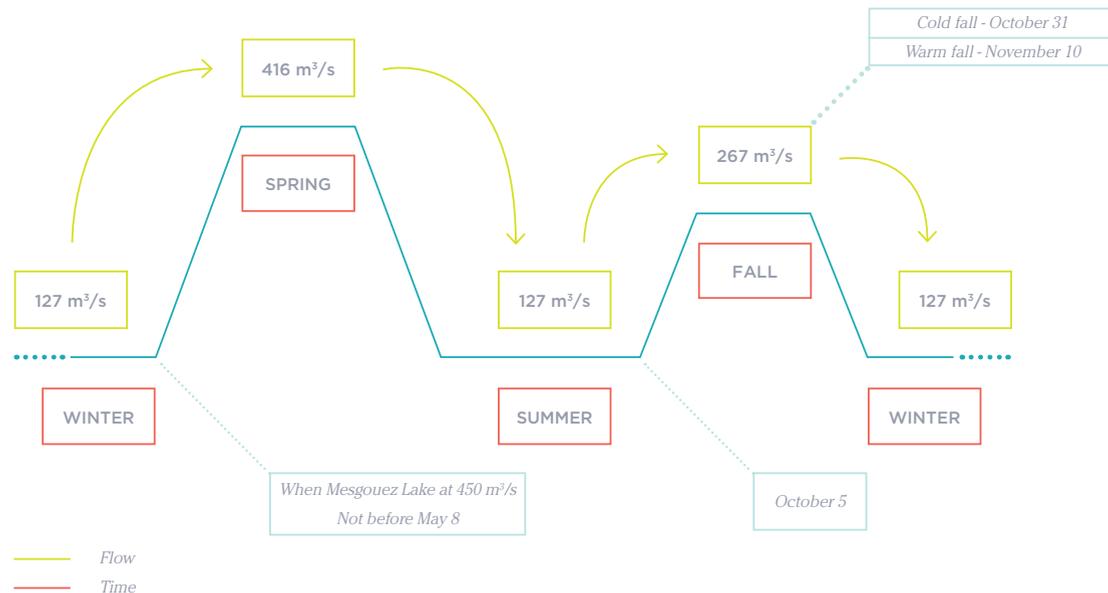
► The Monitoring Committee

FOR THE EASTMAIN-1A AND SARCELLE POWERHOUSES AND RUPERT RIVER PARTIAL DIVERSION

The following section reviews the Monitoring Committee's main activities associated with the Eastmain-1A/Sarcelle/Rupert Partial Diversion Hydroelectric Project.

November 2014 marked the fifth anniversary of the impoundment of the Rupert River diversion bays, located 314 kilometres up-river from the community of Waskaganish, and some 200 kilometres below Mistissini Lake. The Rupert diversion bays consist of a complex series of dams and dykes designed to divert water north toward the EM-1 Reservoir and, subsequently, the Eastmain-1 and Eastmain-1A powerhouses. Farther north, the Sarcelle powerhouse is located downstream from the Opinaca Reservoir. From Sarcelle, water empties into Boyd-Sakami Lakes and then into the Robert-Bourassa Reservoir (formerly known as LG-2) where it joins the La Grande River.

The partial diversion of the Rupert River is governed by an ecological instream flow regime. This means that not only is a small proportion of water constantly released from the Rupert Dam spillway (roughly 20%), but additional amounts of water are released in the spring (approximately four times more water over 45 days) and autumn (approximately twice as much water over roughly 25 days) in order to replicate the spring and autumn run-off periods when fish spawn.



In addition to the instream flow regime, eight hydraulic structures (five weirs, two spur dikes, and one underwater rock blanket) were built along the Rupert River below the dam to maintain pre-diversion water levels immediately upstream from the structures. As a result, approximately 50% of the river below the diversion point is maintained at the same level as before the diversion, allowing for the continued use of the river and the maintenance of habitat for flora and fauna.

Composition of the Monitoring Committee

The Monitoring Committee is a joint discussion forum made up of seven Hydro-Québec/ Société d'énergie de la Baie-James (SEBJ) representatives and eight Cree members representing each of the six communities impacted by the EM-1A/Rupert Diversion Project as well as two regional representatives nominated by the Niskamoon Corporation, with one regional representative on loan from the Cree Nation Government (CNG). Secretarial services are provided by SEBJ. The members are:

Member	Entity
Robbie Tapiatic	Cree Nation of Chisasibi
Geraldine Mark	Cree Nation of Wemindji
Norman Cheezo	Cree Nation of Eastmain
Ryan Erless	Crees of the Waskaganish First Nation
Lawrence Jimiken	Cree Nation of Nemaska
Matthew Longchap	Cree Nation of Mistissini
Marc Dunn	The Niskamoon Corporation
Nadia Saganash	The Niskamoon Corporation (CNG)
Simon Marcotte	Hydro-Québec
André Tessier	Hydro-Québec
Jérôme Gingras	Hydro-Québec
Carine Durocher	Hydro-Québec
Réal Courcelles	Hydro-Québec
René Dion	Hydro-Québec
Jimmy Lavoie	Hydro-Québec

2013 can be characterized as a busy year for the Monitoring Committee, convening 11 times between January 1, 2014 and March 31, 2015. Two of these meetings were conference calls.

DATES	MEETING NUMBER	LOCATION
January 28-29, 2014	81	Montreal
February 26-27, 2014	85	Mistissini
March 25-27, 2014	86	Montreal
July 7, 2014	88	Conference Call
September 30, October 1-2, 2014	89	Waskaganish
November 18-19, 2014	90	Val-d'Or
December 9-10-11, 2014	91	Montreal
January 27-28, 2015	92	Montreal
February 24-25, 2015	93	Nemaska
March 24-26, 2015	94	Wemindji

INFORMATION TOURS

In addition to holding meetings, the Monitoring Committee is mandated to ensure that information presentations are given in the six impacted Cree communities. Presentations are designed for both land users representing impacted traplines, as well as the general public. Information tours are conducted in winter to present the monitoring programs for the year ahead, and summer to present monitoring program results from the past year.

DATES	PLACE	TOPICS
January 22, 2014	Wemindji	Winter 2014 Information tour
February 26-27, 2014	Eastmain	Winter 2014 Information tour
February 11, 2014	Mistissini	Winter 2014 Information tour
March 11-12, 2014	Nemaska	Winter 2014 Information tour
August 19-20, 2014	Wemindji	Summer 2014 Information tour
August 20-21, 2014	Eastmain	Summer 2014 Information tour
September 9-11, 2014	Nemaska	Summer 2014 Information tour
January 20-22, 2015	Nemaska	Winter 2015 Information tour
March 17-19, 2015	Waskaganish	Winter 2015 Information tour



The Mandate of The Monitoring Committee

The Monitoring Committee reviews monitoring programs for the EM-1A/ Sarcelle Powerhouses and Rupert River Partial Diversion Project according to the following steps:

- 1. Terms of reference**

These documents include all pertinent information for the execution of each study prior to its inception. The committee reviews these documents, and adjustments are made wherever necessary.

- 2. Study Period**

Comments are brought to the attention of the committee and adjustments are made whenever necessary.

- 3. Pre-final Report**

Prior to the publication of the study report, a pre-final report is reviewed by the committee to ensure that the conclusions are acceptable to all parties.

2014 marks the fifth year of data collection following the Rupert River Partial Diversion. This information is compared to study results prior to the diversion, referred to as the baseline conditions, in order to evaluate the extent of change caused by the impoundment of the Rupert diversion bays. In the first year following the impoundment, major ecosystem changes were observed in the affected area. In the second and third years, 2011 and 2012, the ecosystems tended to stabilize, resulting in more reliable field data. In 2013, there was a reduction in the number of monitoring studies carried out. The number of monitoring programs increased in 2014 and 2015, as it was expected that the ecosystem (in some places) had begun to restore itself in the impacted area.

		RUPERT DIVERSION BAYS	RUPERT RIVER REDUCED-FLOW SECTION	INCREASED-FLOW SECTION			MULTIPLE SECTORS
		RUPERT FOREBAY AND TAILBAY	LOWER RUPERT RIVER	EASTMAIN-OPINACA	BOYD-SAKAMI	GRANDE RIVIÈRE ESTUARY	
NATURAL ENVIRONMENT	STUDY REPORT	<ul style="list-style-type: none"> Fish communities Moose 	<ul style="list-style-type: none"> Natural lake sturgeon spawning grounds in the Rupert River Lake sturgeon larval drift Juveniles of target species Anadromous cisco in the Rupert (P2014) 			<ul style="list-style-type: none"> Eelgrass 	<ul style="list-style-type: none"> Beaver (diversion bays and lower Rupert) Waterfowl (diversion bays and Rupert and Broadback rivers) Canada goose (Rupert diversion bays and Opinaca reservoir)
	TERMS OF REFERENCE	<ul style="list-style-type: none"> Fish communities in the diversion bays Moose 	<ul style="list-style-type: none"> Follow-up of natural lake sturgeon spawning grounds in the Rupert River Follow-up of lake sturgeon larval drift Follow-up of juveniles of target species Follow-up of anadromous cisco in the Rupert (P2014) 			<ul style="list-style-type: none"> Eelgrass 	<ul style="list-style-type: none"> Beaver Waterfowl, Canada goose and use of areas developed for wildlife
		RUPERT DIVERSION BAYS	RUPERT RIVER REDUCED-FLOW SECTION	INCREASED-FLOW SECTION			MULTIPLE SECTORS
		RUPERT FOREBAY AND TAILBAY	DOWNSTREAM RUPERT RIVER	EASTMAIN-OPINACA	BOYD-SAKAMI	GRANDE RIVIÈRE ESTUARY	
HUMAN ENVIRONMENT	STUDY REPORT	<ul style="list-style-type: none"> Navigation in the Rupert diversion bays 	<ul style="list-style-type: none"> Voluntary lake sturgeon catch registry – Nemaska Voluntary lake sturgeon catch registry – Waskaganish Voluntary lake cisco catch registry – Waskaganish Navigation on the Rupert 				<ul style="list-style-type: none"> Mercury in fish Cree land use (2012–2013 study) Cree health (2012 study)
	TERMS OF REFERENCE		<ul style="list-style-type: none"> Construction of observation platforms at Smokey Hill rapids Access road to Smokey Hill 			<ul style="list-style-type: none"> Bank stabilization at Chisasibi 	<ul style="list-style-type: none"> Rehabilitation of worksites
		RUPERT DIVERSION BAYS	RUPERT RIVER REDUCED-FLOW SECTION	INCREASED-FLOW SECTION			MULTIPLE SECTORS
		RUPERT FOREBAY AND TAILBAY	LOWER RUPERT RIVER	EASTMAIN-OPINACA	BOYD-SAKAMI	GRANDE RIVIÈRE ESTUARY	
NATURAL ENVIRONMENT	TERMS OF REFERENCE	<ul style="list-style-type: none"> Navigation in the Rupert diversion bays (interviews) 	<ul style="list-style-type: none"> Navigation on the Rupert and its tributaries 				<ul style="list-style-type: none"> Follow-up of mercury
	MITIGATION MEASURES 2014						



RUPERT DIVERSION BAY SECTION

Fish Community

Few changes were observed in the species composition of fish communities or population dynamics in the Rupert diversion bays in 2014 (i.e., five years after impoundment). Walleye remained the most abundant species in the diversion bays (45% of the total harvest), followed by northern pike, white sucker and lake whitefish. Overall fishing yields were identical in the forebay and tailbay (12.9 fish/net-day), but slightly lower in reference lakes (11.5 fish/net-day) (Table 1).

Table 1 – Fishing Yields at Stations in the Rupert Diversion Bays and Reference Lakes in 2014

SPECIES	CATCHES PER UNIT EFFORT (FISH/NET-DAY)		
	FOREBAY	TAILBAY	REFERENCE LAKES
FISHING EFFORT (NET-DAYS)	72	40	24
Cisco	1.1	1.3	1.7
Coregonus sp.	< 0.1	0.0	0.0
Walleye	5.8	5.7	3.3
Lake sturgeon	0.0	0.0	0.2
Northern pike	2.4	1.8	4.0
Lake whitefish	1.3	1.8	4.0
Burbot	0.1	0.0	0.1
Lake chub	< 0.1	0.0	0.2
White sucker	1.7	2.2	1.0
Longnose sucker	0.1	0.0	0.0
Brook trout	0.0	0.0	0.0
Trout-perch	< 0.1	0.0	0.0
Yellow perch	0.2	0.2	0.0
Lake trout	0.1	0.0	0.2
TOTAL	12.9	12.9	11.5
* Target species			

However, fishing yields in the diversion bays were an average of 40% lower than baseline values and 28% lower than the values obtained during the 2011 follow-up study. This is mainly attributable to the declining yields for walleye in both diversion bays since impoundment. The fact that walleye yields also fell in the reference lakes during the same period suggests that impoundment is not necessarily responsible for the lower yields of this species in the diversion bays. Moreover, the recruitment index for walleye, northern pike and lake whitefish is the same, or higher, than it was during the baseline period; this trend indicates that these species have been reproducing successfully since impoundment.

Moose

The purpose of the follow-up study of moose was to assess the project’s impacts on the species’ frequentation and use of the Rupert diversion bay section following impoundment. The study also served to count and identify caribou in the area.

In all, 100 moose were observed in the study area during the 2014 follow-up, compared to the 24 detected during the draft-design study in 2002. More recent track networks were also observed in 2014 than in 2002 (0.22 networks/10 km² vs. 0.08 networks/10 km²) (Figure 1).

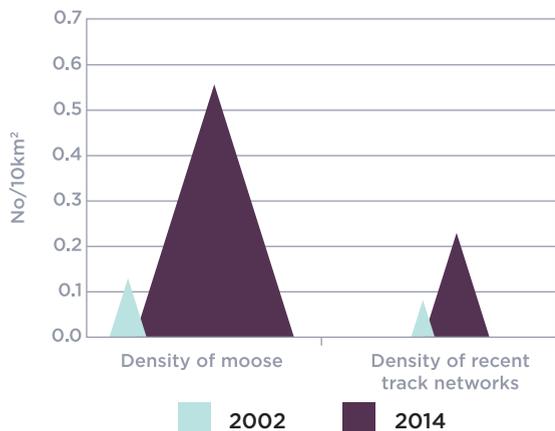


Figure 1 – Density of Moose and Recent Track Networks in 2002 and 2014

Increases in the density of moose and track networks, and the use of suitable habitat for moose in 2014, seem to indicate that the creation of the Rupert diversion bays had no negative effects on the species’ use and frequentation of this area. It should be noted that over 260 caribou were also recorded during the follow-up study.

Navigation in the Rupert Diversion Bays

The objectives of the follow-up on navigation in the Rupert diversion bays were to:

- 1) ascertain the Crees’ appreciation of the navigation conditions and the mitigation measures put in place to facilitate navigation in this section, and
- 2) to document land users’ activities in 2014.

Semi-structured interviews were conducted with the tallymen concerned and some of their family members in the communities of Mistissini and Nemaska.

In 2014, navigation in the diversion bays was mainly associated with wildlife harvesting. Land users interviewed in both communities said that navigation conditions in the Rupert diversion bays were adequate. Although they mentioned a few problems, such as patches of floating wood debris and dangers associated with boating in windy conditions, they did not consider these issues to be insurmountable obstacles to navigation since they were either sporadic or easily bypassed.

In terms of potential use of the diversion bays, interview participants indicated that conditions were good for the spring goose hunt and that a number of sections of shoreline also provided favourable conditions for moose hunting despite the presence of wood debris, which hampers navigation close to the shore and makes beaching boats difficult. The Rupert diversion bays are being used more and more as the Crees adapt to the new environment.

