



ANNUAL REPORT

2019 - 2020



BATC 

Community Development Corporation

Supporting the Development of Healthy Communities

In honour of our past CDC Manager Vivian Whitecalf



Vivian began her career with BATC 13 years ago. Since then, she has managed the Community Development Corporation and the IT at BATC as well as managed the main office. Viv worked tirelessly for all of our nations and the community at large. She exemplified amazing leadership and advocated for our tribal council at several tables around the Battlefords. She was instrumental in all areas of our organization and her leadership and friendship were truly valued by everyone. We are so grateful for her dedication, passion and excellence she brought to the tribal council throughout these years.

We would like to say a heartfelt thank you to Vivian for everything!

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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.

Core Values

- Good Governance Practice
- Communication
- Improve Quality of Life
- Respect for Culture
- Sharing
- Legacy

Message from the Chair



On behalf of the Board of Directors of BATC Community Development Corporation, I am pleased to present our 2019 - 2020 Annual Report. The annual report is a requirement as part of the Gaming Framework Agreement between the Federal of Indigenous Sovereign Nations

(FSIN) and the Province of Saskatchewan. The report shall include: a copy of the audited financial statement, a list of all recipients who received grants from the Community Development Corporation, the strategic plan for the upcoming fiscal year, and an analysis of the operations for the fiscal year, including an analysis of the actual results compared to the goals, objectives and performance measures determined in the previous year. The board also presents this report is to ensure our key audience is aware of our annual operations and activities.

BATC CDC maintains a process for a fair and equitable distribution of funds. This year we provided a total of \$2 600 063 in grants, to non-prot and charitable organizations within our funding area. This includes Ahtakakoop Cree Nation, Chief Big Bear Nation, Moosomin First Nation, Mosquito Grizzly Bears Head Lean Man First Nation, Red Pheasant Cree Nation, Saulteaux First Nation, Sweetgrass First Nation, Stoney Knoll First Nation, Thunderchild First Nation, the City of North Battleford, the Town of Battleford, and last but not least, the communities within a 100 km radius of The Battlefords.

The Board of Directors count on the management team to provide support by communicating with grant recipients and potential recipients, ensuring the application process is adhered to and reporting by recipients is completed. 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 Community Development Corporation. 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 Gold Eagle Casino for the ongoing support by providing BATC CDC with a portion of their revenue, so that we may continue to support the development of healthy communities.

Neil Sasakamoose, Chair
BATC Community Development Corporation

Board of Directors



Chief Larry Ahenakew
Ahtakakoop Cree
Nation



Mayor Ryan Bater
City of North
Battleford



Mayor Ames Leslie
Town of Battleford



Chief Kenny Moccasin
Saulteaux First Nation



Chief Laurence Paskemin
Sweetgrass First Nation

Replaced by Councillor Trina
Albert—January 14, 2020



**Senator Fred
Sasakamoose**
Ahtakakoop Cree Nation



Neil Sasakamoose
BATC



Chief Daniel Starchief

Replaced by Chief Tanya Aguilar-
Antiman September 13th, 2019



Councillor Preston Weenie
Moosomin First Nation



Chief Sylvia Weenie
Stoney Knoll First Nation



Chief Clint Wuttunee
Red Pheasant Cree Nation

Staff Members



Vivian Whitecalf
General Manager



Tracy Benson
Executive Assistant

2019-2020 Grant Recipients

Ahtahkakoop Cree Nation

Ahtahkakoop Youth Recreation	58,806.00	
Ahtahkakoop Arena Operations	57,000.00	
Ahtahkakoop Residential Subsidy	63,806.00	
Ahtahkakoop Community Events	53,758.02	
Ahtahkakoop Operations & Maintenance	106,579.00	
Ahtahkakoop Cree Nation Total		339,949.02

Chief Big Bear Nation

Community Infrastructure Development & Maintenance	20,185.31	
Chief Big Bear Total		20,185.31

Moosomin First Nation

Employees Support Program	24,000.00	
Moosomin RC Church - Phase 2	22,000.00	
Summer Games 2019	29,800.00	
Moosomin Treaty Day 2019	16,000.00	
MFN Non- Restricted Possession and Acquisition (PAL) Course	3,500.00	

