



Battlefords Agency Tribal Chiefs

Annual Report

2017–2018



Message from the Tribal Chair

I am pleased to be serving a term as Tribal Chair for BATC, from December 2017 to December 2018.

It is exciting to continue the ongoing progress in Tribal Council programming creating opportunities for our members through partnerships.

Like our ancestors before us, we continue to look ahead to navigate barriers while finding time to remember important things in life—our culture, family, and traditions.

We are a people of Vision, remember the trail our ancestors made before us so we may look ahead and let their wisdom guide us.

Chief Daniel Starchief

Mosquito—Grizzly Bear's Head—Lean Man First Nation

BATC Tribal Chair



EXECUTIVE COUNCIL



Chief Bradley Swiftwolfe
Moosomin First Nation



Chief Clinton Wuttunee
Red Pheasant First Nation



Chief Daniel Starchief
*Mosquito - Grizzly Bear's Head -
Lean Man First Nation*



Chief Kenny Moccasin
Saulteaux First Nation



Chief Larry Ahenakew
Ahtahakakoop Cree Nation



Chief Sylvia Weenie
Stoney Knoll First Nation



Chief Laurence Paskemin
Sweetgrass First Nation



MEMBERSHIP

Ahtahakakoop Cree Nation

Moosomin First Nation

Mosquito—Grizzley Bear’s Head—Lean Man First Nation

Red Pheasant Cree Nation

Saulteaux First Nation

Stoney Knoll Band

Sweetgrass First Nation

FOUNDATIONS

Vision Statement

A leading First Nation organization assisting, enhancing, and promoting success for its membership based on the spirit and intent of the Treaties.

Mission

BATC is dedicated to sound governance that creates opportunities for its members.

VALUES

B - Balance

A - Accountability

T - Transparent

C - Cultural

EXECUTIVE MANAGEMENT



Neil Sasakamoose –Executive Director

It has been a honour to help build a Tribal Council with a great team of employees and under great leadership of the elected members of each Chief and Council.

I have established personal organizational goals through the 2017/2018 BATC Business Plan that was approved by the Executive Council.

1. BATC to have a positive Financial Position.
2. BATC to obtain a low risk General Assessment rating.
3. Increase Revenue by 2 million dollars.
4. Establish good governance by supporting all BATC Boards.
5. Increase Employment ratios for BATC members.
6. Measure effective services and communication to the members.

As a team we have achieved all the goals with the exception of establishing a Low risk general assessment rating.

I look forward to continue working with the Executive Council, Elders and all the BATC boards that have been in place to ensure we are growing



Kathy Kissick – Chief Financial Officer

In fiscal 2017/18, we have successfully created a surplus financial position and are moving forward with a strong business and financial plan to support the future and continued growth of our organization. Our strong financial team takes pride in working as a team with BATC management to ensure a strong dedication throughout the organization to financial compliance, as well as our commitment to accountability and transparent reporting to our leaders and membership.



Alison (Ali) Tatar –Director of Governance

With the growth we have experienced in our first 10 years, compounded with the impact of our vision aspirations, governance’s focus has been Best and Next Practices. Building our Organizational Capabilities in order to manage the changes needed to accomplish new goals.

BATC EMPLOYMENT & TRAINING



BATC Training & Employment is committed to supporting the development of healthy communities and on behalf of the Board of Directors, I would like to present our 2017—2018 Annual Report, which showcases our commitment.

This past fiscal year was another successful year with our funding dollars remaining the same from the previous year.

The Board of Directors rely on the BATC Employment & Training team to provide program delivery and support to our member communities to help achieve our mission and vision. The governance aspect is also adhered to by ensuring the board completes an annual strategic plan, and that goals and objectives within the plan, are met. Our annual report is a summary of the operations of BATC Employment & Training, and please feel free to contact myself, any board member, or our management team if you have any questions.

Once again, the Board of Directors would like to thank the communities for the ongoing support so that we may continue to supporting the development of healthy communities.

Chief Clint Wuttunee,
Chair BATC Employment & Training

BOARD OF DIRECTORS

Councilor Lux Benson

Councilor Carmen Little

Councilor Trina Albert

Councilor Clayton Armstrong

Councilor Quentin Swiftwolfe

Neil Sasakamoose

Councilor Dolphus Moccasin

Kathy Kissick

Alison Tatar

STRATEGIES

Priority/Objective	Description of Supporting Activities	Expected Results / Targets	Column 1 Results / Progress Achieved	Column 2 Explanation – if applicable
1.0 Strategic Goals (Year)				
Create vibrant and healthy communities through access to local training	Safety Tickets, Online Upgrading, Post Sec & Trades, capacity building, general interest	Exit to placement or work	1250 clients registered. 860 completed.	Motivation, access to services, relationships/parenting.
Create employment opportunities	Network with business for hires. Searching for proposals	Long term placement, self sufficient	535 placed	Short term contracts, barriers: relationships, legal, addictions,
Utilize local resources and creating partnerships	In house training with local and partnerships	Increase # of placements & partnerships = >jobs	Support to stable, cost sharing, partners liaison ee/er. Successful.	Support client, bridge relationships
Fiscal Responsibilities	Reporting, Budget, and risk assessment. Debt Recovery.	Reduce Debt, No Recovery, compliant, general assessment good, audit unqualified.	Funder approved invoicing, client file audit, timely reports, policies for student	Multiple hats, identify budget for support,