RUPERT REDUCED-FLOW SECTION

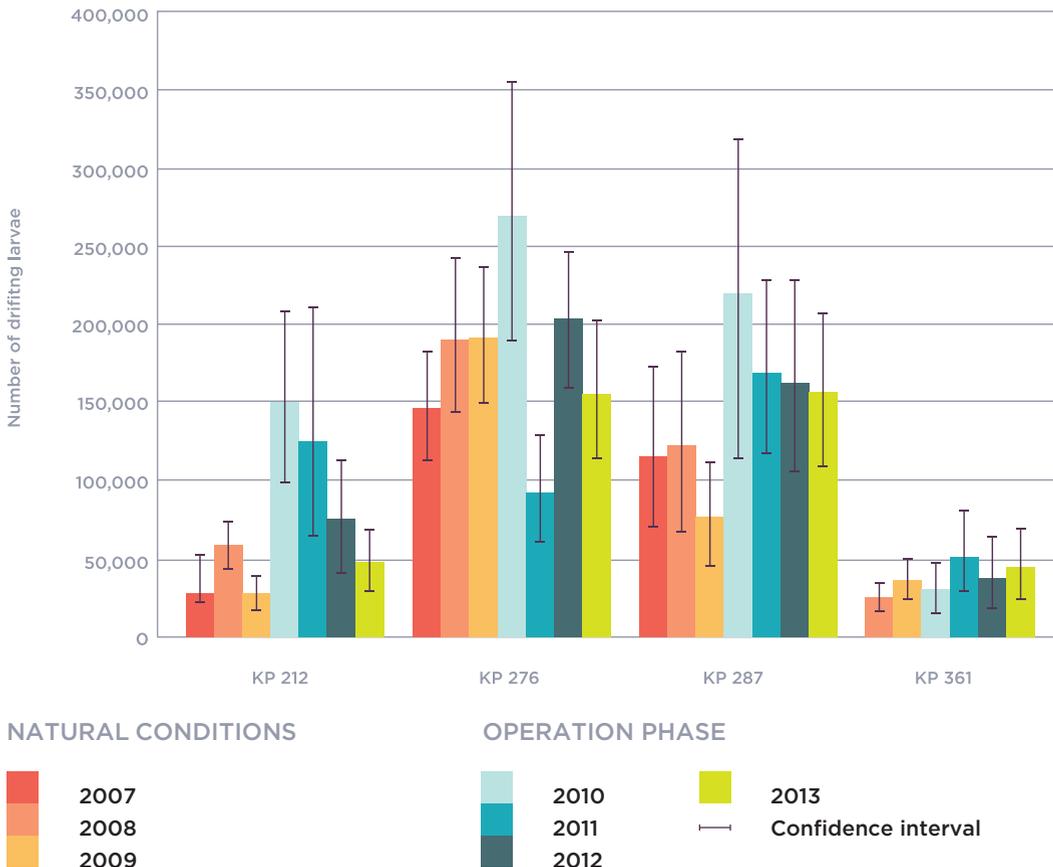
Lake sturgeon (natural spawning grounds, larval drift and juveniles)

The 2014 follow-up of lake sturgeon spawning at various sites along the Rupert River focused on determining whether the spring instream flow supported successful reproduction at natural lake sturgeon spawning grounds. Larval drift abundance downstream of the spawning grounds was also assessed, as this is a good indicator of reproductive success. The relative abundance of juveniles is also an indicator of fish reproduction. The program that monitors natural spawning grounds and lake sturgeon larval drift ended in 2014.

Based on observations made during helicopter flyovers and the results of egg sampling studies, all of the areas that offered suitable spawning habitat for lake sturgeon between 2010 and 2012 remained in 2014 (KP 24, KP 48.216, KP 270.281 and KP 290). This shows that spawning habitat is available in the reduced-flow section of the Rupert River. In addition, the fact that spawning grounds are well-distributed throughout the river promotes good production of young sturgeon and helps to maintain existing populations.

In 2014, the abundance of drifting larvae varied between 48,000 and 155,000, depending on the site. These results are similar to those obtained before the Rupert was diverted between 2007 and 2009 (Figure 2).

Figure 2 – Abundance of Drifting Lake Sturgeon Larvae at KP 212, KP 276, KP 287 and KP 361 of the Rupert from 2007 to 2014



Juvenile lake sturgeon fishing yields are increasing in comparison to baseline values and those obtained at the beginning of the operation phase; this indicates a good survival rate among juveniles. The year 2014 was exceptional in terms of eight-year-old, or younger, lake sturgeon in the study area. On average, these were the highest yields recorded since 2008, with five- and six-year olds being the most abundant (i.e., individuals born in 2008 and 2009, prior to the diversion). Individuals born after the diversion were also well represented in the catches. In fact, the evidence indicates that a number of sturgeon born between 2010 and 2014 (following the diversion) frequent this area. Overall, it appears that the instream flow supports successful lake sturgeon reproduction in the Rupert River downstream of the dam.

Juveniles of target species

The follow-up of juvenile fish assesses the effectiveness of the instream flow regime in preserving the rearing and fish growth habitats of five target species: lake sturgeon, white sucker, longnose sucker, walleye and lake whitefish. The follow-up on juvenile lake sturgeon is covered in the preceding section.

Fishing at KP 205 and KP 230 resulted in respective catches of 30 and 33 juvenile lake whitefish, 97 and 273 juvenile walleye, and 8 and 15 longnose sucker at the same locations (Table 2).

Table 2 – Number of Target Species Fish Caught with Gill Nets at KP 205 and KP 230 of the Rupert River in Summer 2014

TARGET SPECIES	NUMBER OF CATCHES		
	KP 205	KP 230	TOTAL
Lake sturgeon	510 (440)	517 (247)	1,027
Walleye	369 (97)	712 (273)	1,081
Lake whitefish	92 (30)	50 (33)	142
Longnose sucker	37 (8)	163 (15)	200
White sucker	5	16	21

** Numbers in brackets are juveniles caught*

The post-diversion reduction in flow within the sectors under study does not seem to have had any negative impacts on juvenile recruitment or development, at least in 2010. The study results obtained over the next few years will provide more information on this situation during the operation phase.

Anadromous lake cisco in the Rupert River (Spring 2014)

The main objective of the follow-up on anadromous lake cisco in the Rupert River is to ascertain whether the instream flow regime is able to ensure the survival of the fish species. One of the activities under this program involved estimating the total number of cisco larvae produced every year in the Rupert and in a neighbouring river, the Broadback, which remained unaffected by the partial diversion of the Rupert River. In 2014, the total number of cisco larvae was estimated at around 2.68 million.

Based on the seven years of observations made in the Rupert River to date (2008 to 2014), downstream migration takes place over a period of approximately one month between mid-May and mid-June. Larvae abundance peaks for approximately 12 days (at most), and is closely linked to changes in water temperature. In 2014, the number of cisco larvae drifting on the surface (i.e., the indicator used to compare the different sites) was estimated at about 846,000 at KP 10.6, 264,600 at KP 28.5 and 38,900 at KP 41.5 of the Rupert River. These observations showed, beyond any doubt, that anadromous lake cisco spawned upstream of Smokey Hill (KP 24.5) in fall 2013, just as they had in 2010, 2011 and 2012.



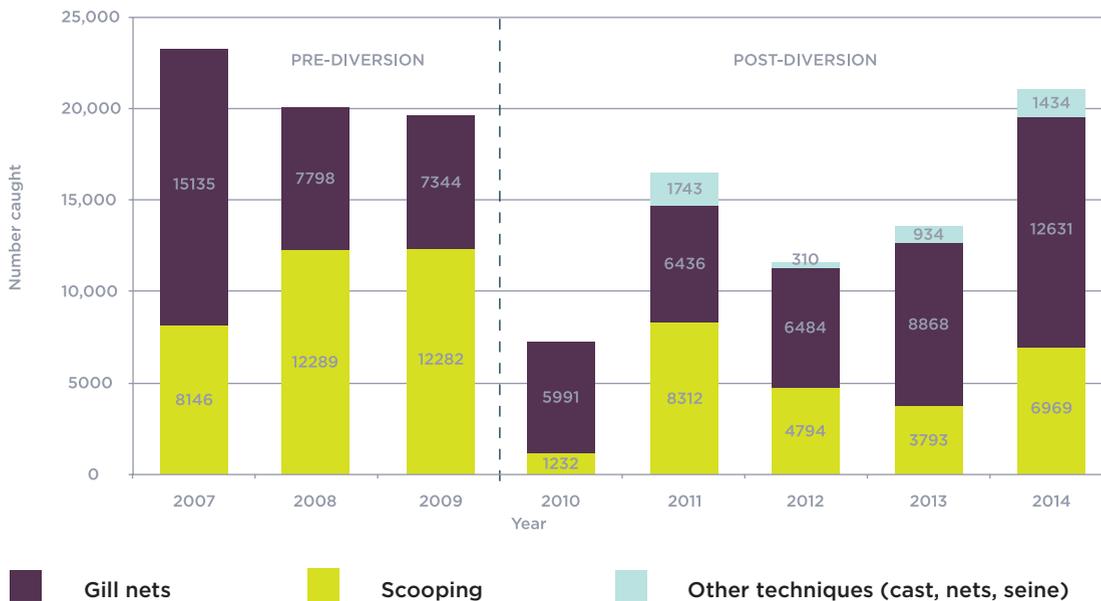
Voluntary Lake Cisco Catch Registry

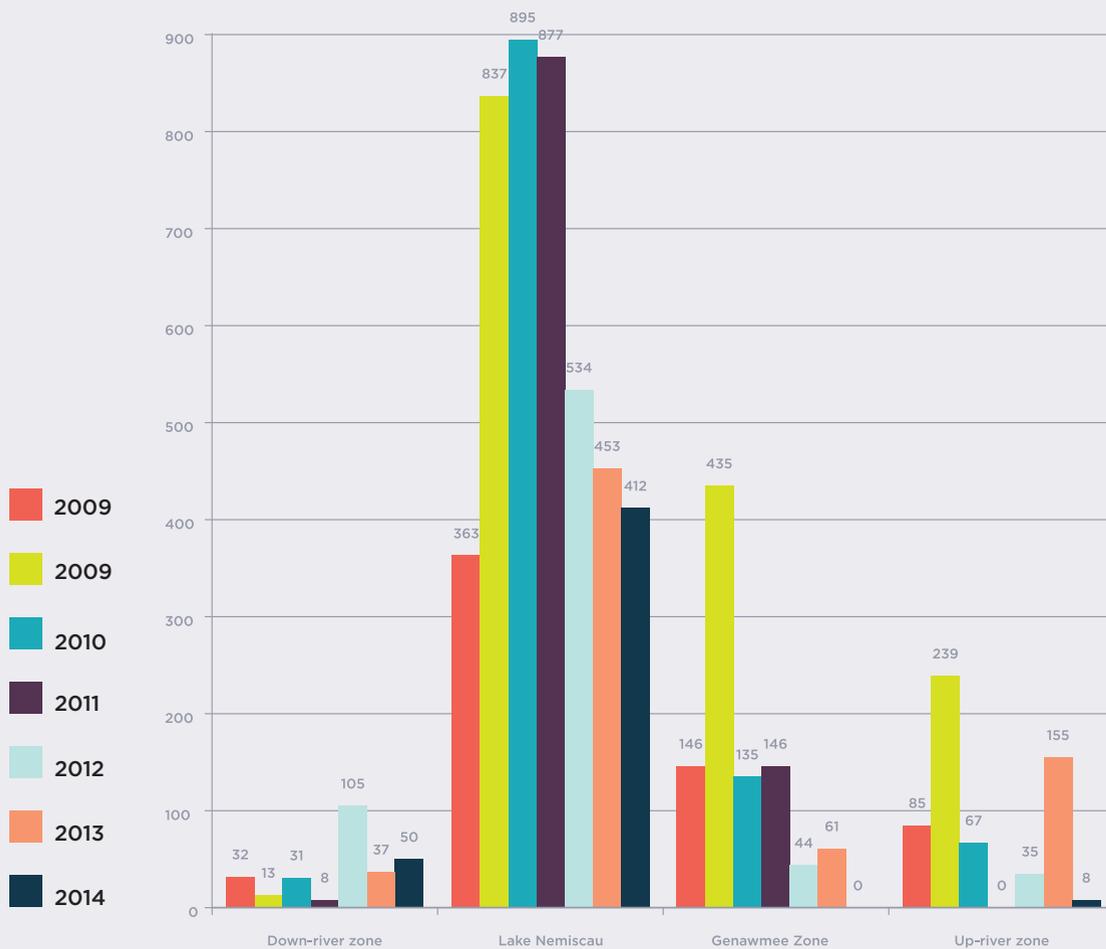
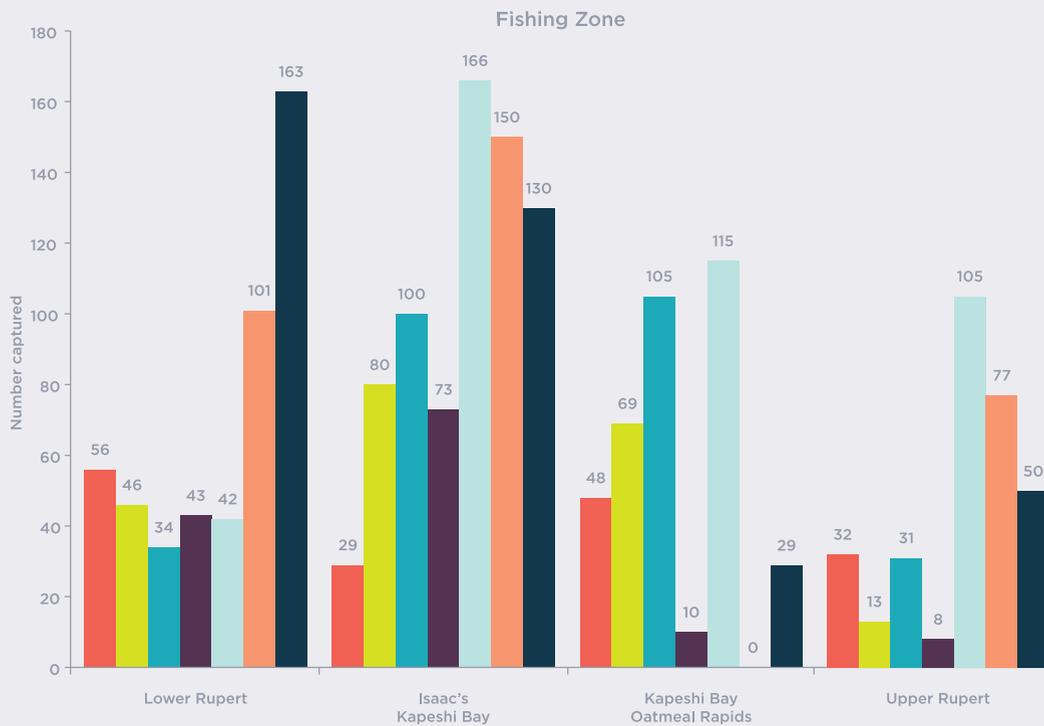
2014 marked the seventh year of the voluntary cisco registry and fourth year since the partial diversion. The objective of the program is to monitor the traditional fall cisco fishery, as well as the mitigation measures put in place to assist Waskaganish fishers in their adaptation to project-induced changes. The 2014 fishing season lasted 38 days, beginning on August 26th and ending on October 2nd. Overall, 21,034 cisco were caught, marking the first time that fishing yields returned to levels registered prior to the diversion. According to fishermen, the high water levels experienced on the river during the fishing season helped improve catch success. However, fishing weirs that were rebuilt on the river as part of the mitigation works remained a challenge due to significant fluctuations in water levels on the river during the fishing season.

- **Waskaganish Voluntary Lake Sturgeon Catch Registry – 2014**

In 2014, 372 lake sturgeon were registered by Waskaganish fishermen along the Rupert River. This is a slight decrease from 2012 and 2013 registered harvests. Harvesting efforts are spread between June and October. The figure below presents harvest levels per zone on the Rupert River between 2008 and 2014, showing levels prior to the diversion (2008-2009) and under modified conditions (2010-2014). The lower Rupert River zone, in particular around the Smokey Hill area, had the highest registered harvests in 2014. The data obtained still requires validation with Waskaganish land users.

Recall that the harvest zones are as follows: the lower Rupert River zone, covering the mouth of the Rupert to just above the Smokey Hill rapids at KP 25; the “Isaac’s camp to Kapeshe Bay zone,” extending from KP 25 to KP 49 of the Rupert River; the “Kapeshe Bay to James Bay Highway zone,” extending from KP 49 to KP 108 of the Rupert River; and the upper Rupert River zone, extending from KP 108 to the eastern limit of Waskaganish traplines on the Rupert River, located at KP 125.