2019-2020 Grant Recipients

FSIN Adult Volleyball Championships	23,000.00	
Moosomin Arena Project 2019-2020	30,000.00	
Moosomin Fishing Derby	12,799.50	
Moosomin Band Member Assistance (COVID-19)	93,000.00	
Moosomin First Nation Total		254,099.50
Mosquito Grizzly Bear's Head Lean Man First Nation		
Graduation and Band Member Support	10,000.00	
Elder's Gathering	15,000.00	
Community Initiatives	15,000.00	
Budget Presentation Costs	18,194.00	
National Gathering of Elder's	23,197.00	
AFOA Canada International Conference 2019	22,312.00	
PCD Travel Costs	10,488.84	
Mosquito FN Grader Repairs	13,994.03	
Mosquito First Nation Staff Retreat	36,453.26	
Emergency Planning (COVID-19)	22,747.16	
Mosquito Grizzly Bear's Head Lean Man First Nation Total		187,386.29
Onion Lake Cree Nation		
Community Support Services V (2019-2020)	7,755.36	
Onion Lake Cree Nation Total		7,755.36
Red Pheasant Cree Nation		
FSIN Hockey Championships (Youth)	20,000.00	
Heavy Equipment Operator Training	79,316.06	
Gravel Hauling	25,000.00	
3rd Annual Pow wow	30,000.00	
Snow Removal/Gravel Hauling	50,000.00	
General Band Member Support	50,000.00	
Red Pheasant Cree Nation Total		254,316.06

2019 - 2020 Grant Recipients

Saulteaux First Nation

Treaty Days 2019	15,000.00	
Saulteaux Elders Trip 2019	25,000.00	
Saulteaux Bracelets 2019	7,500.00	
Saulteaux Western Days 2019	20,000.00	
Elders Trip # 2	10,000.00	
Sports Day 2019 # 2	15,000.00	
Arena Operations 2020	65,000.00	
Band Office/Band Hall Renovations	26,068.56	
Saulteaux First Nation Total		183,568.56

Stoney Knoll First Nation

Stoney Knoll First Nation Total		0
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Sweetgrass First Nation

Christmas Per Capita Distribution	100,000.00	
Facility Rentals (F.S.I.N Adult Hockey)	42,525.00	
Sweetgrass First Nation Total		142,525.00

Thunderchild First Nation

Grader Purchase	88,000.00	
Thunderchild First Nation Total		88,000.00

2018 - 2019 Grant Recipients

The Battlefords

Battlefords Area Pride Battlefords Area Pride Week	2,500.00
Battlefords Boys and Girls Club Operating Funding	30,000.00
Battle River Treaty 6 Health Centre National Indigenous Peoples Day Pancake Breakfast	14,450.00
Battlefords Union Hospital Foundation Inc.	
Woman's Health & Birthing Medical Equipment	50,000.00
Catholic Family Services Family Support Services	25,000.00
John Paul II Collegiate Aboriginal Art	5,000.00
Leisure Services City of North Battleford Activity/Leisure Guides for The Battlefords	7,504.00
Living Sky School Division	1,690.00
North Battleford Transitional Living Initiative A Place Called Home	15,000.00
Royal Canadian Legion Battleford Branch No.9	
Battleford Centapath Park Updates	4,253.90
Summer School for the Solo Voice Summer School for the Solo Voice	10,000.00
The Dekker Centre of Performing Arts Pawakan Macbeth	
By Theatre Prospero	10,000.00
The Fin Island Trail Run The Fin Island Trail Run	3,150.00
Western Development Museum Those Were The Days	5,000.00
North Battleford International Street Performers Festival Association Inc.	
NB Street Fest	25,000.00

2019-2020 Grant Recipients

Allen Sapp Gallery Witness Blanket Monument	10,860.00
Battlefords Union Hospital Foundation Festival of Trees	2,000.00
Empty Stocking Fund Christmas Hampers	15,000.00
Gold Eagle Casino 2019 Sakicawasihk Pow wow	25,000.00
Holy Family School Aboriginal Cultural Awareness	2,000.00
North Battleford Transitional Living Initiative Independent Living Life Skills	5,200.00
North West College Try-A-Trade Career Fair	5,000.00
Northwest Professional Services Corp. Project Clean Slate	14,320.00
Skate Canada– Saskatchewan 2020 Skate Canada –SK Sectionals	3,000.00
Battlefords Boys and Girls Club Save The BBGC Hockey Program	25,000.00
Battlefords Concern for Youth Evening Program	15,000.00
Battlefords Family Health Centre Healing Living Land-Based Learning Community Garden Project	7,500.00
Battlefords Interval House Supporting Traumatized Individuals Safety	1,350.00
Battlefords Tribal Council Battlefords Regional Community Coalition Project	25,000.00
Connaught School Indigenous Cultural Teachings	5,000.00
North Battleford Comprehensive High School Land Based Learning	5,000.00
The Battlefords Total	374,777.90