Priority/Objective	Description of Supporting Activities	Expected Results / Targets	Column 1 Results / Progress Achieved	Column 2 Explanation – if applicable
2.1 Business Standards				
One STDP	Relocated Employment & Training to Atoskewin	Assessment, Training, and Placement	Communication improved, continuity with vision,	Funding unknown, geared towards certain cohort, reporting
Partnerships Fiscal Responsibility	Securing or continual search for Partners: cost share, 100% fund, for both training & Employment.	Increase placement, increase partners = decrease dependency = improve quality of life. ROLE MODEL	8 Partnerships: FNUC, McCollege, Enbridge, Royal Camp, Mikisew, City of NB,	Increase partnerships for placement.
3.1 Financial Goals				
Reduce accumulative debt	Budget, track clients, revenue recognized, identify projects, review agreements, Created Atoskewin- house training, create invoicing	Debt repayment plan, no claw backs. Funder approved Training centre for invoicing	Decrease debt by \$250,000	Continue with debt repayment plan. No funding commitment.
3.2 Accounts Receivable				
Reduce accounts receivable	Recruit, track clients and build invoicing	Zero Accounts receivable	Decrease ITEP A/R BY 400,000. \$135,000 write off	No buying services and bill tuition. Partners provides services and collects.
3.4 Debtor KPIs				
Payment plan	Track invoices, reconcile to registrations, communicate with vendors.	Zero accounts payable	2 major debts: SIIT & U of S. Payment Plan.	Spending vs recognized revenue.
3.5 Breakeven Analysis				
Develop breakeven with operating costs	Developed invoicing under Atoskewin. Fixed and variable rates.	Profit identified	Surplus.	Atoskewin is the training holder. Creates invoices, bills funded programs = REDUCE DEBT.

Priority/Objective	Description of Supporting Activities	Expected Results / Targets	Column 1 Results / Progress Achieved	Column 2 Explanation – if applicable
5.1 New Prospects New Clients/Markets – deliver your business plan strategy	Develop or look for new partners for training and placements	Services for community members and reduce dependency	U of R, Enbridge, City of NB, Husky, McCollege, Lakeland,	Leverage.
6.1 Staff & Culture	Professional development, meetings, support services and communication	Low turnaround, knowledgeable staff.	Staff turnaround still an issue	Personal choices, unforeseen, funding ending.
6.3 Proposed Training Technical, Practical, and life building	Computer skills, dbase, client management, lateral violence, team, building, crisis management	Healthier, knowledgeable staff.	Technical skills vary, hands on improved, life style choices improved.	Fear of change, personal life, demand of job.
6.4 Proposed Activities Staff Retreat and meetings	Team Building, appreciation, incentive based, acknowledgement	Low turnaround	Improved.	Walk the talk is difficult, portraying the happy person.
6.5 Staff KPIs Overall rating for staff is GOOD	Measurement – staff reports, client file audit, meetings, attendance,	Productive and understand vision.	Understand vision, require more attention to clients, developing rapport, understanding needs or referral	Fast paced, crisis mode, massive reporting and requirements, limited resources.



Kerry Sasakamoose – Director

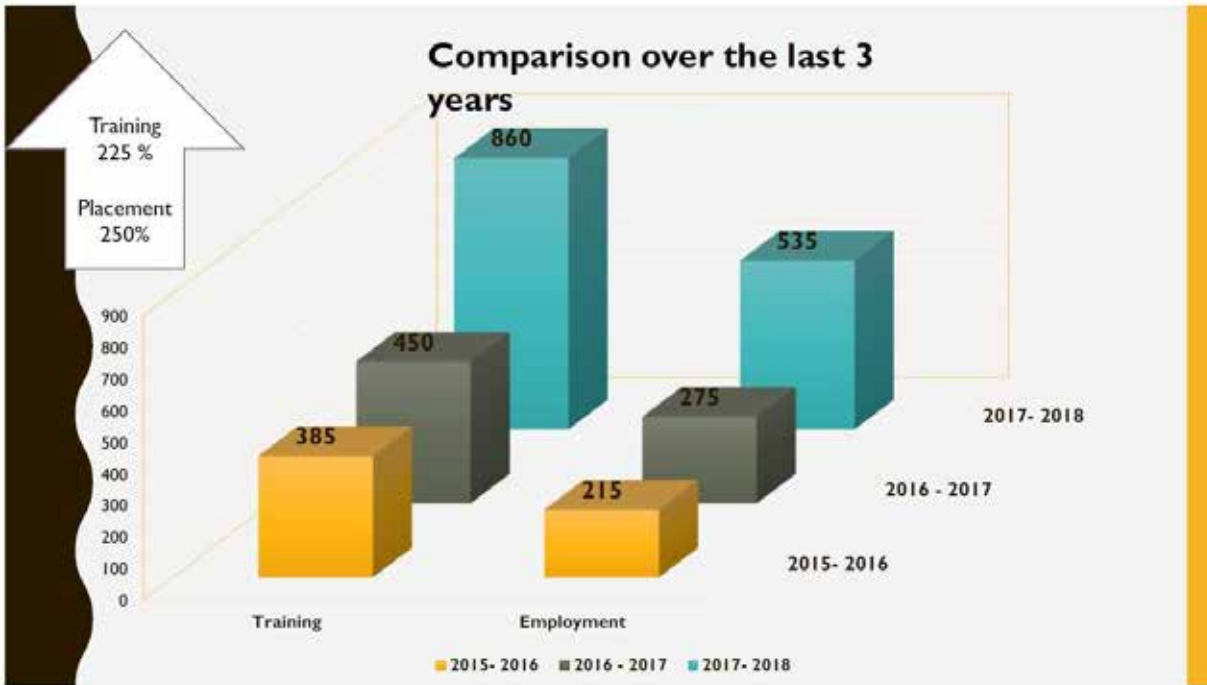
BATC Training & Employment met the goals and objectives within the timelines set forth in the 2017—2018 Strategic Plan. Our vision of supporting the development of healthy communities is met on a continual basis, as we provide quality service to our communities.

The board of directors and the management team worked under good governance practice by meeting reporting deadlines, reducing risk, being compliant, accountable and transparent by disclosing all participant or client involvement in our programming.