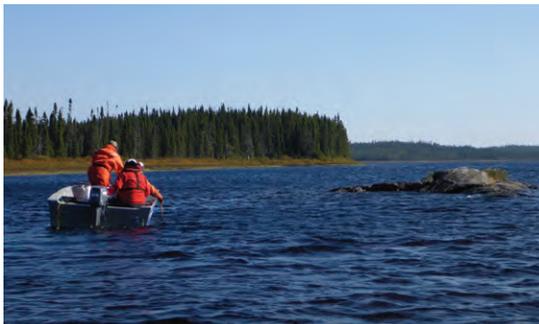
- **Nemaska Voluntary Lake Sturgeon Catch Registry – 2014**

In 2014, 470 lake sturgeon were registered along the Rupert River on Nemaska traplines. As in previous years, the majority of harvests took place in Lake Nemaska, either during a spring fishing campaign or during the traditional gathering held in early July. The graph on the following page presents harvests from 2008 to 2014, including pre-diversion conditions (2008-2009) and under modified conditions (2010-2014). Harvest levels have progressively decreased since 2011, possibly as a result of sensitization campaigns with community members by the Nemaska Lake Sturgeon Conservation and Management Working Group. The data obtained still requires validation with Nemaska land users. Recall that the harvest zones, which have been in place since 2008, consist of the following: the up-river zone, extending from the Rupert Dam (KP 314) until approximately KP 220 of the river; the Genawmee zone approximately located between KP 220 and KP 212 of the Rupert River (a small, but very important fishing area for Nemaska sturgeon fishermen which includes the spawning site by the same names at KP 216); the Lake Nemiscau zone, covering the entire lake from KP 212 to KP 170 plus the arm of the Nemiscau river that flows into the lake; and the down-river zone, which extends from the exit of Lake Nemiscau at KP 170 to the western limit of Nemaska traplines at KP 94 (this area includes Jolliet Lake, which empties into the Rupert River, where the Wapachee family fishes sturgeon).

Navigation on the Rupert River

The objectives of the 2014 follow-up on navigation on the Rupert River were to establish a portrait of navigation in this sector, to compare pre-diversion conditions to existing conditions, and to evaluate the effectiveness of mitigation measures put in place.

The follow-up results showed that the navigable portions of the Rupert River, under pre-diversion conditions, remained navigable following the partial diversion. Approximately 294 km (91%) of the reduced-flow section of the Rupert remained navigable, 6 km (2%) were navigable with difficulty and 21 km (7%) were not navigable. Rapids, shoals, exposed areas and submerged rocks constituted the main obstacles to navigation. The comments received during the flyovers and the observations made on the ground showed that the hydraulic structures and mitigation measures that were put in place to maintain navigation conditions on the Rupert were effective and appreciated by Cree land users as the Rupert has remained navigable following the partial diversion.



Obstacle to Navigation
(Submerged Rocks) near KP 260

INCREASED-FLOW SECTION

Eelgrass

The objective of the follow-up on eelgrass beds along the northeast coast of James Bay was to determine whether the plant species had recovered since its observed decline in 1998-1999. Overall, the results of the 2014 surveys show that eelgrass beds are continuing to recover, albeit slowly. However, the abundance, distribution and stem-length of coastal eelgrass have not yet reached the levels observed before the decline in most places. At the 87 verification points visited in 2014, the eelgrass cover increased in 33% of cases (29 verification points) over 2011 values and remained the same in 47% of cases (41 verification points).

Interviews conducted with Crees from Chisasibi, Wemindji and Eastmain made it possible to collect their observations and knowledge concerning the



Extensive Eelgrass Beds
in Bay of Many Islands

changes occurring in eelgrass beds. As was the case in 2011, they still believe that the eelgrass beds are less abundant than before the decline and have only partially recovered.

Once again, the results of the 2014 follow-up show that the recovery of the eelgrass beds is an evolving process and will take time, likely a number of years.

MULTIPLE SECTORS

Beaver (diversion bays and lower Rupert River)

The overall objective of this follow-up was to assess the use of the study area by beaver three years after the impoundment of the diversion bays and the partial diversion of the Rupert River.

In total, 120 active beaver colonies (0.87 colony/10 km²) were observed in the Rupert diversion bay section, including 50 colonies (1.27 colonies/10 km²) within the Forebay and Tailbay and 70 colonies (0.71 colony/10 km²) in the two-km-wide strip around them. Despite the impoundment of the diversion bays and the implementation of the trapping-out program, the number of active beaver colonies decreased only slightly between 2002 and 2014. This may be attributable to the beavers' ability to adapt to water-level fluctuations. The 59 active colonies (0.36 colony/10 km of shoreline) detected in the reduced-flow section of the Rupert River represented an increase of 11% between 2002 and 2014. However, due to the fall instream flow, 25 of the colonies' dams were found to be partially or entirely flooded. In November, over half of these dams showed evidence of recent activity and seven colonies appeared to have left the area.



Beaver Dams Maintained in the Reduced-flow Section of the Rupert

Waterfowl (diversion bays and Rupert and Broadback rivers)

The purpose of this follow-up was to determine the abundance and distribution of breeding pairs and broods of waterfowl in the Rupert diversion bays and along the Rupert and Broadback Rivers. The 2014 follow-up constituted the second year of waterfowl monitoring since the diversion.

The results from 2014 show that the creation of the diversion bays led to a significant increase in populations of breeding pairs and broods; 1,163 breeding pairs of 21 species, and 472 broods were identified. The most abundant species were American black duck and green winged teal.

Canada goose (Rupert diversion bays and Opinaca reservoir)

Canada goose surveys are designed to document the species' use of the reservoirs during spring



Female Common Merganser with Six Ducklings in the Rupert Diversion Bays

migration and molting season. The study area includes the Rupert diversion bays and a control sector that consists of Opinaca reservoir.

The results of the two surveys conducted during spring migration suggest that migrating Canada geese made comparatively less use of the diversion bays and Opinaca reservoir in 2014 than in previous years. Up to 1,255 migrating Canada geese were recorded within the diversion bay boundaries in 2014, compared with over 2,360 individuals in 2009. Geese were ten times more abundant in Opinaca reservoir. However, similar to the diversion bays, a significant decline was observed in comparison to the geese numbers recorded in 2009 and 2011.

Since the birds seek out ice-free areas of water where they can rest and feed during migration, it is highly likely that a number of them did not stop, or delayed their migration, because of the cold spring and late thaw.

According to the numbers of individuals identified in the Rupert diversion bays in 2014, versus the baseline numbers recorded in 2009, the creation of the Forebay and Tailbay does not appear to have had any significant negative impact on the use of this area by Canada geese during the molting season.



Flock of 20 Molting Canada Geese on Opinaca Reservoir

Mercury in fish

A follow-up study of fish mercury levels in consumption-size specimens from the areas affected by the impoundment of Eastmain 1 reservoir and the partial diversion of the Rupert River was carried out in 2014. In the Eastmain 1 reservoir, mercury levels had increased significantly in northern pike and the maximum mercury levels in walleye appeared to have been reached. In the Rupert diversion bays, mercury levels had significantly increased in walleye, while a negligible increase was noted in lake whitefish.

A comparison between the 2014 follow-up results and the impact predictions reveals that the latter were, for the most part, conservative. Therefore, no changes to the consumption guidelines set out in the 2013 version of the Northern Fish Nutrition Guide – Baie-James Region will be recommended to health agencies.

CREE HEALTH (2012 STUDY)

The objective of the follow-up on Cree health is to assess any changes in the determinants of their health and the project's possible impacts on these determinants. A determinant of health is a factor that has a positive or negative influence on the health of individuals and communities. About 50 quantitative indicators compiled by SEBJ, or various bodies at different government levels, were used to monitor Cree health determinants.

The available data has given rise to different hypotheses concerning the link between the project and Cree health determinants. The project may have had a positive impact on three specific determinants—Income and Social Status, Employment and Working Conditions, and Training and Education. However, in regard to the economy in the Cree communities, which was generally favourable during this period, the project's influence was mainly evident in the subgroups of the population that were directly affected by it.



Observation Platform
on the Left Bank of the Rupert at Smokey Hill

The project seems to have had very little, or limited, negative impact on four other determinants (i.e., Cultural Continuity, Language and Identity, Social Environment, and Individual Health Habits and Psychosocial Issues), which were factors of concern related to negative project impacts. Lastly, it was not possible to evaluate the project's effects on the final three determinants: Health Services, Satisfaction and Well-Being, and Self-determination.

MITIGATION MEASURES CARRIED OUT IN 2014

Human Environment

Construction of observation structures at Smokey Hill rapids

The Smokey Hill rapids section at KP 23 of the Rupert River constitutes the river's main cisco spawning area. Smokey Hill has great cultural significance for the Crees as a traditional fishing site (known as Nutemasanan in Cree).

To enhance this stretch of the river and its landscape, it was agreed with the tallymen concerned (traplines N2 and R11) that two observation platforms would be installed (one on each side of the river) to provide a scenic view of the rapids. The first platform was built in 2013 and the second was installed in 2014 on trapline N2.

Access road to Smokey Hill

The construction of an access road to the Smokey Hill rapids was one of the many measures implemented by SEBJ to facilitate and encourage the use of this impressive set of rapids located approximately 25 km from Waskaganish.

The new road follows a sloping bank on the south shore and adds approximately 400 metres to the existing access road built by the Niskamoon Corporation a few years ago, which starts at the Waskaganish road. Two parking lots were also built, including one at the river's edge, a few steps from the site where people fish for cisco every year. The parking lot also provides access to the scenic outlooks over the rapids (i.e., the platform installed by SEBJ and the tower built by the Niskamoon Corporation).

Bank stabilization at Chisasibi

Stabilization work was carried out on a segment of shoreline that is approximately 260 metres long on the left bank of the La Grande River between KP 16.9 and KP 17.16, near the Cree village of Chisasibi. The bank stabilization will help prevent landslides and enable the community to continue implementing housing development projects. The work carried out in 2014 also consisted of producing the split rock aggregate required for work that will be executed in 2015.

Worksite rehabilitation

Worksite rehabilitation is one of the measures implemented to mitigate the project's impacts. The main areas that were rehabilitated consist of quarries and sandpits, access road rights-of-way, construction camps and appurtenant areas, service areas used by contractors, and stockpiling areas. In 2014, the work to rehabilitate sites affected by project work included the reforestation of four traplines (R16, R19, N1 and M25) with a total of 114,570 green alder seedlings. Four contracts to carry out reforestation work over 18.91 ha were awarded to the tallymen concerned (Table 3).

Table 3 – Reforestation carried out in 2014

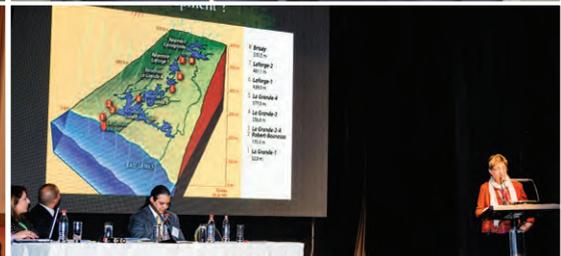
CONTRACTOR	TRAPLINE	AREA REFORESTED (HA)	NUMBER OF SEEDLINGS PLANTED GREEN ALDER
Charles Cheezo	R16	15.40	91,845
Matthew Wapachee	R19	1.04	5,850
Allan Georgekish	N1	1.35	11,475
George Neeposh	M25	1.12	5,400
Total	5	18.91	114,570



► Impact Assessment Annual Conference

Since 2013, Niskamoon Corporation has sent representatives to the International Association of Impact Assessment (IAIA) Annual Conference. IAIA is the most renowned international body with regards to advancing the field of impact assessment. Niskamoon Corporation, as an organization responsible for the co-implementation of the environmental impact assessments for the EM-1 and EM-1A/Sarcelle/Rupert Diversion Project, has an important role in advancing First Nations communities' participation in the impact assessment process. Indeed, these two projects have set precedents with regards to the implication of Aboriginal communities in impact assessment. It is hoped that the progress made during these two projects becomes standard practice in this field throughout the world.

In 2014, Niskamoon Corporation participated in a series of events organized in collaboration with the Canadian embassy in Chile. The experience was very enriching for the delegation and resulted in a desire to involve communities, themselves, more closely in the Annual Conference, particularly in the country where the event is held. Indeed, Aboriginal communities want to be more involved, but in a manner that takes their rights and concerns into account during the design of projects instead of as a formality.



With this in mind, Niskamoon Corporation participated in the 2015 IAIA Conference in Florence, Italy. During the Conference, the Niskamoon delegation spoke with a great number of participants, including with the Indigenous Peoples' Section, regarding the possibility of holding an event at the 2017 Conference, scheduled in Montréal. With this, representatives from indigenous communities from around the world would be actively invited to participate. The response was generally positive, and Niskamoon intends to develop this event proposal further in 2015.

▶ Georeferenced Database & Document Management System

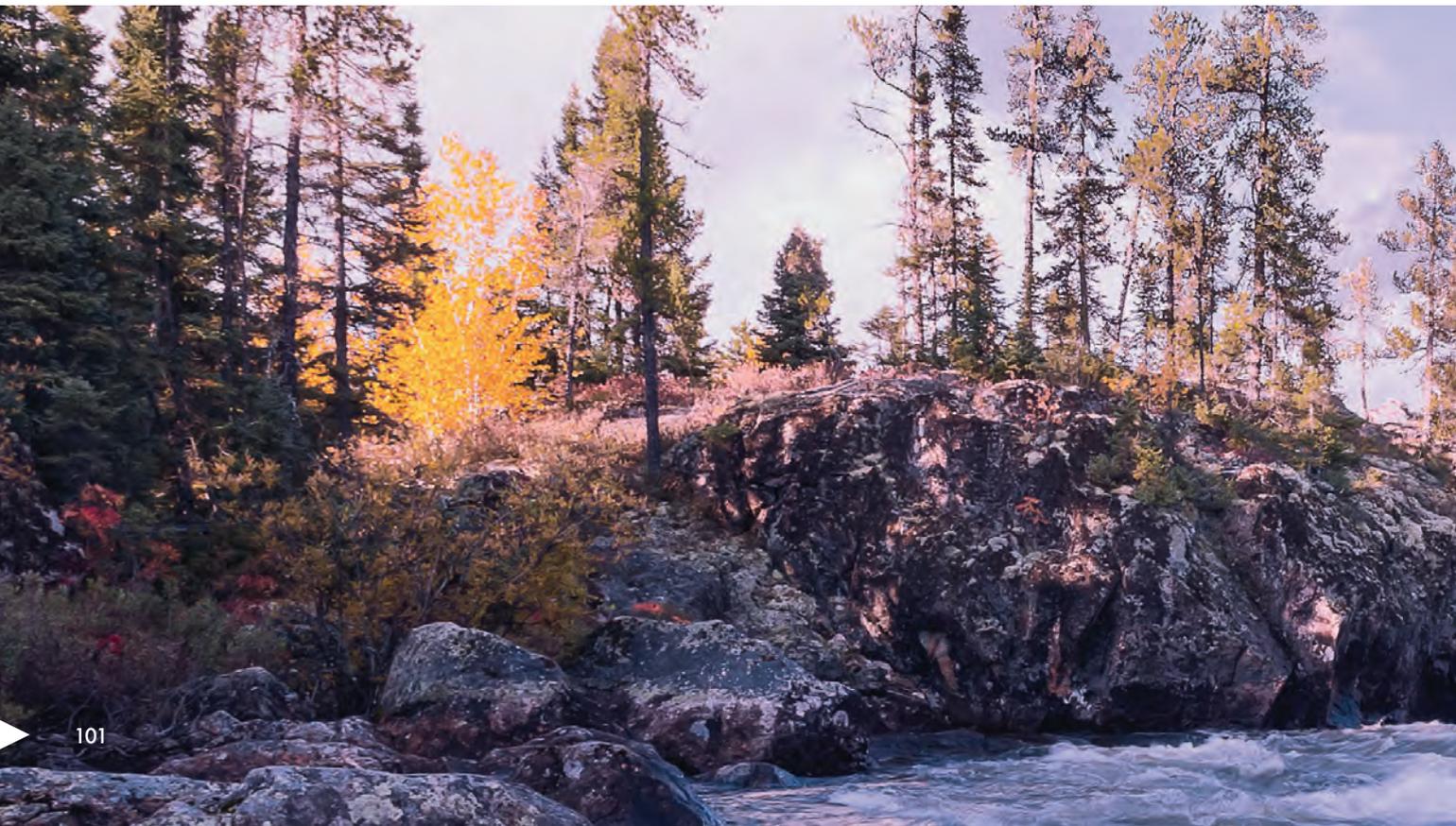
The Georeferenced Database

Niskamoon Corporation manages geographical and related information for projects funded by Niskamoon programs. This is done through a georeferenced database which is used to administer two primary categories of information:

- (1) Geographical data in the form of shape files for geographically defined points, lines, and areas in Eeyou Istchee that are covered by Niskamoon's mandates
- (2) Geographically referenced tabular data or other types of information, including text, numbers, and graphics.