2019-2020 Grant Recipients

Youth Sports & Recreation

Battlefords Agency Tribal Chiefs 2019 Tony Cote Summer Games Flying Dust	40,000.00
Battlefords Agency Tribal Chiefs FSIN Adult Soccer Championships	10,000.00
Battlefords Agency Tribal Chiefs 2020 Tony Cote Winter Games Apparel Costs	25,000.00
Youth Sports & Recreation Total	75,000.00

Secondary Area

Native Sons Soccer Native Sons Soccer	5,000.00
Make a Wish Saskatchewan Adopt a Wish Ratushniak Elementary & Maidstone High School	10,000.00
Aboriginal Cultural Awareness	5,000.00
Cut Knife Community School CKCS Coming Together	5,000.00
Secondary Area Total	25,000.00

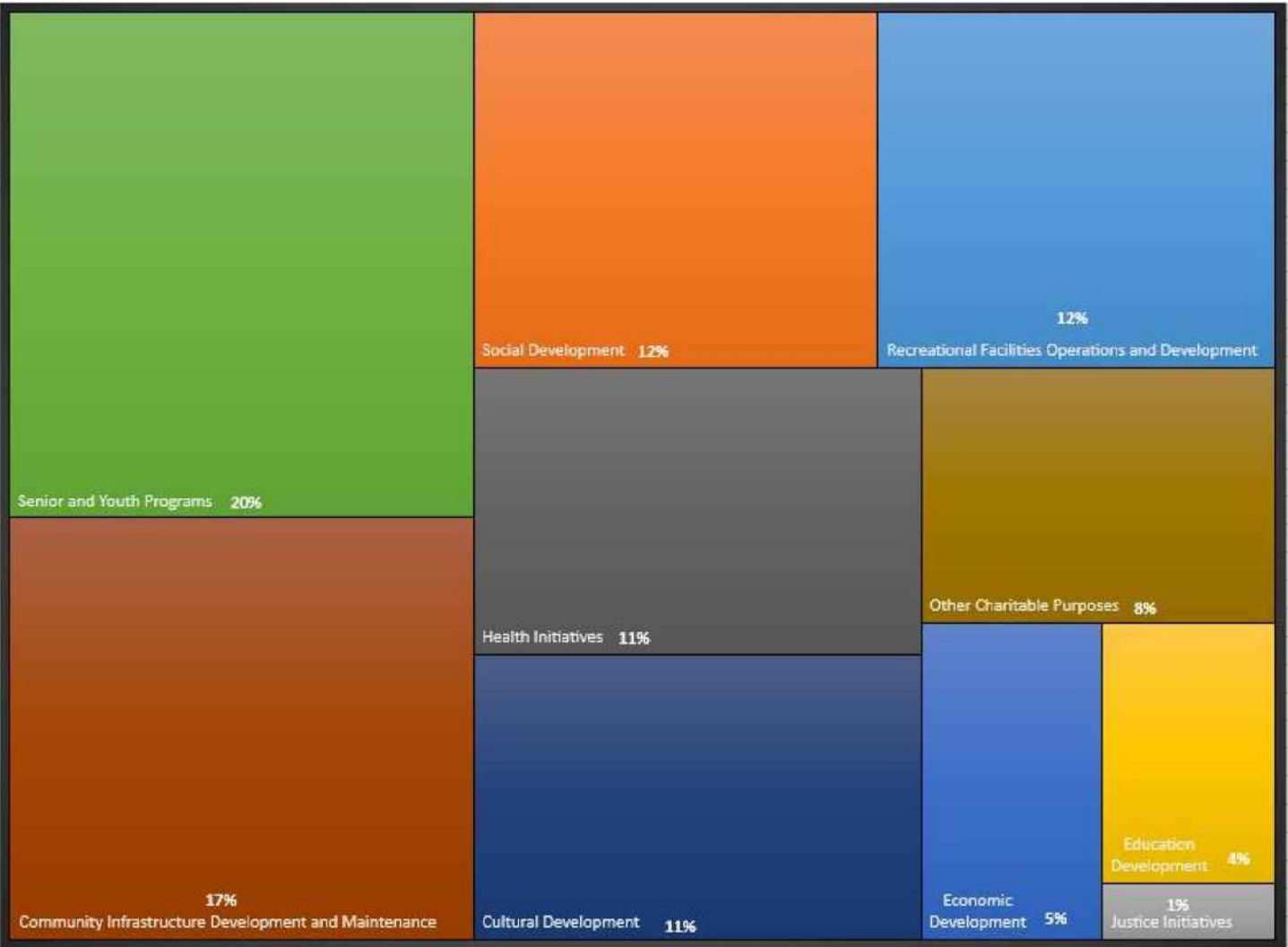
COVID-19 Emergency Funding Program

Battlefords Agency Tribal Chiefs COVID-19 Emergency Home Sanitization Kits	53,500.00
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COVID-19 Emergency Funding Program Total **53,500.00**