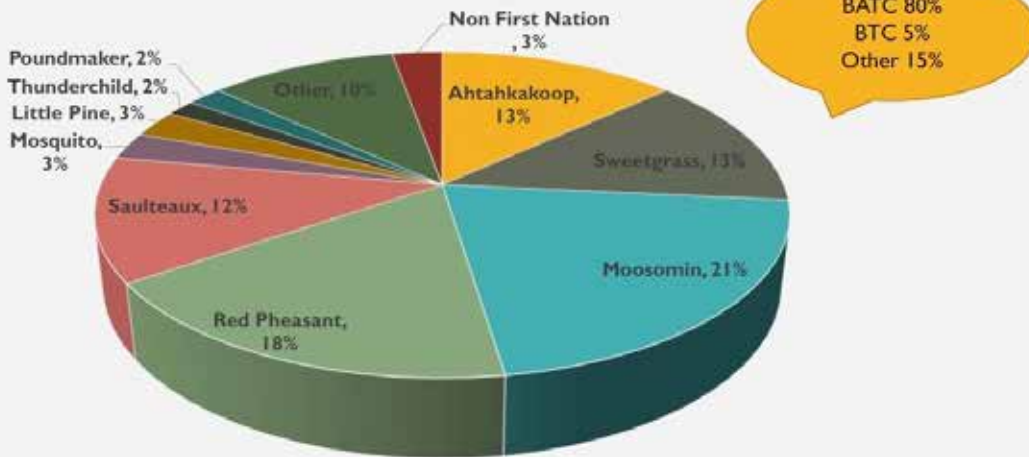
BATC Training and Employment maintains a good standing with the various levels of government that require our year-end reporting and remains to be transparent and accountable to all.



OUTCOMES

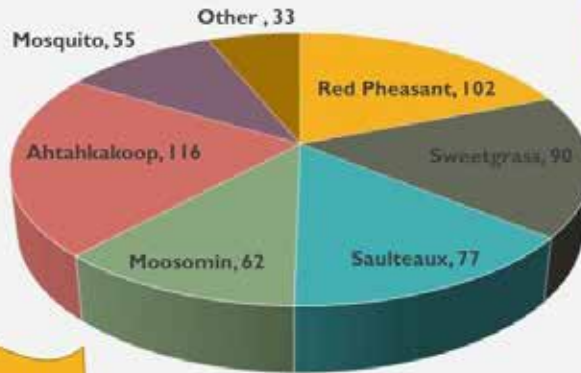


2017 – 2018 BAND TRAINING %



OUTCOMES

PLACEMENT 2017 2018



13% Quit
57% Employed
27% Contract over
3% Other

FYI...
Total On Reserve Pop vs Employed
Sweetgrass 12%
Red Pheasant 12%
Saulteaux 12%
Moosomin 5%
Ahtahkakoop 6%
Mosquito 7%



PARTNER 2017 - 2018

Funding:
ESD 1.2
NCB 1.12
Family Violence
140 k
Western Div 125 k
Ministry 70K

PLACEMENT

- Enbridge 75
- Royal Camp 125
- Mikisew 30
- FACS 90
- City of NB 8
- City of Moose Jaw 15



TRAINING

- FNUC 90
- MC College 70
- Evergreen 300
- Online Classes 300

BATC HOUSING & ENGINEERING



Harvey Thomas - Director of BATC Housing & Engineering

The Battlefords Agency Tribal Chiefs (BATC) established the Housing & Engineering Department in 2009 to fulfill the BATC communities' needs for technical services in their community planning and operations.

In **2017**, Harvey Thomas joined the BATC Team as the Director of BATC Housing & Engineering.

Over the course of the past 18 months the department under its present leadership has proactively worked on becoming an advocate and trusted advisor to the BATC communities.

In 2009, the Battlefords Agency Tribal Chiefs (BATC) established the Housing & Engineering Department to provide technical services in the form of planning, technical consulting, project management services, capacity building and development of governance by embracing the use of best practice process, systems and tools.