The Document Management System (DMS)

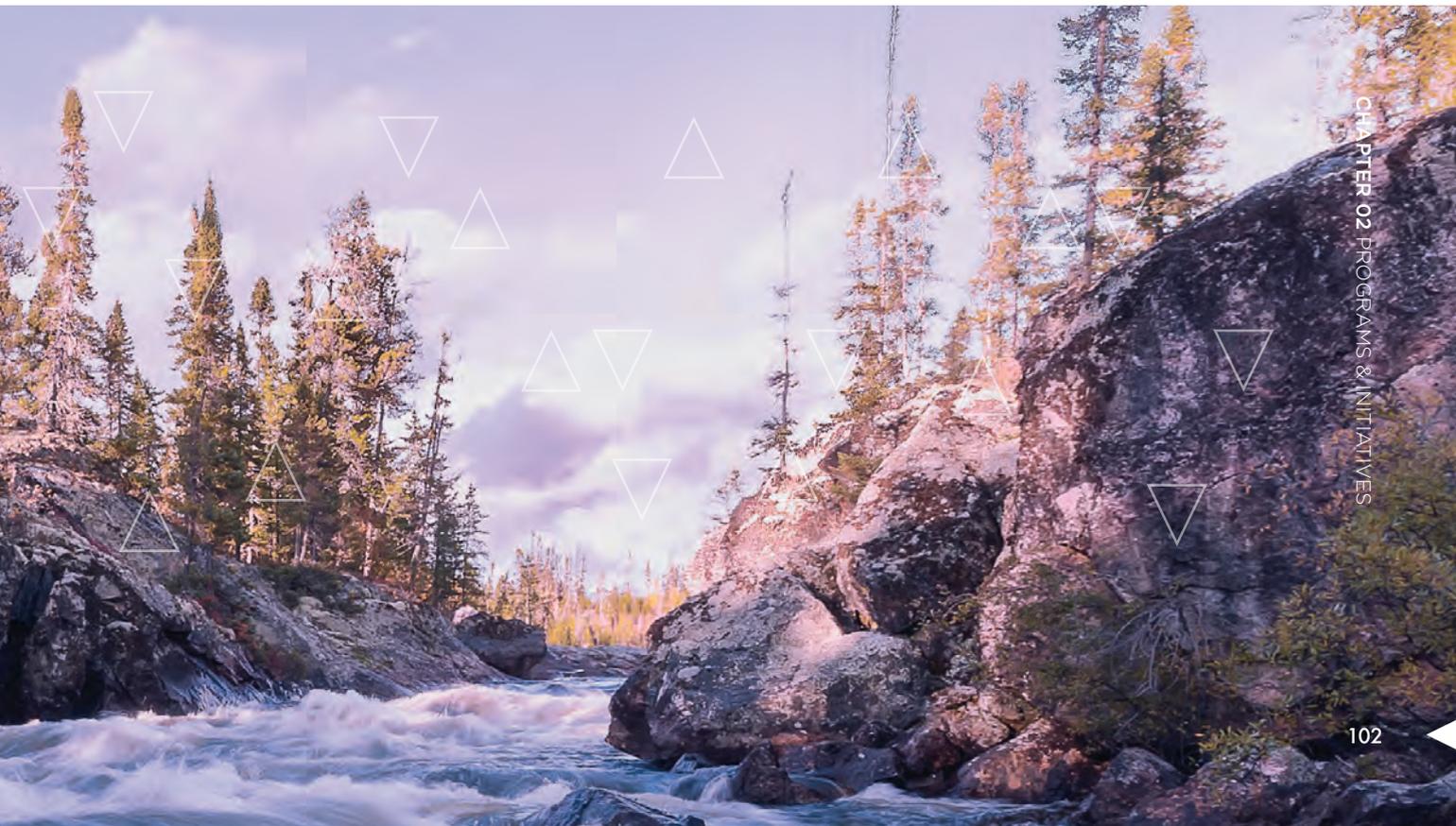
The DMS enables Niskamoon to organize various document types and formats, including agreements, minutes of meetings, reports, maps, PowerPoint presentations, videos, general correspondence, and other files in Microsoft Word or Adobe PDF



Developments

In terms of the Niskamoon Information Management System (NIMS), a number of advances were made in association with Strata360.

- There is no longer a backlog of projects in the system, as hundreds of projects, dating back to 2005, have been added to the database. Duplicates and test projects have also been removed.
- Improvements have been made to the online map, including the addition of relief and clearer labelling. Maps can now also be printed to help better serve the needs of communities.
- Projects can now be exported as PDFs, including maps of local project areas and key maps of larger areas where a project is located.
- The Niskamoon Compliance Officer module has been developed. Testing and deployment of the module is planned for this upcoming year.
- Three Niskamoon Local Coordinators have been provided with one-to-one training on the NIMS, enabling them to enter new project proposals into the NIMS database.





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Training & Employment

► Training and Employment with Hydro-Québec Program

We are very pleased to present the events and results of the 2014-2015 year. This has been an emotional year as we announced the end of the Technical Employment for Hydro-Québec (TEHQ) Program. We took part in the last cohort of the Pre-Requisites Training Program and the French Immersion Program. Moreover, no candidates started CEGEP this year.

Over this period, Niskamoon Corporation continued to support students and their families through various measures. Activities were organized throughout

the year to facilitate integration and retention. Collaboration with Hydro-Québec, through the support of training establishments and outreach services, remains key to this program's success. Results have been encouraging and reflect the commitment of everyone involved in this ambitious project.

We will end this report by dedicating the fruit of our labour to Mr. Sébastien Coulombe, a student and Hydro-Québec employee. We hope you enjoy reading it.

2014-2015 STUDENTS

The TEHQ Program welcomed forty-six (46) students in 2014-2015. The Centre Harricana received thirteen (13) students in the Industrial Construction and Maintenance Mechanics Program: eight (8) beginners and five (5) graduating students. The Centre Polymétier received twenty-eight (28) students in Automated Systems Electro-Mechanics: eighteen (18) beginners and ten (10) graduating students. In Electronics Technology in Telecommunications, three (3) students are continuing the program. One (1) student is continuing in Industrial Electronics in Instrumentation and Automation and one (1) student will soon receive her diploma in the Civil Engineering Program.

RECRUITMENT CAMPAIGN

This was the last TEHQ recruitment campaign, as only two academic years remain before the Apatisiwin Agreement comes to an end.



Does a permanent job with Hydro-Québec in the field of mechanics sound appealing? Yes? Then one of these training programs is for you!

- Automated Systems Electro-Mechanics Program
- Industrial Construction and Maintenance Mechanics Program

This is the final year that the Technical Employment with Hydro-Québec (TEHQ) training program can accept students since they must graduate before the agreement with Hydro-Québec to hire 150 Cree workers ends in 2017.

For more info:

Andrea Kitchen, Admin & Recruitment Coordinator, CSB - Niskamoon Program
1-877-441-1101 / andrea.kitchen@cscrec.qc.ca
OR contact your Niskamoon Local Coordinator

**Enrol
today!**

**APPLICATION
DEADLINE:
March 1, 2015**

**Don't regret missing
your opportunity!**

Given this time constraint, it was only possible to consider new applicants for the two technical programs this fall: Automated Systems Electro-Mechanics and Industrial Construction and Maintenance Mechanics. As a result, all recruitment promotion was focused on these two programs.

The campaign's title was kept simple and to the point: "LAST CHANCE - Enroll in the TEHQ Program's final class!" The different strategies and tactics included: face-to-face communication (career fair and presentations), a variety of advertisements (print, radio, and social media), radio interviews (local and regional), social media posts (Facebook & Twitter), and word-of-mouth (letters to past graduates and current Cree Hydro-Québec workers). Overall, the recruitment call was a success, as the number of applicants to the technical training programs increased compared to previous years.

PRE-REQUISITES TRAINING PROGRAM

This year, the Centre Polymétier of the Rouyn-Noranda School Board, a program partner since 2005-2006, received its last cohort of fourteen (14) students. In total, one hundred and two (102) students have attended the Centre in order to obtain the pre-requisites needed for admission into CEGEP or vocational training. The program retention rate was 52%. We wish to take this opportunity to thank Ms. Jocelyne Hurtubise and her team for their commitment and dedication over the years. Their flexibility and adaptability contributed to the development of adult education among the Cree, and especially to the success of the TEHQ Program.

FRENCH IMMERSION PROGRAM

The Centre linguistique du Collège de Jonquière has welcomed applicants to the French Immersion Program since 2006. In total, thirty-nine (39) applicants have taken part in the program. Among these, 36% went on to pursue technical studies. We wish to thank the team for its dedication and commitment to the development of language skills as well as the community for welcoming our students. Throughout their vocational training, the students had access to support while learning French as a second language in order to improve their fluency; this was essential for successful integration and retention in a strictly Francophone training and work environment.



ORIENTATION PROGRAM

For the sixth consecutive year, in August 2014, we held an orientation session in Cantley, in the Outaouais region. This session enabled fourteen (14) applicants to learn about the study programs and to meet with stakeholders from the various organizations. It also enabled applicants to develop skills and abilities to help them deal with their new status as a student in a technical program, and eventually as a Hydro-Québec employee. Many thanks to Mr. Paul Castonguay and Ms. Andrea Kitchen, as well as to all the partners and collaborators.

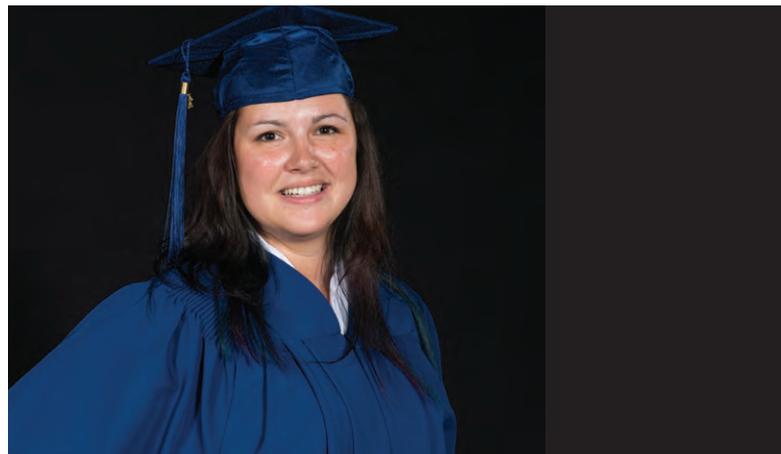
2014-2015 GRADUATES

It is with great pride that we present our 2014-2015 graduates. The Centre Harricana of the Amos Harricana School Board awarded diplomas to four (4) students in the Industrial Construction and Maintenance Mechanics Program. A ceremony was held on May 22, 2015 in Amos. Congratulations to: Élodie Talbot-Ottereyes, Kurtis Cheezo, Dwayne Rupertouse and Sylvester Rupertouse Trapper.

The Centre Polymétier of the Rouyn-Noranda School Board awarded diplomas to nine (9) students in the Automated Systems Electro-Mechanics Program. A ceremony was held on June 6, 2015 in Rouyn-Noranda. Congratulations to: Joyce Duquette, Dania Duquette, Jocelyne Moses, Roxanne Gagnon-McKenzie, Glory Otter, Bobby Kistabish-Côté, Lorne James Sam, Jonathan Paul Grenier-Hester and Jordy Dumoulin-Icebound.

The Cégep de l'Abitibi-Témiscamingue awarded a diploma to one (1) student in the Civil Engineering Program. Congratulations to Stéphanie Landry-Wapachee.

The 2014-2015 graduates will begin working at Hydro-Québec over the coming weeks. Of note, for the first time in the history of the TEHQ Program, the number of female graduates was equal to the number of male graduates. Generally, the number of Aboriginal women studying non-tradition trades (i.e., where fewer than 30% practice this trade) is greater than in cohorts of non-Aboriginal students.





STUDENT ACTIVITIES

Once again this year, activities were organized to enhance the students' lives and to facilitate their integration into a new environment. To underline the beginning of the school year in September, there was a barbeque on the shores of Lac Osisko in Rouyn-Noranda. Students and their families from Amos and Rouyn-Noranda got together for the occasion. Representatives from each of the partner institutions also joined the party. New students had the opportunity to get to know one another and returning students enjoyed a fun reunion.

One of the much loved activities of the year was the Christmas party, where it was all about the children. Over 100 people took part in this activity in December 2014. For the occasion, all of the partners joined the students to celebrate before the long holiday break.

In spite of the harsh winter, the ski outing was a great success. Nearly 50 people hit the slopes of Mont Vidéo, in Amos. Of course, some found it more difficult than others. In addition, several suppers and theme days added extra fun to everyday school life. Physical fitness training, movies and hockey were very popular activities as well. The Niskamoon Student Centre has been a favourite gathering place for students and their family members. Efforts were made to get students from Amos and Rouyn-Noranda together through these various activities. This year, graduating students picked Montréal as the destination for their senior class trip.



Ski Outing at Mont Vidéo with Students from Amos and Rouyn-Noranda.



Year-end trip with students from the Centre Harricana, the Centre Polymétier and the Cégep de l'Abitibi-Témiscamingue and their family members as well as representatives from the teaching establishments and from Niskamoon.

For the first time, we were able to bring both students from Amos and Rouyn-Noranda together. The students and their families enjoyed four days of thoughtfully-planned activities; a much anticipated and appreciated gift. We wish to take this opportunity to underline the dedication of our student life facilitators: Carolyne Pepin-Roy, Jacqueline Kistabish and Jean-Luc Morin, to whom we wish a happy, well-deserved retirement.

HIRED BY HYDRO-QUÉBEC

Since 2002, Hydro-Québec has continuously adapted and innovated in order to welcome and integrate Cree workers into their workforce. The integration program has been enhanced each year in order to deal with changing realities. As of December 31, 2014, a total of eighty-nine (89) Cree employees have been hired by Hydro-Québec. Among the seventy-four (74) employees who have maintained a work relationship with the company, seventy (70) are members of the active workforce, three (3) are without pay and one (1) is suspended. There have also been eleven (11) dismissals, three (3) resignations and one (1) death. As of December 31, 2014, seventy-three (73) Cree employees had obtained the status of permanent employee. For further information, we invite the reader to peruse the Hydro-Québec 2014 Annual Report.

We wish to pay tribute to Mr. Sébastien Coulombe who passed away on November 29, 2014 in Rouyn-Noranda. He was a model of perseverance while he studied at the Centre Polymétier of the Rouyn-Noranda School Board from 2009 to 2011. He had been working as an Apparatus Electrician for Hydro-Québec since January 2012. He was a great ambassador for the Cree Nation and for the TEHQ Program. All the best to his family and friends.





► Natural Environment Technology (NET) Program

The Natural Environment Technology DEC Program is a formal, provincially-recognized training program developed by the Centre d'études collégiales and Niskamoon Corporation. The objective of the program is to offer Crees the opportunity to obtain recognized training in order to take advantage of a growing number of employment opportunities in the field of Environment throughout Eeyou Istchee. The program takes advantage of the numerous companies working in the environmental field within the territory, most notably Hydro-Québec and Goldcorp. The goal is to expose students to the most innovative technologies used for environmental work today. The program includes a professional internship component in each of the three summers, where students can perfect their skills on-the-job. Finally, and most importantly, the program includes a component on Cree traditional knowledge, taught in the bush by Cree elders. Students are taught the tremendous value of Cree knowledge, which will no doubt help them in their future work endeavours. The three-year NET Program is provided in English in Chibougamau.

In June 2014, three students from the Natural Environment Technology Program successfully completed their DEC to become Certified Technicians in Environmental Protection. Included in this group were two Crees: Ernie Rabbitskin from Chisasibi and Melissa Etapp from Mistissini.