BOARD OF DIRECTORS

Councilor Angus Spyglass

Councilor Dana Falcon

Councilor Jean Pooyak

Councilor Ricky Moccasin

Councilor Quentin Swiftwolfe

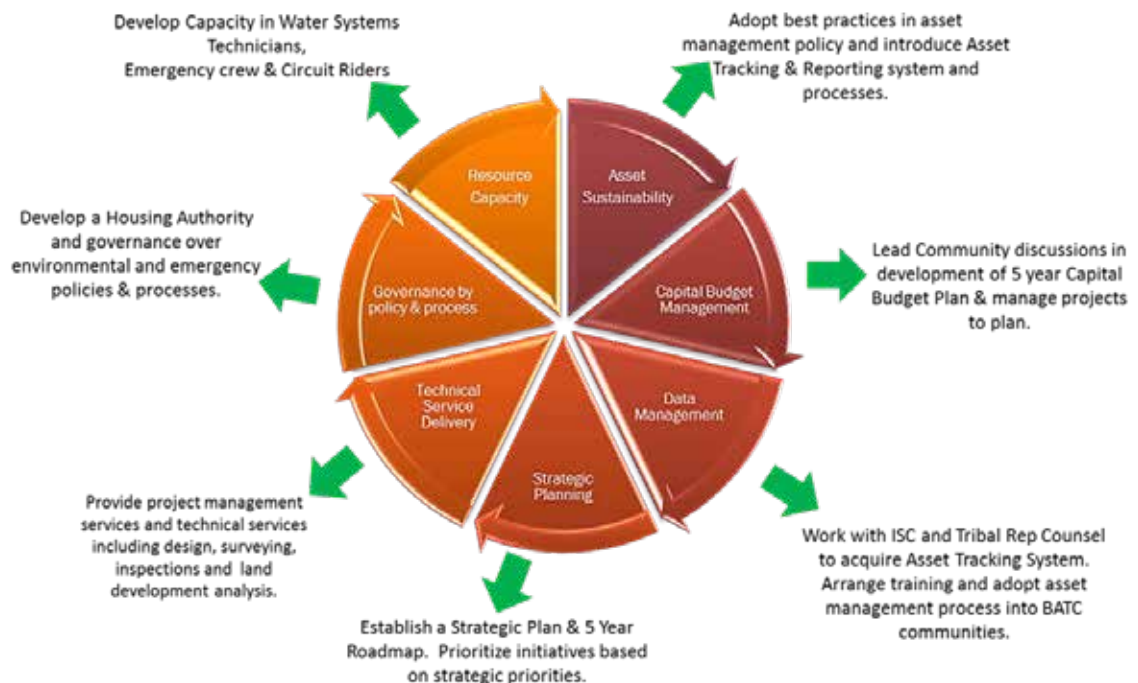
Councilor Ben Ahenakew



STRATEGIES

Priority/Objective	Description of Supporting Activities	Expected Results / Targets	Column 1 Results / Progress Achieved	Column 2 Explanation – if applicable
1.0 Strategic Goals (Year)				
Goal 1.1 <i>Deliver Technical Services to support Community Growth</i>	Trusted Adviser and provider of technical service skills Community Health & Safety	<ol style="list-style-type: none"> 1. Complete Climate change assessment on BATC community infrastructure. 2. Develop emergency plan for communities without. 3. Fire Suppression Course for community resources. 4. Develop Asset Management skill set. 5. Implement tracking system 6. Special project delivery 	<ol style="list-style-type: none"> 6. Completed Climate Change ADAPT Planning project. 7. Identified Inventory Tracking system and working with Tribal Reps to secure for 2019-20 8. Affordable Housing project 9. Landfill Management project 10. Participation in committee workshops 11. Subdivision planning 	<p>Execute Climate Change recommendations in 2019-20</p> <p>Pending ISC funding for projects.</p> <p>Recruit Engineering to consult on subdivision planning and design.</p>
Goal 1.2 <i>To Support Community Sustainability & Self Governance</i>	BATC advocate for communities Strategic Partner for governance and planning Build Capacity	<ol style="list-style-type: none"> 1. Build Capital Plan 2. Strategic Plan 3. Create capacity with BATC Emergency Response Team 4. House Management Planning & Refinance training program 5. Build system & process for operation of Technical Services office. 	<ol style="list-style-type: none"> 1. Held two Strategic Plan Workshops with BATC Community Primes 2. Developed Strategic Plan for BATC Housing & Engineering 3. Developed proposals seeking BAMIS funding for asset mgmt. and tracking S/W 	<p>Need to complete Strategic Plan supplements including <u>5 year</u> roadmap and 5 year Capital plan</p> <p>Funding thru BAMIS impacts ability to adopt tracking system and asset <u>mgmt., trg.</u></p>

OUTCOMES



BATC ATHLETICS

Fenton Favel—Manager



The Battlefords Agency Tribal Chiefs (BATC) Sports Inc in 2017-2018 created a Board of Directors to over see operations in the area of sports.

Our goal in 2017-2018 was to develop a Strategic Plan , Terms of Reference and timelines that were met by the Board and staff.

The Board focused on a framework on board development , policy and procedures and coordinating efforts to promote Sports,Culture,Youth & Recreation initiatives

BOARD OF DIRECTORS

Councilor Stuart Mosquito—Chair

Councilor Hazen Paskemin

Councilor Iver Swiftwolfe

Councilor Grant Moccasin

Councilor Shawn Wuttunee

Councilor Stanley Sasakamoose

Neil Sasakamoose

Alison Tatar

Kathy Kissick



STRATEGIES

Priority/Objective	Description of Supporting Activities	Expected Results / Targets	Column 1 Results / Progress Achieved	Column 2 Explanation – if applicable
1.0 Strategic Goals (Year)				
Goal 1.1 <i>Planning and Fundamentals Map</i>	Sports, Culture, Youth & Recreation to prepare a Timeline	On Going	On going	Aboriginal Board Development Grant will be accessible in 2018 for all 7 bands Grant writing: 12 members attended the workshop.
Goal 1.2 <i>Top 3 Winter & Summer Games</i>	Each games TEAM BATC prepare to be in the Top 3 of 13 Tribal Councils	On going	On Going	Preparations have begun for the 2018 winter games Team BATC placed 2ND Overall with 245.29 points and won Overall Broomball Championships Team BATC consisted of 287 athletes not including coaches.
Goal 1.3 <i>Board Development</i>	In 2018 the Sports Committee Will Elect a Chairman	On going	On Going	
Goal 1.4 <i>Grant Applications Aboriginal Sport Development Leadership Development</i>	Rivers West and Sask Lotteries will provide the training for BATC and surrounding communities	On Going	On going	In 2018 we plan on securing dates to provide Board Development training Saskatchewan Parks & Recreation held a Board Development training workshop for the community of Moosomin.
Goal 1.5 <i>Policy Development</i>	Sports Department will be developing a policy/procedures manual	On Going	On Going	Rivers West, Sask Culture and Sask Parks & Recreation will provide grant writing workshops for BATC and the 7 communities Planning in 2018 to develop a manual
3.1 Financial Goals				
Grant Applications	Saskatchewan Culture	On Going	On Going	Aboriginal Language Initiatives
	Saskatchewan Lotteries	On Going	On Going	Follow up for the 2017-2018 Grant Application. Completed and Approved
	Saskatchewan Lotteries	On Going	On Going	Application Deadline Feb 15, 2019 for the 2019-2020 Grant.
6.3 Proposed Training	Grant Writing Workshops	Minimum of 4 participants per First Nation	12 participants – Moosomin FN	Other remaining First Nations timeline 2018/2019
6.4 Proposed Activities				



OUTCOMES

2018 WINTER GAMES

Team BATC placed 2nd Overall with 245.29 points

Overall Broomall Champions

1. Badminton (43 athletes)
 2. Basketball (40)
 3. Broomball (35)
 4. Curling (10)
 5. Hockey (98)
 6. Volleyball (61)
- 287 Athletes



BATC SOCIAL DEVELOPMENT



Christine Pechawis—Director

The BATC Social Development Program has undergone a major administrative transformation that includes the hiring of a new Director. Based on this change in direction, the BATC Board wanted to renew the practice of strategic planning to streamline the transition. This practice will enable the BATC Board and the new Director to proactively plan for its future endeavors. While not all objectives identified can be prioritized, the practice of planning and collaborating will allow for the Board to identify all areas of concern and opportunity and allow for the Board to have a recorded memory of their discussions.

BOARD OF DIRECTORS

Chief Larry Ahenakew—Chair

Councilor Ralph Fox

Councilor Bernice Moosomin

Councilor Bryce Isbister

Councilor Leo Moccasin

Neil Sasakamoose

Alison Tatar

Kathy Kissick



OUTCOMES

BATC is currently in the third year of the 5-year agreement with DISC to administer the Social Development Program for five communities, which include Ahtahkakoop, Moosomin, Red Pheasant, Saulteaux and Sweetgrass. The agreement runs from April 1, 2016, to March 31, 2021.

In the fifth year, DISC will do the compliance review for all communities. This will not affect the current funding agreement but will set the amount for the second 5-year agreement, if BATC decides to continue. The Administrators, Finance Department and Director continue to review every request that comes in to ensure that this follows the Social Programs Policy Manual.

The Funding Services Officers continue to visit the Income Assistance offices to verify the stats that are submitted monthly. The FSO's provide feedback after each review is done to each community with recommendations. Currently, I am working with the Income Assistance Administrators to ensure that all expenditures are recoverable, and all required documents are on file. The Administrators, along with finance ensure that all required documentation are on file prior to any assistance is issued.

Programs included in this agreement are Income Assistance (Basic & Special), Service Delivery/Core, Assisted Living (Institutional & Home Care) and First Nation Addiction Rehabilitation Foundation.



BATC COMMUNITY DEVELOPMENT CORPORATION



Vivian Whitecalf—General Manager

VISION

BATC Community Development Corporation will provide grants through support of catchment area projects for the development of healthy communities.

MISSION

BATC Community Development Corporation distributes a portion of casino proceeds to communities, in compliance with the Gaming Framework Agreement and Core Values.

BOARD OF DIRECTORS

Neil Sasakamoose – Chair

Chief Larry Ahenenakew

Mayor Ryan Bater

Chief Wallace Fox

Mayor Ames Leslie

Councillor Preston Weenie

Chief Clint Wuttunee

Chief Kenny Moccasin

Chief Laurence Paskemin

Senator Don Pooyak

Chief Daniel Starchief

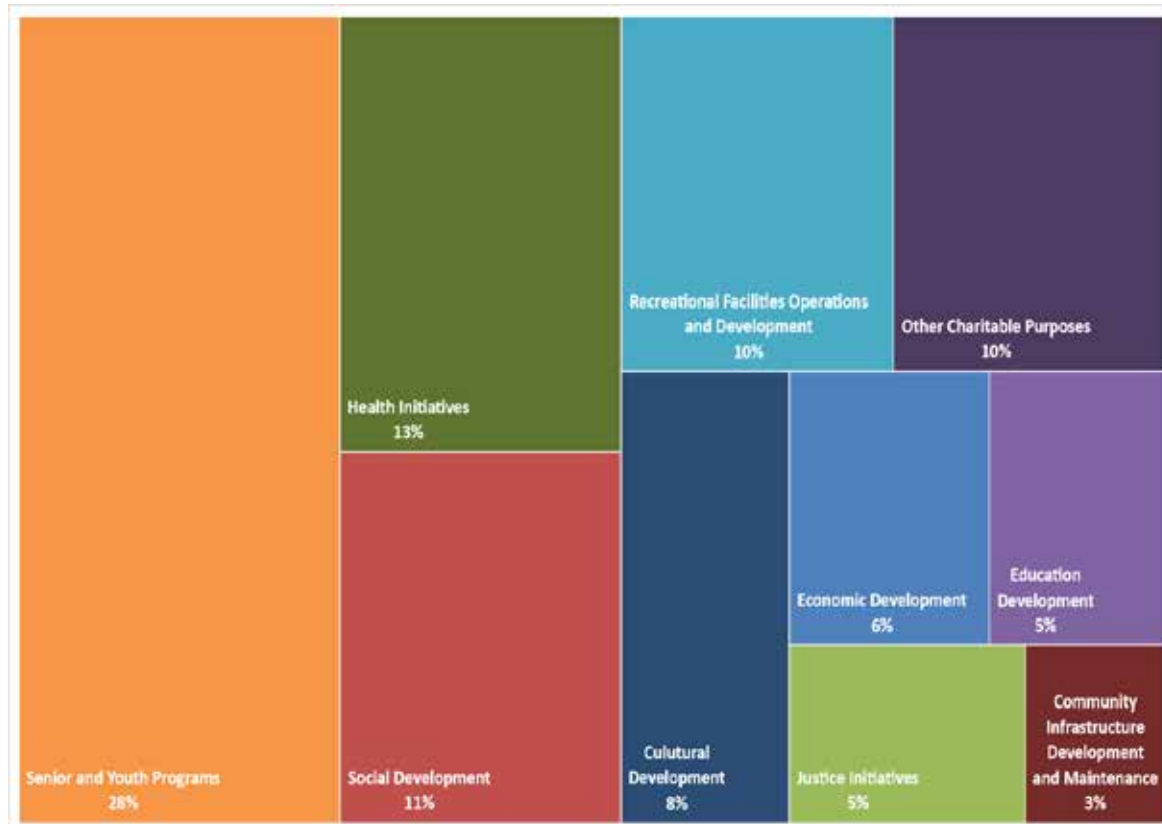
Chief Delbert Wapass

Chief Sylvia Weenie



OUTCOMES

CATEGORY SUMMARY OF GRANTS



Grant Recipients 2017 - 2018 Total

2,874,825.77



BATC Community Development Corporation met the goals and objectives within the timelines set forth in the 2017-18 Strategic Plan. Our vision of supporting the development of healthy communities is met on a continual basis, as we provide grants to enhance projects, events, and services to our communities.