Ernie Rabbitskin currently works as a Technician for Goldcorp at the Eleonore Mine. The following is a direct testimonial from Ernie about his experience in the NET program :

We do a lot of water sampling. We have an extensive water quality monitoring program. This is part of protecting the environment. We are able to monitor the surrounding waters and detect any changes or impacts. We keep track of any spills from machinery and ensure that the spill is recovered and disposed of properly.... The NET Program helped me prepare for the work I am doing now. The NET Program teaches you about environmental regulations and ways to protect the environment. The good thing about this program is that it's not only in the classroom, I was able to apply the skills in the field as well. It gave me hands-on experience.... For those who are thinking of taking this program, you will have made a great step [in] the right direction. Stick with it, and it will be worth it in the end. The opportunities are great.

A new cohort began the NET Program in the fall of 2014. Seven students began the program, including five Crees from Mistissini, Ouje-Bougoumou and Whapmagoostui. Three students remained in the program at the completion of the fall semester. Due to medical reasons, however, one student was forced to suspend their studies. Due to the small number of enrolled students, it was decided to suspend the Chibougamau program. The two remaining students were given the opportunity to continue the program in St-Félicien.

The Natural Environment Technology Program is currently suspended pending increased enrollment in the future. Interested students are nevertheless encouraged to apply through the Cree School Board. Please contact Andrea Kitchen for registration information at **1.877.441.1101 / andrea.kitchen@cscree.qc.ca**.





► Building Environmental Aboriginal Human Resources (BEAHR) Program

The Building Environmental Aboriginal Human Resources (BEAHR) Program is part of the federal not-for-profit organization ECO-Canada's initiative to develop Aboriginal human resources. This community-based introductory training is adapted to the specific needs of the environmental job market and is designed for undereducated participants.

Niskamoon Corporation has brought this initiative into the James Bay region, as the project sponsor, with their partners: CÉGEP Saint-Félicien, EnviroCree and Hydro-Québec. Each organization brings its own extensive experience in implementing environmental programs, in pedagogical methods for the environment field, and hands-on expertise in applying these techniques on a daily basis in the job market.

The ultimate goals of the BEAHR program are to:

(1) better equip the Cree job force to work as Environmental Field Assistants, and (2) to encourage undereducated Crees to continue their secondary and post-secondary training by developing their capacity and confidence.



The program's curriculum is based on National Occupational Standards, as documented by ECO-Canada. The standards define the basic skills and competencies required to work in the environmental field. Program graduates are prepared to work on various projects, such as Environmental Monitoring, Surveillance and Forestry, among others. Graduates will also have direct access to employers in the environmental job sector upon graduation. Moreover, students wishing to pursue this education will receive the necessary tools to do so, such as access to the Natural Environment Technology (NET) DEC Program, including an accreditation of certain skills developed in the BEAHR Program.



In 2013, nine candidates completed the three-week instructional training module given in Mistissini.

Seven of these candidates then successfully completed a two-week practicum session by working primarily on EM-1A Sarcelle/Rupert Diversion Project environmental follow-up activities. The placements included: fish biology, archaeology, and re-vegetation of affected areas. Successful graduates received a certificate recognizing their completion of the program.

2014 - COASTAL COMMUNITIES

Building on the model developed for the 2013 BEAHR Program in inland Cree communities, Niskamoon Corporation brought together the same partners to offer a program to residents of coastal communities in Waskaganish this past year.

Fourteen students completed the three-week instructional component of the program, given in June 2014. The instructional sessions were given in collaboration with Faune en Nord, an NGO based in Chibougamau.

Between July 2014 and May 2015, five students completed their two-week instructional session, with each student working on environmental field teams as part of the EM-1A/Sarcelle/Rupert Diversion follow-up program.





CONCLUSION

The environment is one of the fastest growing employment sectors in North America, and James Bay is no exception. With a wide range of development projects upcoming in the mining and energy production sectors, environmental authorizations will be required. These authorizations will need to be validated by environmental field assistants through the collection of field data in aquatic and terrestrial environments.

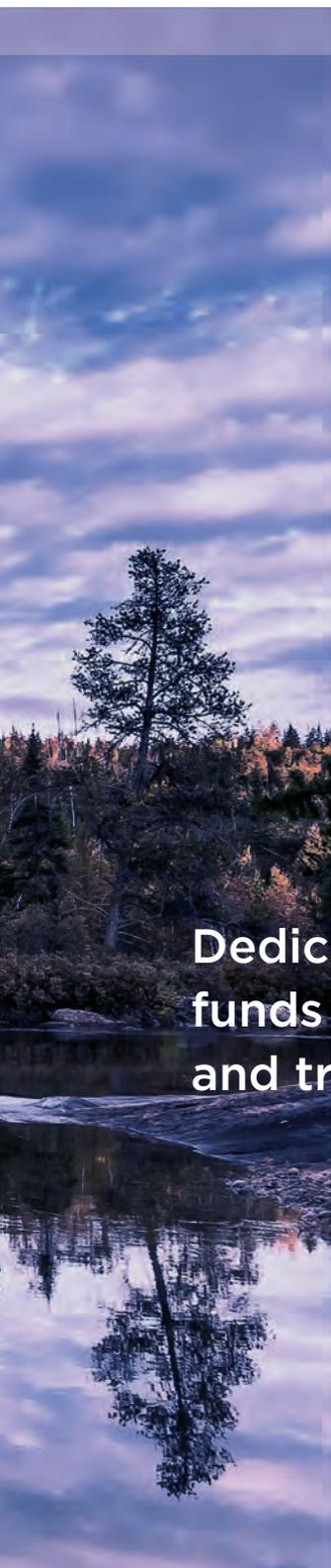
The BEAHR program seeks to expose young Crees to the exciting career opportunities in this sector. According to Eco-Canada, 80% of candidates admitted to the BEAHR program successfully complete it, and of these, 70% find employment in the environment sector thereafter.

This unique training provides opportunities for the Cree people for personal growth, work experience and community service. It is a new and innovative way to improve employment skills and work opportunities for our youth.

03



Financial Information



Dedicated to ensuring that the funds are managed in a prudent and transparent manner.

List of Funded Projects

COMMUNITY / PROPONENT	PROJECT	FUND
CHISASIBI		
	Mamoweedow 2014	Hydro-Québec & Eeyou Fund
	Elders Canoe Project 2014	Hydro-Québec & Eeyou Fund
	Goose Pond (3)	Hydro-Québec & Eeyou Fund
	Goose Hunt Site Clearing	Hydro-Québec & Eeyou Fund
	Goose Pond Clearing	Hydro-Québec & Eeyou Fund
	Goose Pond & Feeding Area	Hydro-Québec & Eeyou Fund
	Hunt Sites Clearing (4)	Hydro-Québec & Eeyou Fund
	Corridor & Traditional Dwelling	Hydro-Québec & Eeyou Fund
	Traditional Dwelling & Portages	Hydro-Québec & Eeyou Fund
	Trans Eeyou Trail (2)	Hydro-Québec & Eeyou Fund
	Coastal Goose Hunting Enhancement Project Phase 1	Hydro-Québec & Eeyou Fund
	Identification of Trees and Wood Project	Hydro-Québec & Eeyou Fund
	Traditional Pow-wow 2014	Hydro-Québec & Eeyou Fund
	Elders Firewood Supply 2014-2015	Hydro-Québec & Eeyou Fund
	Crossing (2)	Hydro-Québec & Eeyou Fund
	Training for Crooked Knife (Muukittakin) Making 2014-2015	Hydro-Québec & Eeyou Fund
	Hides Tanning Training 2015	Hydro-Québec & Eeyou Fund
	Fall and Winter Flights 2014-2015	Hydro-Québec & Eeyou Fund
	Snow Removal 2014-2015	Hydro-Québec & Eeyou Fund
EASTMAIN		
	Stajune Cultural Days 2014	Boumhounan Remedial Works Fund
	Square Dance Festival 2014	Hydro-Québec & Eeyou Fund
	Forest Mushroom Harvesting	Boumhounan Remedial Works Fund
	Regional Telecommunications Tower	Nadoshtin Remedial Measures Fund
	Cabin Labour Cost	Boumhounan Remedial Works Fund
	Cabin (11)	Boumhounan Remedial Works Fund
	Goose Ponds Brush Cutting	Boumhounan Remedial Works Fund
	Inland Enhancement Works	Boumhounan Fund
	Pad Preparation	Boumhounan Remedial Works Fund
	Cabin & Labour (3)	Boumhounan Remedial Works Fund
	Local Winter Journey 2015	Hydro-Québec & Eeyou Fund
	Lake Sturgeon Spawning and Cisco Scooping Grounds Projects	Hydro-Québec & Eeyou Fund
	Elders Wood Cutting Program 2015	Hydro-Québec & Eeyou Fund
	Snow Removal for Inland Trappers Camp Sites	Nadoshtin Remedial Measures Fund
	Cabin Request (13)	Nadoshtin Remedial Measures Fund
	Five Goose Ponds Brush Cutting	Nadoshtin Remedial Measures Fund

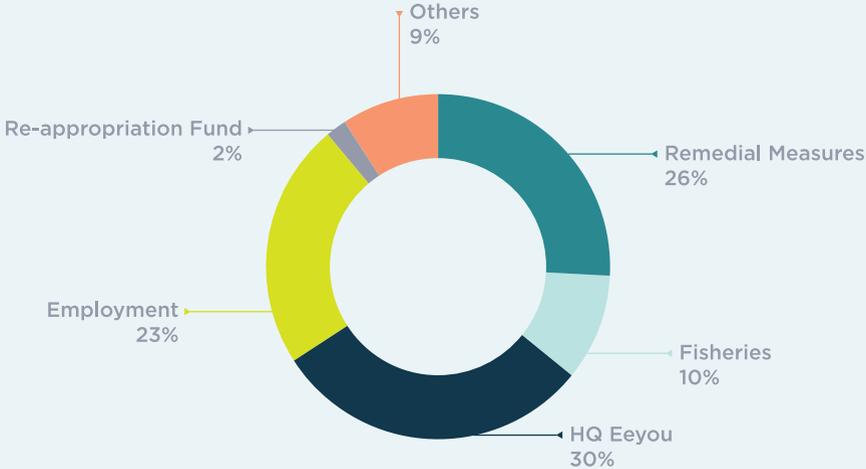
COMMUNITY / PROONENT	PROJECT	FUND
MISTISSINI		
	Annual Traditional Gathering 2014	Hydro-Québec & Eeyou Fund
	Youth Canoe Brigade 2014	Hydro-Québec & Eeyou Fund
	Fishing Project	Hydro-Québec & Eeyou Fund
	Winter Fishing Project	Hydro-Québec & Eeyou Fund
	New Cabin, Porch & Shed	Boumhounan Remedial Works Fund
	Niimuuhiikan Traditional Pow-wow 2014	Hydro-Québec & Eeyou Fund
	Cabin Porch from Natural Materials	Hydro-Québec & Eeyou Fund
	Goose Hunting Spot	Hydro-Québec & Eeyou Fund
	New Cabin	Hydro-Québec & Eeyou Fund
	Snowmobile Trail Crossing	Hydro-Québec & Eeyou Fund
	Journey of Wellness 2015	Hydro-Québec & Eeyou Fund
	Respecting Cree Values Project	Hydro-Québec & Eeyou Fund
	Elders & Widows Wood Cutting Project 2014-2015	Hydro-Québec & Eeyou Fund
	Snow Removal Project	Boumhounan Remedial Works Fund
	Trans Eeyou Istchee Trail (6)	Hydro-Québec & Eeyou Fund
NEMASKA		
	Old Nemaska Gathering 2014	Hydro-Québec & Eeyou Fund
	Annual Youth Canoe Brigade 2014	Continued Use & Re-appropriation Fund
	Cabin (3)	Boumhounan Remedial Works Fund
	Spring Camp	Boumhounan Remedial Works Fund
	Goose Corridor	Continued Use & Re-appropriation Fund
	ATV Trail & Crossings	Continued Use & Re-appropriation Fund
	Log Cabin (3)	Boumhounan Remedial Works Fund
	Upgrading Access Road to Campsites	Boumhounan Remedial Works Fund
	Cabin Renovations	Boumhounan Remedial Works Fund
	Winter Fishery Program 2014	Continued Use & Re-appropriation Fund
	Regional Telecommunications Tower	Boumhounan Remedial Works Fund
	Woodcutting Program for Elders & Land Users 2014	Boumhounan Remedial Works Fund
	Tent Frame Extension Material	Boumhounan Remedial Works Fund
	Snow Removal Project 2014	Boumhounan Remedial Works & Hydro-Québec & Eeyou Funds

COMMUNITY / PROPONENT	PROJECT	FUND
OIJÉ-BOUGOUMOU		
	Traditional Gathering 2014	Hydro-Québec & Eeyou Fund
	Traditional Pow-wow 2014	Hydro-Québec & Eeyou Fund
	Aboriginal Day 2014	Hydro-Québec & Eeyou Fund
	Canoe Excursion 2014	Hydro-Québec & Eeyou Fund
	Traditional People's Cabins	Hydro-Québec & Eeyou Fund
	Goose Corridor	Hydro-Québec & Eeyou Fund
	Maamuitaa Festival 2014	Hydro-Québec & Eeyou Fund
	Paddle Making Training 2014	Hydro-Québec & Eeyou Fund
	Wood Cutting Program 2014	Hydro-Québec & Eeyou Fund
	Snow Removal Project 2014-2015	Hydro-Québec & Eeyou Fund
WASKAGANISH		
	Aboriginal Day 2014	Hydro-Québec & Eeyou Fund
	Annual Youth Canoe Brigade 2014	Continued Use & Re-appropriation Fund
	Aashuumiih Winter Journey 2014 & 2015	Hydro-Québec & Eeyou Fund
	Aahchikukaan Project 2014	Continued Use & Re-appropriation Fund
	Voluntary Registry of Cisco Catches at Smokey Hill	Continued Use & Re-appropriation Fund
	Voluntary Lake Sturgeon Registry Along Rupert River	Continued Use & Re-appropriation Fund
	Ski-doo Trail	Continued Use & Re-appropriation Fund
	Restoration & Debris Cleaning at Camp Site	Continued Use & Re-appropriation Fund
	Channel Markers Project 2014	Boumhounan Remedial Works Fund
	Traditional Training Lodge 2014	Boumhounan Remedial Works Fund
	2014 Smokey Hill Gathering	Continued Use & Re-appropriation Fund
	Snow Removal Program 2014-2015	Boumhounan Remedial Works Fund
	Angel Park Project	Boumhounan Remedial Works Fund
WASWANAPI		
	Cultural Gathering 2014 Hill	Hydro-Québec & Eeyou Fund
	Waswanipi Day 2014	Hydro-Québec & Eeyou Fund
	Aboriginal Day 2014	Hydro-Québec & Eeyou Fund
	Winter Cree Cultural Fishing Excursion	Hydro-Québec & Eeyou Fund
	Cultural Fishing 2014	Hydro-Québec & Eeyou Fund
	Boat Landing & Boat Rack (2)	Hydro-Québec & Eeyou Fund
	Goose Corridors and Docks	Hydro-Québec & Eeyou Fund
	Goose Corridor	Hydro-Québec & Eeyou Fund
	Goose Pond & Goose Corridor (6)	Hydro-Québec & Eeyou Fund
	Goose Ponds (3)	Hydro-Québec & Eeyou Fund
	Elders Wood Cutting Project 2014	Hydro-Québec & Eeyou Fund