The board of directors and the management team worked under a good governance practice by meeting reporting deadlines, having an unqualified audit, being accountable and transparent by disclosing all grant recipients and amounts, and complying with the gaming framework agreement.

We create public awareness by posting our annual report within the BATC website and distributing it to the governing bodies, having information booths at the treaty days of BATC's member bands, and being present at public events which we've provided grants to.

Improving the quality of life, respect for culture, sharing, and legacy are all evident in the many cultural projects and events that were funded this year. Again, those can be found on the grant recipient list within this report.

All of the projects are reviewed by the board via recipient applications at our quarterly allocation meetings. Once an application is approved, the core values are gauged by proceeding through the goals and objectives for each application. Payments are issued, project is made public, recipient is required to report on expenditures, management ensures reporting is compliant, and then the project file is closed and retained for audit purposes.





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Management's Responsibility



To the Members of Battlefords Agency Tribal Chiefs Inc.:

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

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

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Organization's external auditors.

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

July 18, 2018


Management

Independent Auditors' Report

To the Members of Battlefords Agency Tribal Chiefs Inc.:

We have audited the accompanying consolidated financial statements of Battlefords Agency Tribal Chiefs Inc., which comprise the consolidated statement of financial position as at March 31, 2018, and the consolidated statements of operations and accumulated deficit, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements present fairly, in all material respects, the financial position of Battlefords Agency Tribal Chiefs Inc. as at March 31, 2018 and the results of its operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Saskatoon, Saskatchewan

July 18, 2018

MNP LLP

Chartered Professional Accountants



Battlefords Agency Tribal Chiefs Inc.
Consolidated Statement of Financial Position

As at March 31, 2018

	2018	2017
Financial assets		
Current		
Cash and cash equivalents	487,350	516,837
Accounts receivable (Note 4)	248,675	662,835
Subtotal of current assets	736,025	1,179,672
Advances to member Nations and entities (Note 5)	889,863	706,678
Total financial assets	1,625,888	1,886,350
Liabilities		
Current		
Bank indebtedness (Note 6)	1,159,679	1,241,986
Accounts payable and accruals	1,575,745	1,929,037
Deferred revenue (Note 7)	124,800	349,005
Total financial liabilities	2,860,224	3,520,028
Net debt	(1,234,336)	(1,633,678)
Contingent liabilities (Note 8)		
Non-financial assets		
Tangible capital assets (Note 9)	717,682	466,547
Prepaid expenses	10,000	17,245
Total non-financial assets	727,682	483,792
Accumulated deficit	(506,654)	(1,149,886)

Approved on behalf of the Board

 Chief

 Chief



Battlefords Agency Tribal Chiefs Inc.
Consolidated Statement of Operations and Accumulated Deficit
For the year ended March 31, 2018

	<i>Schedules</i>	2018 Budget (Note 12)	2018 Actual	2017 Actual
Revenue				
Indigenous Services Canada (Note 13)		15,189,276	15,970,359	15,042,130
Government of Saskatchewan - CDC		3,063,568	3,337,335	2,573,144
Other		965,000	442,321	408,639
Rental		100,000	161,220	92,780
Education and training (Note 14)		-	125,002	512,203
Federation of Sovereign Indigenous Nations		80,000	78,672	80,000
Saskatchewan Indian Institute of Technologies		-	72,262	1,543,615
Government of Saskatchewan		-	60,807	35,000
Saskatchewan Lotteries		43,000	43,000	42,950
Interest		-	15,198	947
		19,440,844	20,306,176	20,331,408
Program expenses				
Administration	1	4,409,943	4,714,350	3,474,071
Economic Development	2	616,336	552,793	584,795
Training and Employment	3	625,000	105,416	1,565,798
Recreation	4	68,000	234,458	45,975
Social Development	5	13,869,283	13,769,347	13,787,419
Other	6	-	286,580	68,554
		19,588,562	19,662,944	19,526,612
Surplus (deficit)		(147,718)	643,232	804,796
Accumulated deficit, beginning of year		(1,149,886)	(1,149,886)	(1,954,682)
Accumulated deficit, end of year		(1,297,604)	(506,654)	(1,149,886)



Battlefords Agency Tribal Chiefs Inc.
Consolidated Statement of Changes in Net Debt

For the year ended March 31, 2018

	2018 Budget (Note 12)	2018 Actual	2017 Actual
Surplus (deficit)	(147,718)	643,232	804,796
Purchases of tangible capital assets	-	(369,158)	(217,330)
Amortization of tangible capital assets	2,000	118,023	96,757
Use of prepaid expenses	-	7,245	44,407
Decrease (increase) in net debt	(145,718)	399,342	728,630
Net debt, beginning of year	(1,633,678)	(1,633,678)	(2,362,308)
Net debt, end of year	(1,779,396)	(1,234,336)	(1,633,678)