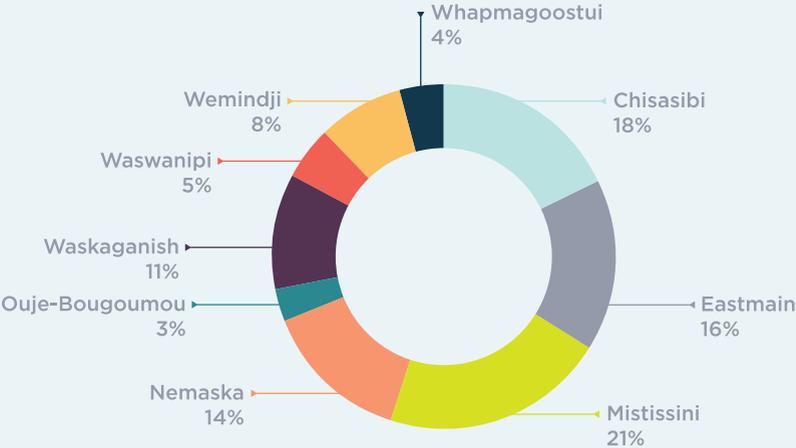
COMMUNITY / PROONENT	PROJECT	FUND
WEMINDJI		
	Old Factory Visit 2014	Hydro-Québec & Eeyou Fund
	Canoe Expedition 2014	Hydro-Québec & Eeyou Fund
	Old Factory Lake Youth Summer Camp 2014	Hydro-Québec & Eeyou Fund
	Kukamonga Science Camp 2014	Hydro-Québec & Eeyou Fund
	Goose Pond	Hydro-Québec & Eeyou Fund
	Wood Cutting Program 2014	Boumhounan Remedial Works Fund
	Snow Removal Program 2014-2015	Boumhounan Remedial Works Fund
WHAPMAGOOSTUI		
	2014-2015 Transportation Subsidy Program	Hydro-Québec & Eeyou Fund
	Wood Cutting Project 2014-2015	Hydro-Québec & Eeyou Fund
	Caribou Hide Preparation 2014	Hydro-Québec & Eeyou Fund
	Snowshoe Making 2014	Hydro-Québec & Eeyou Fund
	Woodcutting Project 2014-2015	Hydro-Québec & Eeyou Fund
OTHER ENTITIES		
Siibii Development Corporation	Preservation & Support for Anadromous Cisco Fishing at Smokey Hill	Continued Use & Re-appropriation Fund
	Smokey Hill South Shore Observation Tower, Rest Area & Walking Trail Building	Continued Use & Re-appropriation Fund
	Smokey Hill North Shore Site Preparation & Infrastructures Improvement	Continued Use & Re-appropriation Fund
	Smokey Hill South Shore Cisco Scooping Weir Building	Continued Use & Re-appropriation Fund
	Smokey Hill North Shore Cisco Scooping Weir Building	Continued Use & Re-appropriation Fund
	Smokey Hill Community Fishing 2014	Continued Use & Re-appropriation Fund
	Ski-doo Trail	Continued Use & Re-appropriation Fund
	Existing & New Skidoo Trails	Continued Use & Re-appropriation Fund
Cree Nation Government	CNYC Broadback River Canoe Expedition 2014	Hydro-Québec & Eeyou Fund
James Bay Cree Communications Society	Cree Elders Speak Project 2014	Hydro-Québec & Eeyou Fund
James Bay Cree Cultural Education Centre	Nishiiyu Nishditihi moon 4th Annual Gathering	Hydro-Québec & Eeyou Fund
Aanischaukamikw Foundation	Aanischaukamikw Cree Cultural Institute Development 2014-2015	Hydro-Québec & Eeyou Fund
Cree Native Arts & Crafts Association	Elder & Youth Project: Honouring Our Legacy	Hydro-Québec & Eeyou Fund
Cree Nation Government	Monitoring and Controlling Fishing Activities in Weh-Sees Indohoun and Eastmain Special Wildlife Management Sectors	Boumhounan Remedial Works & Nadoshtin Remedial Measures Funds
Washaw Sibi	Preparatory Canoe Brigade Excursion	Hydro-Québec & Eeyou Fund

Data Charts

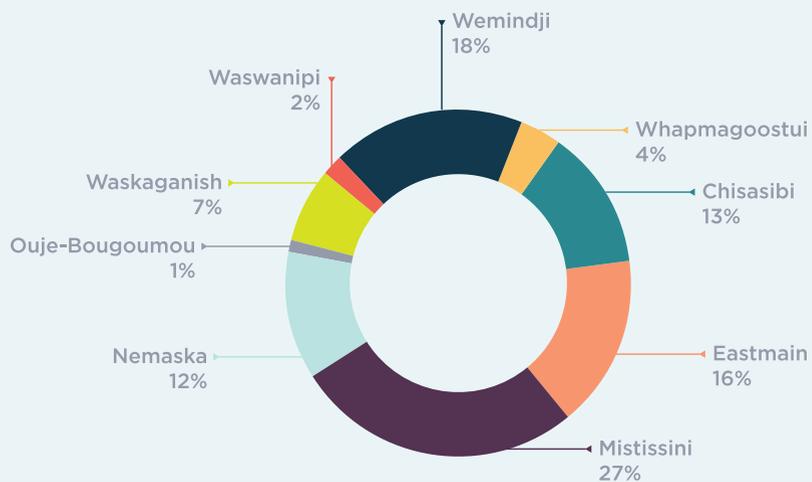
PROGRAMS 2002-2015



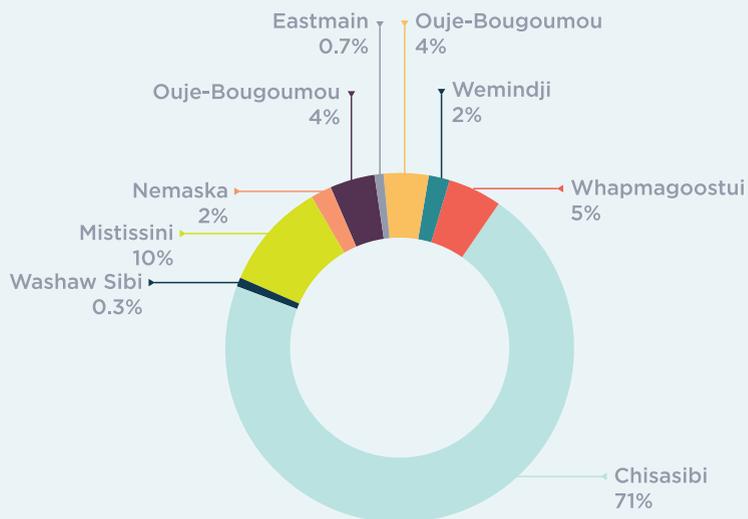
REMEDIAL PROGRAM - BY COMMUNITY 2002-2015



FISHERIES PROGRAM BY COMMUNITY
2002-2015

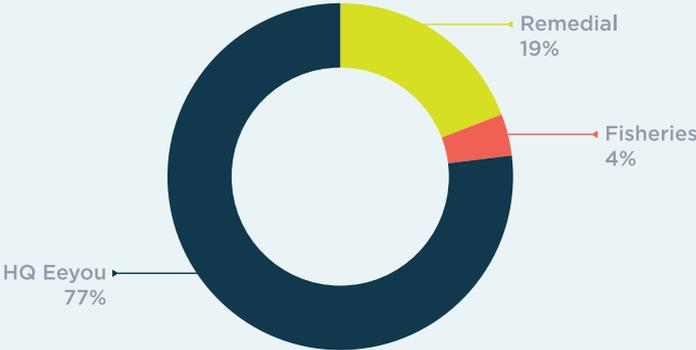


HYDRO-QUÉBEC AND EYOU FUND - BY COMMUNITY
2002-2015



Data Charts

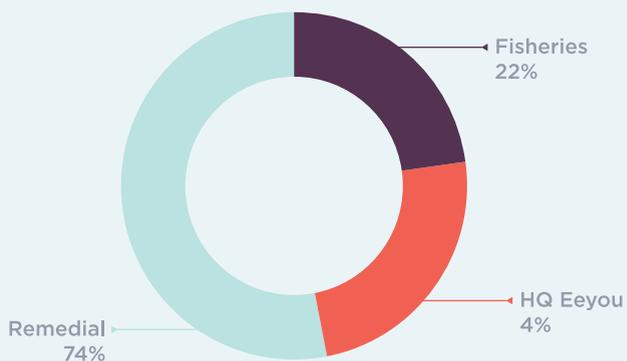
CHISASIBI PER PROGRAM
2002-2015



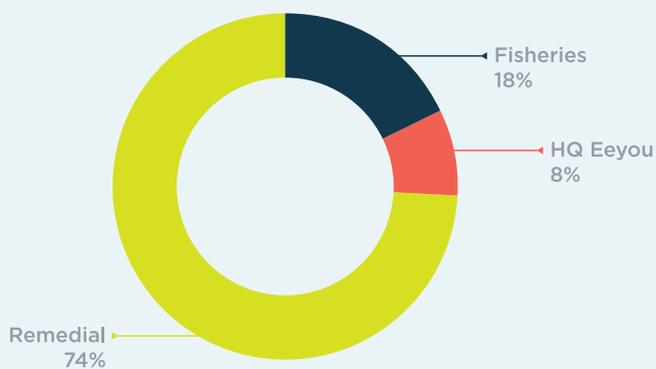
EASTMAIN PER PROGRAM
2002-2015



MISTISSINI PER PROGRAM
2002-2015

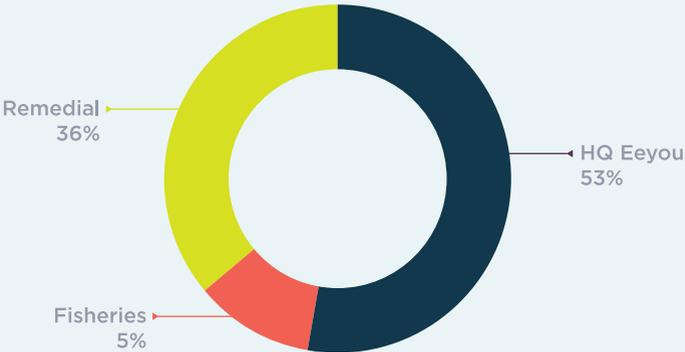


NEMASKA PER PROGRAM
2002-2015

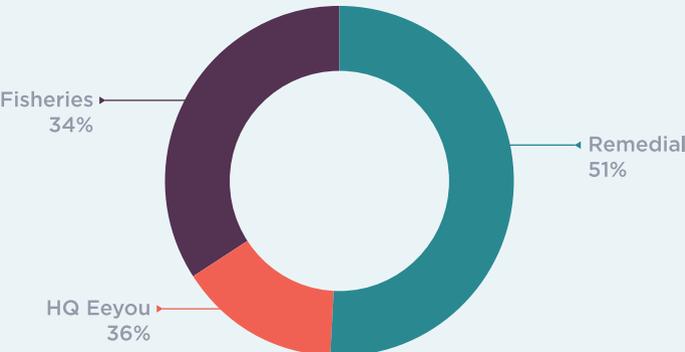


Data Charts

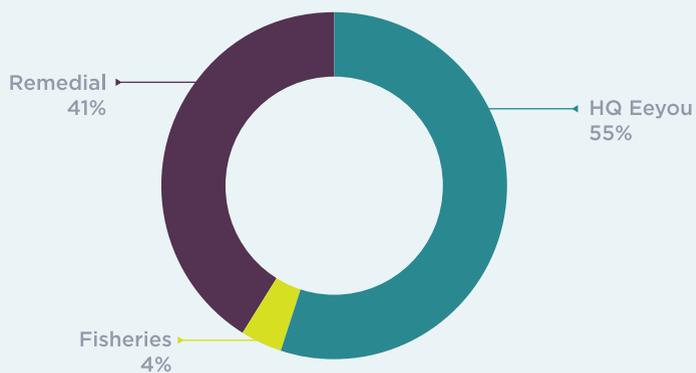
WHAPMAGOOSTUI PER PROGRAM
2002-2015



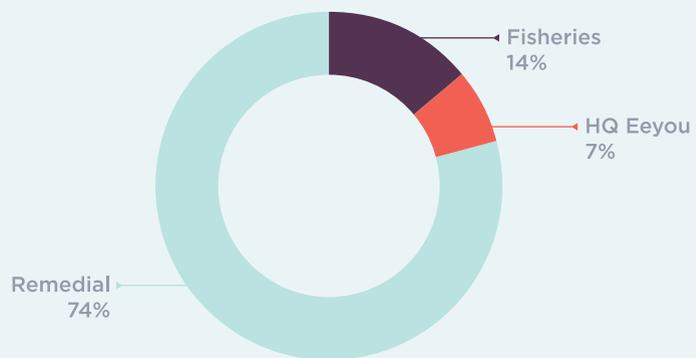
WEMINDJI PER PROGRAM
2002-2015



OUJE-BOUGAMOU PER PROGRAM
2002-2015



WASKAGANISH PER PROGRAM
2002-2015



Data Charts

WASWANUPI PER PROGRAM
2002-2015







Niskamoon Financial Statements

MARCH 31, 2015



Niskamoon Corporation
Financial Statements
For the year ended March 31, 2015

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Montréal QC H3B 4W5 Canada

Independent Auditor's Report

To the Members of Niskamoon Corporation

We have audited the accompanying financial statements of Niskamoon Corporation, which comprise the statement of financial position as at March 31, 2015, and the statements of revenue and expenditures, changes in net assets (deficiency) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believed that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Independent Auditor's Report

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Niskamoon Corporation as at March 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Emphasis of Matter

We draw attention to Note 16 to the financial statements which describes a correction of an error related to the accounting of the investments. Our opinion is not qualified in respect of this matter.

BDO Canada LLP/s.r.l./S.E.N.C.R.L.,

Montréal, Québec
June 9, 2015

¹ CPA auditor, CA public accountancy permit no. A106501

Niskamoon Corporation
Statement of Financial Position

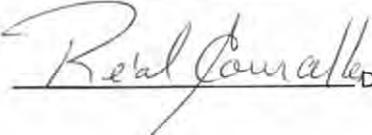
March 31	2015	2014
		(Restated - Note 16)
Assets		
Current		
Cash and cash equivalents (Note 3)	\$ 1,822,134	\$ 1,963,047
Investments (Note 4)	42,145,341	42,609,663
Accounts receivable (Note 5)	2,241,345	1,527,341
Prepaid expenses	7,730	1,161
	46,216,550	46,101,212
Capital assets (Note 6)	93,918	91,480
Assets held-for-sale (Note 7)	830,509	830,509
	\$ 47,140,977	\$ 47,023,201

Liabilities and Net Assets (Deficiency)

Current		
Accounts payable and accrued liabilities	\$ 298,995	\$ 348,285
Projects' expenditures payable (Note 8)	1,919,352	2,215,825
Due to Cree Nation Government (Note 2)	1,207	629,737
Deferred revenue (Note 9)	51,374,297	51,555,341
	53,593,851	54,749,188
Net assets (deficiency)		
Invested in capital assets	924,427	921,989
Administration fund	(924,427)	(921,989)
Program funds	(6,452,874)	(7,725,987)
	(6,452,874)	(7,725,987)
	\$ 47,140,977	\$ 47,023,201

On behalf of the Board


 _____ Director


 _____ Director

The accompanying notes are an integral part of these financial statements.

Niskamoon Corporation Statement of Revenue and Expenditures

For the year ended March 31	2015			2014
	Administration Fund	Program Funds	Total	Total
Revenue				
Grants				
Hydro-Québec	\$ 3,923,940	\$ 20,226,348	\$ 24,150,288	\$ 26,518,480
Interest	95,160	1,059,949	1,155,109	1,190,071
Transferred to deferred revenue (Note 9)	(4,463,701)	-	(4,463,701)	(3,765,811)
Unrealized gain (loss) on financial instruments	(8,476)	844,495	836,019	(15,867)
	(453,077)	22,130,792	21,677,715	23,926,873
Expenditures				
Projects expenditures	-	17,118,888	17,118,888	19,401,952
Salary and fringe benefits	984,375	-	984,375	1,024,490
Contribution to Communities for Local Coordinators	877,050	-	877,050	859,662
Professional fees	418,329	-	418,329	420,765
Travel	403,525	-	403,525	461,343
Monitoring Committee	104,799	-	104,799	151,114
Office expenses	91,919	-	91,919	138,047
Rent	87,139	-	87,139	101,791
Corporate fees	85,943	-	85,943	112,747
Legal fees (Note 11)	59,217	-	59,217	37,641
Communications	55,228	-	55,228	52,817
Advertising and promotion	34,194	-	34,194	15,786
Amortization of capital assets	31,769	-	31,769	27,101
Administration charges	27,290	-	27,290	41,192
Service Agreement - Cree Nation Government (Note 2)	14,987	-	14,987	35,841
Insurance	3,831	-	3,831	17,979
Bank charges	3,716	-	3,716	3,947
Annual report	2,403	-	2,403	4,923
Training and Employment Committee	-	-	-	30,986
	3,285,714	17,118,888	20,404,602	22,940,124
(Deficiency) excess of revenue over expenditures for the year	\$ (3,738,791)	\$ 5,011,904	\$ 1,273,113	\$ 986,749

The accompanying notes are an integral part of these financial statements.

Niskamoon Corporation
Statement of Changes in Net Assets (Deficiency)

For the year ended March 31				2015	2014
	Invested in Capital Assets	Administration Fund	Program Funds	Total	Total
Balance, beginning of year	\$ 921,989	\$ (921,989)	\$ (7,725,987)	\$ (7,725,987)	\$ (8,712,736)
(Deficiency) excess of revenue over expenditures for the year	(31,769)	(3,707,022)	5,011,904	1,273,113	986,749
Invested in capital assets	34,207	(34,207)	-	-	-
Interfund transfers (Note 14)	-	3,738,791	(3,738,791)	-	-
Balance, end of year	\$ 924,427	\$ (924,427)	\$ (6,452,874)	\$ (6,452,874)	\$ (7,725,987)

The accompanying notes are an integral part of these financial statements.

B



Niskamoon Corporation Statement of Cash Flows

For the year ended March 31	2015	2014
Cash flows from operating activities		
Excess of revenue over expenditures for the year	\$ 1,273,113	\$ 986,749
Items not involving cash and cash equivalents		
Amortization of capital assets	31,769	27,101
Unrealized (gain) loss on investments	(836,019)	15,867
	<u>468,863</u>	<u>1,029,717</u>
Changes in non-cash working capital balances		
Accounts receivable	(714,004)	35,556
Prepaid expenses	(6,569)	-
Accounts payable and accrued liabilities	(49,290)	68,545
Projects expenditures payable	(296,473)	1,264,778
Deferred revenue	(181,044)	(4,269,100)
	<u>(778,517)</u>	<u>(1,870,504)</u>
Cash flows from investing activities		
Disposal of investments	1,300,341	2,751,661
Purchase of capital assets	(34,207)	(16,149)
	<u>1,266,134</u>	<u>2,735,512</u>
Cash flows from financing activity		
Due to Cree Nation Government	(628,530)	475,686
	<u>(628,530)</u>	<u>475,686</u>
(Decrease) increase in cash and cash equivalents during the year	(140,913)	1,340,694
Cash and cash equivalents, beginning of year	1,963,047	622,353
Cash and cash equivalents, end of year	\$ 1,822,134	\$ 1,963,047

The accompanying notes are an integral part of these financial statements.

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Niskamoon Corporation Notes to Financial Statements

March 31, 2015

1. Significant Accounting Policies

Nature of Business Niskamoon Corporation, was incorporated under Part III of the *Québec Companies Act* on August 24, 2004. Niskamoon Corporation is a non-profit corporation without share capital and without pecuniary gain to its members and is based in Nemaska, Québec. The Corporation was created in accordance with the Agreement concerning the Administration of Cree-Hydro-Québec Agreements and the Niskamoon Corporation.

Niskamoon Corporation's activities mainly consist in the implementation of the Cree-Hydro-Québec Agreements (the Opimiscow Agreement, the Mercury Agreement (2001), the Apatisiwin-Cree Employment Agreement, the Nadoshtin Agreement, the Boumhounan Agreement, and the Agreement concerning a new relationship between Hydro-Québec / SEBJ and the Crees of Eeyou Itchee) which provides for the management of the Opimiscow Indoho Fund, the Nadoshtin Archaeology Fund, the Nadoshtin Training Fund, the Nadoshtin Indohoun Fund and the Hydro-Québec and Eeyou Fund and the control of the Employment Fund, the Mercury Funds (Nameess and EM-1 Mercury Funds), the Nadoshtin Remedial Measures Fund, the Boumhounan Archaeology Fund, the Boumhounan Training Fund, the Boumhounan Indohoun Fund, the Boumhounan Remedial Works Fund, the Re-appropriation Funds for Continued Use, the Re-appropriation Funds for Specific Navigation and the Re-appropriation Funds for Specific Training.

Basis of Accounting The Corporation has prepared its financial statements in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Funds Details Revenue and expenses related to program delivery and administrative activities are reported in the Administration Fund.

Program Funds

The Apatisiwin-Cree Employment Fund is to be used for the purposes of funding the hiring initiatives.

The Nameess Mercury Fund is to be used for the purposes of monitoring and research program.

The Opimiscow Indoho Fund is reserved for the exclusive use of the Cree Nation of Chisasibi (70%) and the Cree Nation of Wemindji (30%).

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

The Hydro-Québec Eeyou Fund is used principally for the funding of the Chisasibi House Replacement Program, which consists essentially of the construction or replacement of 163 housing units in the community of Chisasibi for a maximum amount of \$35,000,000. The funding of the program consists of \$3 million which has been approved by the Board of Directors which is taken in part from an annually indexed allocation of a \$7 million payment from the Agreement concerning a New Relationship between Hydro-Québec/SEBJ and the Crees of Eeyou-Istchee. To date, \$30,300,000 (2014 - \$27,300,000) has been disbursed under the program to the Cree Nation of Chisasibi.

Nadoshtin Programs

This Agreement provides for the following funds:

The Nadoshtin Remedial Measures Fund is to be used to finance the types of works and programs to help alleviate the negative impact of hydro-electric development (including infrastructure) while enhancing the traditional Cree pursuits.

The Nadoshtin Archaeology and Cultural Heritage Fund is designed to ensure the inclusion of information about Cree perceptions, knowledge, history, and use of the environment in archaeological work.

The Nadoshtin EM-1 Mercury Fund is held and disbursed by Hydro-Québec but controlled by the Corporation to fund the restoration of Cree fisheries through programs that respond to Cree aspirations and needs. The Fund is also used to support Public Health Authorities in the development and delivery of programs related to the risk management of human exposure to mercury.

The Nadoshtin Eenou Indohoun Fund is primarily designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, and Waskaganish directly affected by the Eastman 1 Project. The Fund promotes traditional activities and provides the means to mitigate the effects of the Project.

Boumhounan Programs

This Agreement provides for the following funds:

The Boumhounan Remedial Works Fund is to be used to finance the types of works and programs to help alleviate the negative impact of hydro-electric development (including infrastructure) while enhancing the traditional Cree pursuits.

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

The Boumhounan Archaeology and Cultural Heritage Fund is used to carry out the Archaeology and Cultural Heritage Program (ACHP). The ACHP is designed to document and protect various aspects of the cultural heritage of the area affected by the EM-1 and EM1A Rupert River Partial Division / La Sarcelle Projects. This includes archaeological and burial sites as well as the knowledge and stories of families from the four communities affected by the Projects: Waskaganish, Eastmain, Nemaska and Mistissini.

The Boumhounan EM-1A Mercury Fund is held and disbursed by Hydro-Québec but controlled by the Corporation to fund the restoration of Cree fisheries through programs that respond to Cree aspirations and needs. The Fund is also used to support Public Health Authorities in the development and delivery of programs related to the risk management of human exposure to mercury.

The Boumhounan Eenou Training Fund is to be used to provide supplementary support as required, such as language courses and support for social activities to assist with adjustments.

The Boumhounan Eenou Indohoun Fund is very similar to the Nadoshtin Eenou Indohoun Fund and is also primarily designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, and Waskaganish directly affected by EM1A Rupert River Partial Diversion / La Sarcelle Projects. The Fund promotes traditional activities and provides the means to mitigate the effects of the Project.

Re-appropriation Funds

This Agreement provides for the following funds:

The Continued Use Fund is to be used for projects, works, studies, programs, remedial and enhancement measures to be carried out within the Territory affected by the EM1A Rupert River Partial Diversion / La Sarcelle Projects. The fund allows for the continued use and re-appropriation of the Territory.

The Specific Navigation Fund is to be used to benefit the Waskaganish community due to the partial diversion of the Rupert River which resulted in a decrease in the access to the Rupert's Bay via the Northern channel.

The Specific Training Fund is to be used for the environmental training programs.

Financial Instruments

Measurement of Financial Instruments

The Corporation initially measures its financial assets and liabilities at fair value. The Corporation subsequently measures all its financial assets and liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of revenue and expenditures.

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial assets measured at fair value include investments.

The Corporation elected to measure guaranteed investment certificates and bonds and debentures at fair value.

Financial liabilities measured at amortized cost include accounts payable, projects' expenditures payable and due to Cree Nation Government - Council.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction Costs

The Corporation recognizes its transaction costs for financial instruments at fair value in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from its financial instruments and the carrying amounts approximate fair values.

Pension Plan

The Corporation is a sponsor in a contributory, multiemployer defined benefit pension plan for all their employees who satisfy certain eligibility conditions. Defined contribution plan accounting is applied to the multiemployer defined benefit pension plan as information to apply defined benefit plan accounting is not available. The cost of defined contribution pensions is expensed as earned by employees.

Use of Estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant items subject to estimates and assumptions include, but are not limited to, the estimated useful life of assets and accruals. Actual results could differ from management's best estimates as additional information becomes available in the future.

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

Revenue Recognition The Corporation follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest income is recognized when earned. Interest is allocated between the administration fund and the various program funds based on several criteria. The criteria involved in the determination of the allocation include the following: current and prior year deferred revenue and accounts receivable balances; and the specific investments made for each of the fund surpluses.

Cash and Cash Equivalents Cash and cash equivalents include cash on hand, bank balances and short-term liquid investments with original maturities of three months or less from the date of acquisition and which are readily convertible into known amounts of cash.

Capital Assets and Assets Held-for-Sale Capital assets are stated at cost less accumulated amortization. Cost is net of related government grants, if any. Amortization based on the estimated useful life of the asset is calculated as follows:

Leasehold improvements	10 years straight-line method
Office furniture and equipment	20% declining balance method
Computer equipment	30% declining balance method

Assets held-for-sale are measured at the lower of their carrying value amount and fair value less costs to sell. They are not amortized while classified as held for sale.

Long-lived Assets Long-lived assets are tested for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. The carrying amount of a long-lived asset is not recoverable when it exceeds the sum of the undiscounted cash flows expected from its use and eventual disposal. In such a case, an impairment loss must be recognized and is equivalent to the excess of the carrying amount of a long-lived asset over its fair value.

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

2. Service Agreement - Cree Nation Government

On March 31, 2015, the Corporation entered into an agreement with the Cree Nation Government (CNG) entitled Agreement Respecting the Assistant to the Treasurer Position Cost-Sharing and Nemaska Offices Rental. This Agreement was retroactive to April 1, 2014 as provided by Section 6 of this Agreement.

The Agreement provides for the service of an assistant to the treasurer position referred to in subsection 1.1 of this Agreement from April 1, 2014 to March 31, 2015 and thereafter. The individual occupying the above-mentioned position remains an employee of the Corporation and their service shall be shared as provided by subsection 1.2 of the Agreement.

Sections 2 and 3 of this Agreement provides for the rental of office spaces at Nemaska's CNG offices. The CNG invoices the Corporation on an annual basis for the expenditures incurred by CNG on behalf of the Corporation to be paid 30 days following March 31 of every year and are non-interest bearing.

3. Cash and Cash Equivalents

	2015	2014
Cash	\$ 1,595,772	\$ 1,823,597
Money market fund	226,362	139,450
	\$ 1,822,134	\$ 1,963,047

4. Investments

	2015		2014	
	Cost	Fair Value	Cost	Fair Value (Restated - Note 16)
Bonds and debentures (i)	\$ 31,861,000	\$ 32,812,098	\$ 33,180,000	\$ 33,274,745
Guaranteed investment certificates (ii)	8,212,244	8,212,244	8,302,066	8,302,066
Marketable securities	1,024,000	1,120,999	916,000	1,032,852
	\$ 41,097,244	\$ 42,145,341	\$ 42,398,066	\$ 42,609,663

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

4. Investments (Continued)

- (i) March 31, 2015 - interest rates ranging from 2.28% to 6.17% and maturing between October 2015 and December 2020.

March 31, 2014 - interest rates ranging from 1.95% to 6.17% and maturing between September 2014 and December 2020.

- (ii) March 31, 2015 - interest rate at 1.25%, maturing between April 2015 and September 2015.;

March 31, 2014 - interest rates ranging from 1.25% to 1.45% and maturing between April 2014 and September 2014.

5. Accounts Receivable

	2015	2014
Accrued interest	\$ 1,488,244	\$ 920,898
Projects' expenditures recoverable	566,584	461,586
Sales taxes receivable	151,051	144,857
Travel advances	35,466	-
	\$ 2,241,345	\$ 1,527,341

6. Capital Assets

	2015		2014	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Leasehold improvements	\$ 150,000	\$ 127,500	\$ 150,000	\$ 112,500
Office furniture and equipment	130,669	94,220	130,669	85,107
Computer equipment	75,200	40,231	63,690	55,272
	\$ 355,869	\$ 261,951	\$ 344,359	\$ 252,879
Net book value		\$ 93,918		\$ 91,480

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

7. Assets Held-for-Sale

The Corporation owns land and building located in Montréal, Québec which are classified as held-for-sale. At March 31, 2015, there were circumstances beyond the Corporation's control that extended the period required to complete the sale beyond one year. The Corporation continues to meet the criteria to classify the building as asset held-for-sale at March 31, 2015.

Management has identified a real estate broker and has the intent to sell the building and land within the next year.

The net book values of the assets held-for-sale are distributed as follows:

	2015		2014	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 102,192	\$ -	\$ 102,192	\$ 102,192
Building	882,808	154,491	728,317	728,317
	\$ 985,000	\$ 154,491	\$ 830,509	\$ 830,509

8. Projects' Expenditures Payable

	2015	2014
Cree School Board	\$ 1,364,474	\$ 1,330,098
Cree Nation of Chisasibi projects	362,217	33,851
Cree Nation of Nemaska projects	161,801	27,538
Siibii Development project	15,475	15,475
Crees of the Waskaganish First Nation projects	15,385	70,411
Cree Nation of Mistissini projects	-	511,286
Cree Nation Government	-	75,000
Waswanipi First Nation projects	-	59,197
Cree Nation Youth Council	-	45,000
Cree Nation of Wemindji projects	-	29,219
Aanischaaukamikw Cultural project	-	18,750
	\$ 1,919,352	\$ 2,215,825

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

9. Deferred Revenue

	2015	2014 (Restated - Note 16)
Apatisiwin - Cree Employment Fund	\$ 4,514,708	\$ 3,773,736
Names Mercury Fund	3,322,677	3,351,105
Opimiscow Indoho Fund	783,621	989,062
Hydro-Québec Eeyou Fund	-	264,531
Re-appropriation Fund		
Continued Use Fund	3,066,621	1,140,940
Specific Navigation Fund	10,641,646	9,979,241
Specific Training Fund	628,199	673,142
Nadoshtin Funds		
Remedial Works Fund	112,404	250,928
Archaeology and Cultural Heritage Fund	94,236	94,236
EM-1 Mercury Fund	55,037	218,578
Eenou Indohoun Fund	2,661,197	2,690,914
Boumhounan Funds		
Remedial Measures Fund	18,169,284	20,917,000
Archaeology and Cultural Heritage Fund	6,380	98,880
EM-1 A Mercury Fund	75,634	324,216
Training Fund	665,092	665,092
Eenou Indohoun Fund	2,113,860	2,357,929
Deferred revenue - Program Funds	46,910,596	47,789,530
Niskamoon Administration Fund	4,463,701	3,765,811
Total deferred revenue	\$ 51,374,297	\$ 51,555,341

Certain comparative figures have been restated to correct for the reclassification of prior years expenses (see Schedule of Revenue and Expenditures - Program Funds).

10. Commitments

The Corporation has operating leases for its premises in Chisasibi and Rouyn-Noranda, Québec expiring on September 30, 2016 and June 30, 2017 respectively.