Battlefords Agency Tribal Chiefs Inc.
Consolidated Statement of Cash Flows

For the year ended March 31, 2018

	2018	2017
Cash provided by (used for) the following activities		
Operating activities		
Surplus (deficit)	643,232	804,796
Non-cash items		
Amortization	118,023	96,757
	761,255	901,553
Changes in working capital accounts		
Accounts receivable	414,160	167,221
Prepaid expenses	7,245	44,407
Accounts payable and accruals	(353,292)	(501,878)
Deferred revenue	(224,205)	(43,397)
	605,163	567,906
Capital activities		
Purchases of tangible capital assets	(369,158)	(217,330)
Investing activities		
Advances to member Nations and entities (net)	(183,185)	(332,421)
Decrease in cash deficiency	52,820	18,155
Cash deficiency, beginning of year	(725,149)	(743,304)
Cash deficiency, end of year	(672,329)	(725,149)
Cash resources are composed of:		
Cash and cash equivalents	487,350	516,837
Bank indebtedness	(1,159,679)	(1,241,986)
	(672,329)	(725,149)



Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

1. Operations

The Battlefords Agency Tribal Chiefs Inc. (the "Tribal Council") is located in Treaty 6 territory, Canada, and provides various services to its Member Nations and their members. Battlefords Agency Tribal Chiefs Inc. includes the Tribal Council's all related entities that are accountable to the Tribal Council and are either owned or controlled by the Tribal Council.

2. Change in accounting policy

Effective April 1, 2017, the Organization adopted the recommendations relating to the following Sections, as set out in the CPA Canada Public Sector Accounting Handbook:

- PS 2200 Related Party Disclosures
- PS 3420 Inter-entity Transactions
- PS 3210 Assets
- PS 3320 Contingent Assets
- PS 3380 Contractual Rights

Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated. There was no material impact on the consolidated financial statements of adopting the new Sections.

3. Significant accounting policies

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

Reporting entity

The financial statements consolidate the financial activities of all entities and departments comprising the Organization reporting entity,

The Organization has consolidated the assets, liabilities, revenue and expenses of the following entity:

- BATC Community Development Corporation

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

Basis of presentation

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

Tangible capital assets

Tangible capital assets are initially recorded at cost.

Amortization

Amortization is provided using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Leasehold improvements	straight-line	8 %
Computers	declining balance	30 %
Equipment	declining balance	20 %
Software	declining balance	30 %
Vehicles	declining balance	30 %



Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

3. Significant accounting policies (Continued from previous page)

Asset classification

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

Net debt

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

Revenue recognition

Funding

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

Government Transfers

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

Externally restricted revenue

The Organization recognizes externally restricted inflows as revenue in the period the resources are used for the purpose specified in accordance with an agreement or legislation. Until this time, the Organization records externally restricted inflows in deferred revenue.

Measurement uncertainty

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period.

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

Segments

The Organization conducts its business through 6 reportable segments: Administration, Economic Development, Training and Employment, Recreation, Social Development, and Other.

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

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



Battlefords Agency Tribal Chiefs Inc.
Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

4. Accounts receivable

	2018	2017
Other	125,353	196,478
First Alliance Construction Services Limited Partnership	120,541	-
Treaty 6 Education	53,840	53,840
Indigenous Services Canada	45,080	18,447
Social development clients	27,944	43,112
Federation of Sovereign Indigenous Nations	24,902	20,000
Saskatchewan Indian Institute of Technology	14,842	312,677
Goods and services tax	6,232	8,632
Employee advances	4,990	515
Member First Nations	-	112,799
	423,724	766,500
Allowance for doubtful accounts	(175,049)	(103,665)
	248,675	662,835

The Member Nations of the Tribal Council own First Alliance Construction Services Limited Partnership through their investment in BATIC Investments Limited Partnership.

5. Advances to member Nations and entities

	2018	2017
First Alliance Construction Solutions Limited Partnership - no fixed terms of repayment and non-interest bearing	469,944	339,534
BATC Land Holdings Ltd. - no fixed terms of repayment and 5% interest calculated annually	296,603	274,309
BATC Investments Limited Partnership - no fixed terms of repayment and non-interest bearing	123,316	68,401
Ahtahkakoop Cree Nation	-	24,434
	889,863	706,678

BATC Investments Limited Partnership, First Alliance Construction Limited Partnership and BATC Land Holdings Ltd are associated with the Tribal Council as 5 of the Tribal Council Member Nations own these entities.

Included in accounts payable and accruals are amounts due to Member Nations including Ahtakakoop Cree Nation \$144,160 (2017 - \$195,518), Ahtahkakoop Cree Development Limited Partnership \$6,836 (2017 - \$nil), Moosomin First Nation \$22,490 (2017 - \$16,878), and Saulteaux First Nation \$12,721 (2017 - \$33,184).

6. Bank indebtedness

Bank indebtedness consists of bank overdrafts of \$395,290 plus outstanding cheques. At March 31, 2018, the Tribal Council had authorized lines of credit totaling \$400,000. The lines of credit from Royal Bank of Canada have an interest rate of Royal Bank Prime plus 0.8% and are secured by a general security agreement.



Battlefords Agency Tribal Chiefs Inc.
Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

7. Deferred revenue

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

	<i>Balance, beginning of year</i>	<i>Contributions received</i>	<i>Contributions utilized</i>	<i>Balance, end of year</i>
Ministry of Government Relations - CDC	281,022	3,134,328	3,337,335	78,015
Solid Waste - ISC	67,983	210,000	231,198	46,785
	349,005	3,344,328	3,568,533	124,800

8. Contingent liabilities

In the year ended March 31, 2011, BATIC Community Development Corporation received and distributed funds relating to 2007 - 2008 first quarter Community Development of Gold Eagle Casino totaling \$947,279. Subsequently a lawsuit was filed against the Board of Directors claiming that these funds should have been received and distributed by Gold Eagle Community Development Corporation. It was agreed at the time that if the court directs the Province to make distributions contrary to the existing agreement, the Province would withhold future payments. Any adjustments relating to this matter will be recorded in the period in which they are known.

The Tribal Council has been named as a defendant in a lawsuit on behalf of a former employee concerning alleged wrongful dismissal. As litigation is subject to many uncertainties, it is not possible to predict the ultimate outcome of this lawsuit or estimate the loss, if any, which may result. The Tribal Council plans to vigorously defend the lawsuit.

The consolidated financial statements are subject to review by organizations that provide funding to the Tribal Council. It is not possible to determine what funding may be required to be repaid to these organizations. Any amounts owed will be recorded in the period they are determined.



Battleford Agency Tribal Chiefs Inc.
Notes to the Consolidated Financial Statements
For the year ended March 31, 2018

9. Tangible capital assets

For the year ended March 31, 2018

	Cost			Accumulated Amortization			2018
	Opening balance	Additions	Ending balance	Opening balance	Current amortization	Ending balance	Net book value
Leasehold improvements	251,230	346,155	597,385	14,630	45,939	60,569	536,816
Computers	132,570	8,919	141,489	111,588	7,633	119,221	22,268
Equipment	73,664	-	73,664	49,032	4,926	53,958	19,706
Software	316,103	14,084	330,187	205,183	37,501	242,684	87,503
Vehicles	225,365	-	225,365	151,952	22,024	173,976	51,389
	998,932	369,158	1,368,090	532,385	118,023	650,408	717,682

For the year ended March 31, 2017

	Cost			Accumulated Amortization			2017
	Opening balance	Additions	Ending balance	Opening balance	Current amortization	Ending balance	Net book value
Leasehold improvements	33,900	217,330	251,230	12,024	2,606	14,630	236,600
Computers	132,570	-	132,570	102,595	8,993	111,588	20,982
Equipment	73,664	-	73,664	42,874	6,158	49,032	24,632
Software	316,103	-	316,103	157,645	47,538	205,183	110,920
Vehicles	225,365	-	225,365	120,490	31,462	151,952	73,413
	781,602	217,330	998,932	435,628	96,757	532,385	466,547



Battlefords Agency Tribal Chiefs Inc.
Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

10. Segments

The Tribal Council has 6 reportable segments. These segments are differentiated by the major activities or services they provide. The Tribal Council's segments are as follows:

- Administration - includes administration and governance activities.
- Economic Development - includes business development activities.
- Training and Employment - includes training and educational activities.
- Recreation - includes recreational activities.
- Social Development - includes social program and activities.
- Other - includes operations related to other activities of the Tribal Council.

Segment schedules include amounts charged between segments for various items that are eliminated in the consolidated financial statements. These amounts have been recorded on a net basis in the segment schedules as follows. The gross amounts are as follows:

	<u>Internal Revenue</u>	<u>Internal Expenses</u>	<u>Other Expenses</u>	<u>Net per segment</u>
Administration				
Salaries and benefits	\$ ---	5,665	753,800	759,465
Training and Employment				
Salaries and benefits	(70,929)	---	536,308	465,379
Administration	(44,149)	---	116,375	72,226
Rent	(7,500)	---	68,825	61,325
Training	(648,411)	25,845	659,814	37,248
Travel and meetings	(29,061)	---	51,827	22,766
Child care and nutrition	(2,001)	---	---	(2,001)
Repairs and maintenance	(18,000)	---	1,556	(16,444)
Client support	(697,878)	2,980	26,414	(668,484)
	(1,517,929)	28,825		
Social Development				
Salaries and benefits	---	55,695	1,223,818	1,279,513
Client support	---	694,898	268,482	963,380
Training	---	632,135	143,622	775,757
Travel and meetings	---	29,062	380,035	409,097
Administration	---	44,148	121,583	165,731
Repairs and maintenance	---	18,000	75,893	93,893
Rent	---	7,500	78,720	86,220
Child care and nutrition	---	2,001	13,090	15,091
		---	1,483,439	
Total	\$(1,517,929)	1,517,929		



Battlefords Agency Tribal Chiefs Inc.
Notes to the Consolidated Financial Statements

For the year ended March 31, 2018

11. Economic dependence

Battlefords Agency Tribal Chiefs Inc. receives substantially all of its revenue from the Department of Indigenous Services Canada (ISC). Its ability to continue to deliver programs is dependent on continuing receipt of funding from ISC. Management believes it is in compliance with its funding agreements.

12. Budget information

The disclosed budget information was approved by the Chiefs of the Battlefords Agency Tribal Chiefs Inc. on April 7, 2017.

13. Department of Indigenous Services Canada Reconciliation

ISC funding per confirmation	\$ 15,954,141
Add:	
Deferred revenue - solid waste	67,983
Band employee benefits - 2017-18 reconciliation	12,320
Minus:	
Deferred revenue - solid waste	(46,785)
Assisted living - 2017-18 reconciliation	(12,852)
Band employee benefits - 2016-17 reconciliation	<u>(4,448)</u>
	\$ <u>15,970,359</u>

14. Related party transactions

The Tribal Council received \$520,761 (2017 - \$500,000) from BATC Community Development Corporation to cover administration activities related to operations of the community development corporation. The Tribal Council is the sole member of the BATC Community Development Corporation.

15. Commitments

The Tribal Council has entered into lease agreements with BATC Land Holdings Inc., an entity owned by 5 of the Tribal Council's member First Nations, with estimated minimum annual payments as follows:

2019 - \$147,600
2020 - \$122,600
2021 - \$ 87,600
2022 - \$ 87,600
2023 - \$ 43,800

16. Comparative figures

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



Vision Statement

A leading First Nation organization assisting, enhancing, and promoting success for its membership based on spirit and intent of the Treaties.