The minimum annual base lease payments for the next two years are as follows:

2016		\$	107,391
2017			20,700
			\$ 128,091

Niskamoon Corporation
Notes to Financial Statements

March 31, 2015

11. Legal Fees

	2015	2014
Head office	\$ 37,747	\$ 403
Community coordinators	9,774	14,597
Chisasibi House Replacement Program	7,420	15,818
Fisheries and Health	2,248	-
Environmental	2,028	1,395
Real property and leasehold agreement	-	3,568
Hydro-Québec Eeyou Fund	-	1,860
	\$ 59,217	\$ 37,641

12. Interfund Borrowing

During the year, the Hydro-Québec Eeyou Fund ("HQ Fund") borrows money from the Boumhounan Remedial Works Fund ("BRW Fund") to assist it with the financing of the Chisasibi House Replacement Program expenditures. The HQ Fund pays interest to the BRW Fund at an average rate of approximately 2.80% (2014 - 2.87%) on any outstanding balances. The interest rate is established by calculating the average rate of return on the investments restricted solely for the Boumhounan group of funds. There is no specified date of repayment.

	2015	2014
Year-end interfund balance	\$ 6,452,874	\$ 7,725,987
Interest charged	\$ 72,123	\$ 100,389

The interest is included in the BRW Fund interest revenue and in the HQ Fund projects expenditures.

The excess of revenue over expenditures for the year in the HQ Fund of \$1,273,113 (2014 - \$968,280) has been used to decrease the year-end inter-fund balances.

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

13. Risks Arising From Financial Instruments

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Corporation is exposed to credit risk in relation to cash and cash equivalents, investments and accounts receivable. For cash and cash equivalents and investments, the Corporation mitigates this risk by dealing with creditworthy financial institutions and counterparties. With respect to accounts receivable, the Corporation reduces this risk by dealing primarily with Hydro-Québec. Total credit risk is limited to the amounts recorded in the statement of financial position.

Market Risk

The market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk. As the Corporation does not hold significant foreign denominated balances, it is not exposed to currency risk.

Interest Rate Risk

The Corporation is exposed to interest rate risk associated with investments in bonds and debentures and money market funds. The yield and fair value of these investments will vary in response to changes in the prevailing market interest rates. The value of other bonds will generally rise if interest rates fall and fall if interest rates rise. The Corporation believes that this risk is limited since these assets are derived from a portfolio of investments from a large number of issuers which are from government or government guaranteed entities and institutional banks.

Other Price Risk

Other price risk arises from changes in market prices other than those arising from interest rate risk or currency risk. Investments are subject to market volatility risk. The investments of the Corporation are susceptible to market price risk arising from uncertainties about the future prices of the instruments.

There has been no change in the Corporation's risk management strategies during the year.

14. Interfund Transfer and Contributions

In 2015, the Corporation's Board of Directors transferred \$3,738,791 (2014 - \$3,741,960) from the Programs Fund to the Administration Fund in order for the Administration Fund to manage the Corporation.

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

15. Pension Plan

The Corporation is a member in a contributory, multi-employer defined benefit pension plan with 24 different participating employers for all their employees who satisfy certain eligibility conditions. The plan is called James Bay Cree-Naskapi Quebec Pension Plan. The plan is determined using the projected benefit method prorated on service and funding actuarial assumptions.

Participating employers pay current service cost as determined by actuarial valuations conducted on a regular basis. If there is a deficit in the plan, past service contributions may be required from all participating employers in proportion to their share of the liabilities of the plan in addition to current service contributions.

At the date of the last actuarial valuation of the plan (December 31, 2013), there was an unfunded liability for the Québec plan of \$9,448,000 on a solvency basis according to the plan's actuaries. The Corporation's allocated portion of this estimated deficit equaled \$148,000, which triggered additional past service contributions at \$1,400 per month until December 31, 2023. Gains or losses as revealed by future valuations of the plan will impact these amounts.

As at March 31, 2015, management believes that the plan is estimated to have a reduced deficit compared to 2013 actuarial valuation. The pension administrators are in the process of determining the action to take.

Every year, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding.

At the independent auditor's report date, the actuarial valuation for December 31, 2013 was available.

Significant long-term actuarial assumptions used in the valuation were the following :

	<u>2013</u>	2012
Asset rate of return (net of fees)	6.00%	5.50%
Inflation	2.00%	2.25%
Salary escalation rate	4.00%	4.00%
Indexation of retirement income	2.63%	3.00%

Current service pension costs for the year ended March 31, 2015 amounted to \$76,383 (2014 - \$56,306).

Niskamoon Corporation Notes to Financial Statements

March 31, 2015

16. Prior Period Correction

These financial statements include the correction of an error in the calculation of the unrealized gain which adjusted the fair value of the investments.

The following is a summary of the net effect of this correction:

	As Previously Stated in 2014	Effect	As Restated
Balance Sheet			
Investments	\$ 43,465,475	\$ (855,812)	\$ 42,609,663
Deferred Revenue (1)	\$ 52,411,153	\$ (855,812)	\$ 51,555,341
(1) Details of Deferred Revenue Adjustment			
Nadoshtin Eenou Indohoun Fund	\$ 2,941,301	\$ (105,423)	\$ 2,835,878
Boumhounan Remedial Measures Fund	\$ 22,761,978	\$ (565,977)	\$ 22,196,001
Boumhounan Eenou Indohoun Fund	\$ 1,581,537	\$ (57,281)	\$ 1,524,256
Niskamoon Administration Fund	\$ 3,892,942	\$ (127,131)	\$ 3,765,811



Schedule of Revenue and Expenditures - Program Funds
Niskamoon Corporation

	Re-appropriation										Total						
	Nadousin					Bounhouman											
	Atahsiwin- Cree Employment Fund	Ommissow Mercury Fund	Hydro- Québec Eyouw Fund	Continued Use Navigation Fund	Specific Training Fund	Remedial and Cultural Heritage Fund	EM-1 Mercury Fund	Enouw Indiohouw Fund	Remedial Works Fund	Archaeology and Cultural Heritage Fund	EM-1A Mercury Fund	Enouw Training Fund	Enouw Indiohouw Fund	Total	Total		
Revenue:																	
Deferred revenue,																	
beginning of year	\$ 3,891,630	\$ 3,628,721	\$ 989,062	\$ 932,867	\$ 9,979,241	\$ 673,142	\$ 122,306	\$ 34,238	\$ 5,929	\$ 2,835,878	\$ 22,196,001	\$ 98,880	\$ 452,290	\$ 665,092	\$ 1,524,258	\$ 47,789,530	\$ 53,129,658
Adjustment of prior year expense (Note 9)	182,105	(277,616)	-	284,531	208,073	-	-	-	-	128,823	-	-	-	-	-	-	(715,629)
Deferred revenue as retained Contributions, Deferred revenue, and of year	3,773,735	3,351,105	989,062	284,531	1,140,940	8,979,241	673,142	250,928	34,238	218,878	2,890,914	20,917,000	98,880	324,215	665,092	2,387,829	47,789,530
Interest (Note 12)	6,044,073	-	743,865	8,368,930	2,816,514	97,479	1,277,153	-	-	-	-	-	-	-	-	19,347,414	18,456,394
Unrealized gain (loss) on investments	(4,514,709)	(3,302,677)	(793,621)	(3,006,621)	(10,641,646)	(628,189)	(112,404)	(84,230)	(55,637)	(2,861,197)	(18,169,244)	(6,380)	(76,634)	(65,092)	(2,113,880)	(46,910,886)	(47,789,530)
Total revenue	5,303,101	28,428	949,006	8,633,161	948,303	183,334	1,415,677	163,541	81,244	3,779,657	92,500	248,582	304,658	22,130,792	24,130,661		
Projects expenditures (Note 12)	4,382,886	28,428	934,383	6,941,815	798,947	183,334	1,184,625	163,541	28,428	2,118,643	92,500	248,582	285,748	17,118,888	19,401,952		
Contribution to Administration Fund (Note 14)	920,505	-	14,623	416,433	151,356	183,334	1,415,677	163,541	81,244	3,779,657	92,500	248,582	304,658	20,857,679	23,143,912		
Excess of revenue over expenditures for the year	\$ -	\$ -	\$ -	\$ 1,273,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,273,113	\$ 985,749





FINANCIAL STATEMENTS

Cree Employment Agreement Employment Fund

MARCH 31, 2015

Independent Auditors' Report

To the officers of Hydro-Québec serving on the Board of Directors of Niskamoon,

We have audited the accompanying statement of cumulative payments made in connection with the Employment Fund of the Cree Employment Agreement [the "Agreement"] as at March 31, 2015, and the statement of periodical payments for the year then ended, and other explanatory information [together "the financial statements"]. The financial statements have been prepared by management using the cash receipts and disbursements basis of accounting as described in Note 2.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Agreement; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of these financial statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

In our opinion, the statements of cumulative and periodical payments present fairly, in all material respects, the balance available of the Employment Fund of the Cree Employment Agreement as at March 31, 2015, and the cumulative and periodical payments made for the year then ended in accordance with the provisions of the Agreement.

BASIS OF ACCOUNTING

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. These financial statements are prepared to provide information to the directors of Hydro-Québec and other designated parties. As a result, these financial statements may not be suitable for another purpose.

Montréal, Canada - June 4, 2015

Statement of Cumulative Payments

<i>[in Canadian dollar]</i>	CUMULATIVE MARCH 31, 2015 \$	CUMULATIVE MARCH 31, 2014 \$
Contributions to the Fund <i>[note 2]</i>	84,164,946	78,028,246
Payments <i>[note 2]</i>		
Cree – Hydro-Québec hiring initiatives for permanent positions in Hydro Québec operations	(45,643,024)	(39,693,917)
Cree – Hydro Québec employment incentives and temporary employment programs	(30,870,979)	(30,683,360)
Operating expenses	(76,514,003)	(70,377,277)
	(7,650,810)	(7,650,810)
Total payments	(84,164,813)	(78,028,087)
Balance available as at March 31 <i>[note 2]</i>	133	159

See accompanying notes to the financial statements

Statement of Periodical Payments

<i>[in Canadian dollar]</i>	YEAR ENDED MARCH 31, 2015 \$
Balance available as at March 31, 2014	159
Contributions to the Fund <i>[note 2]</i>	6,136,700
Payments <i>[note 2]</i>	
Cree – Hydro-Québec hiring initiatives for permanent positions in Hydro Québec operations	(5,949,107)
Cree – Hydro Québec employment incentives and temporary employment programs	(187,619)
Total payments	(6,136,726)
Net variation of the Fund	(26)
Balance available as at March 31 <i>[note 2]</i>	133

See accompanying notes to the financial statements





CREE EMPLOYMENT AGREEMENT
EMPLOYMENT FUND

Notes to the Financial Statements

March 31, 2015

1. FUND DESCRIPTION

The Employment Fund [the “Fund”] relative to the Cree Employment Agreement signed in February 2002 [the “Agreement”] provides for a yearly financial contribution of \$5,000,000 and an additional yearly financial contribution equal to the annual interest on a capital amount of \$30,000,000, at a rate equivalent to the average of the weekly rates of the calendar year ended 15 months prior to the fiscal year-end of the Fund, which is the long term provincial yield published by PC-Bond [Bloomberg Code: CBPRWBYL Index]. This Fund is used for the purpose of funding the hiring initiatives and the employment incentives and temporary employment programs, within the framework of the Agreement. This Fund will mature when the objective of Cree employment in the Bay James region within Hydro-Québec is achieved but no later than March 31, 2017.

2. BASIS OF PRESENTATION CONTRIBUTIONS

For fiscal year 2015, the Fund contribution corresponds to the yearly financial contribution of \$5,000,000, increased by the annual interests of \$1,136,700 [\$1,030,500 for fiscal year 2014]. The interest rate for the current year is 3.789% [3.435% for fiscal year 2014].

The Fund contribution for the next fiscal year-end will amount to \$6,087,800, composed of the fixed yearly contribution of \$5,000,000 and the annual interest of \$1,087,800 calculated at a rate of 3.626%.

PAYMENTS

Payments represent amounts paid by Hydro-Québec with respect to the Employment Fund. No provision for unpaid amounts has been recorded in connection with work performed or services rendered as at March 31, 2015 under this Agreement.

BALANCE AVAILABLE

The Employment Fund is not funded. The balance available corresponds to the amounts to be paid by Hydro-Québec in connection with the Employment Fund as of a specified date.



FINANCIAL STATEMENTS

Nadoshtin Agreement Remedial Measures Fund

MARCH 31, 2015

Independent Auditors' Report

To the officers of Hydro-Québec serving on the Board of Directors of Niskamoon,

We have audited the accompanying statement of cumulative payments made in connection with the Remedial Measures Fund of the Nadoshtin Agreement [the "Agreement"] as at March 31, 2015, and the statement of periodical payments for the year then ended, and other explanatory information [together "the financial statements"]. The financial statements have been prepared by management using the cash receipts and disbursements basis of accounting as described in Note 2.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Agreement; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of these financial statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

In our opinion, the statements of cumulative and periodical payments present fairly, in all material respects, the balance available of the Remedial Measures Fund of the Nadoshtin Agreement as at March 31, 2015, and the cumulative and periodical payments made for the year then ended in accordance with the provisions of the Agreement.

BASIS OF ACCOUNTING

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. These financial statements are prepared to provide information to the directors of Hydro-Québec and other designated parties. As a result, these financial statements may not be suitable for another purpose.

Montréal, Canada - June 4, 2015

Statement of Cumulative Payments

<i>[in Canadian dollar]</i>	CUMULATIVE MARCH 31, 2015 \$	CUMULATIVE MARCH 31, 2014 \$
Initial amount established under the agreement <i>[note 1]</i>	18,000,000	18,000,000
Indexation amount <i>[note 2]</i>	1,527,024	1,520,578
Payments <i>[note 2]</i>		
<i>Studies, works and measures</i>		
Heritage	(6,085,650)	(5,683,476)
Habitat enhancement	(3,811,030)	(3,776,429)
Access	(3,059,617)	(2,994,239)
Community	(775,000)	—
Operating expenses	(13,731,297)	(12,454,144)
	(5,144,685)	(5,144,685)
Net variation of the Fund	(17,348,958)	(16,078,251)
Balance available as at March 31 <i>[note 2]</i>	651,042	1,921,749

See accompanying notes to the financial statements

Statement of Periodical Payments

<i>[in Canadian dollar]</i>	YEAR ENDED MARCH 31, 2015 \$
Balance available as at March 31, 2014	1,921,749
Contributions to the Fund <i>[note 2]</i>	6,446
Payments <i>[note 2]</i>	
<i>Studies, works and measures</i>	
Community	(775,000)
Heritage	(402,174)
Access	(65,378)
Habitat enhancement	(34,601)
Operating expenses	---
Total payments	(1,277,153)
Net variation of the Fund	(1,270,707)
Balance available as at March 31 <i>[note 2]</i>	651,042

See accompanying notes to the financial statements

Notes to the Financial Statements

MARCH 31, 2015

1. FUND DESCRIPTION

The Remedial Measures Fund [the “Fund”] is used for the purpose of funding remedial, mitigating and environmental measures and programs, established by the Nadoshtin Agreement signed in February 2002 [the “Agreement”], in connection with the Eastmain 1 project. The fund matures 15 years following the decision by resolution of Hydro-Québec to proceed with the construction of the Eastmain 1 project. The initial amount established under the Agreement amounts to \$18,000,000. The Fund is adjusted for inflation annually, beginning January 1, 2002.

2. BASIS OF PRESENTATION

INDEXATION AMOUNT

The indexation amount of \$6,446 for fiscal year 2015 [\$19,027 for fiscal year 2014] is equal to the variation of the Canadian consumer price index not seasonally adjusted from January 1, 2014 to January 1, 2015 less 1% [not less than 1%] $[(124.3 - 123.1) / 123.1 - 0.01 = (0.025\%)$, so 1%] [1% for fiscal year 2014], multiplied by the balance available of the Fund as of March 31, 2014 less the payments made during the current year [$\$1,921,749 - \$1,277,153 = \$644,596$ [\$1,902,722 for fiscal year 2014]].

The Fund contribution for the next fiscal year-end will amount to \$6,087,800, composed of the fixed yearly contribution of \$5,000,000 and the annual interest of \$1,087,800 calculated at a rate of 3.626%.

PAYMENTS

Payments represent operating expenses made by Hydro-Québec with respect to the Remedial Measures Fund. No provision for unpaid amounts has been recorded in connection with work performed or services rendered as at March 31, 2015 under this Agreement.

BALANCE AVAILABLE

The Remedial Measures Fund is not funded. The balance available corresponds to the amounts to be paid by Hydro-Québec in connection with the Remedial Measures Fund as of a specified date.







NISKAMOON CORPORATION

ANNUAL REPORT 2014-2015

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