Grant Recipient Total for 2019-2020 **2,006,063.00**

Category Summary of Grants



Team BATC North Battleford Parade 2019





**Ahtahkakoop Cree Nation
Community Projects**



**Mosquito Grizzly Bears
Head Lean Man First
Nation
Community Projects**



**Battlefords Boys &
Girls Club
Operational Expenses
with an additional
\$25 000 Sports &
Recreation Funding**

BATC

Community Development Corporation

BATC Community Development Corporation

**Schedule of Remuneration and Expenses
- Elected and Appointed Officials and Senior Unelected Official**

March 31, 2020

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of BATC Community Development Corporation:

We have reviewed the accompanying Schedule of Remuneration and Expenses – Elected and Appointed Officials and Senior Unelected Official of BATC Community Development Corporation for the year ended March 31, 2020. The Schedule has been prepared by management of the First Nation in accordance with Department of Indigenous Services Canada's Financial Reporting Requirements.

Management's Responsibility for the Schedule

Management is responsible for the preparation of this Schedule in accordance with Department of Indigenous Services Canada's Financial Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of a Schedule that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this Schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that this Schedule is not prepared, in all material respects, in accordance with Department of Indigenous Services Canada's Financial Reporting Requirements.

Basis of Accounting and Restriction on Use

Without modifying our conclusion, we draw attention that the basis of accounting used is as per the Department of Indigenous Services Canada's Financial Reporting Requirements. The Schedule was prepared at the request of the Organization and is solely for the information and use of the Members of BATC Community Development Corporation. As a result, this Schedule may not be suitable for another purpose.

Saskatoon, Saskatchewan

June 23, 2020

MNP LLP

Chartered Professional Accountants



**BATC COMMUNITY DEVELOPMENT CORPORATION
SCHEDULE OF REMUNERATION AND EXPENSES
- ELECTED AND APPOINTED OFFICIALS AND SENIOR UNELECTED OFFICIAL
YEAR ENDED MARCH 31, 2020**

"Unaudited"

	Months	Remuneration	Expenses
<u>Elected and Appointed Officials</u>			
Larry Ahenakew	12	\$ 1,250	\$ 761
Neil Sasakamoose	12	1,750	604
Kenny Moccasin	12	2,250	374
Ryan Bater	12	2,000	124
Preston Weenie	12	1,250	282
Sylvia Weenie	12	2,900	704
Fred Sasakamoose	12	1,750	744
Ames Leslie	12	1,750	-
Clint Wuttunee	12	1,250	586
Laurence Paskemin	8	2,500	935
Tanya Aguilar-Antiman	10	1,000	279
Trina Albert	4	<u>500</u>	<u>187</u>
		<u>\$ 20,150</u>	<u>\$ 5,580</u>
<u>Senior Unelected Official</u>			
Community Development Corporation Manager	12	106,508	1,450

The amounts paid for expenses are to reimburse them for the out of pocket costs they incurred. These amounts should not be considered as part of their remuneration.

Remuneration for the Community Development Corporation Manager includes performance bonus of \$15,700 and \$12,000 for work in other departments within Battlefords Agency Tribal Chiefs Inc.

Approved on behalf of the Board of Directors



Director



Director

BATC

Community Development Corporation

BATC Community Development Corporation
Financial Statements
March 31, 2020



BATC Community Development Corporation

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For the year ended March 31, 2020

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Management's Responsibility

To the Members of BATC Community Development Corporation:

Management is responsible for the preparation and presentation of the accompanying 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 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 financial statements.

The Board of Directors is composed entirely 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, and for approving the financial information included in the annual report. 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 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 financial statements and report directly to Members of BATC Community Development Corporation; 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.

June 23, 2020



Management

Independent Auditor's Report

To the Members of BATC Community Development Corporation:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of BATC Community Development Corporation (the "Organization"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - COVID-19

We draw attention to Note 7 to the financial statements, which describes that the Organization has been negatively impacted by the COVID-19 pandemic, which resulted in the closure of the Gold Eagle Casino. As addressed in this note, there is uncertainty regarding the impact on the net proceeds derived from the Gold Eagle Casino, which are distributed to the Organization as mandated by Section 7 of the Framework Agreement. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report *(continued from previous page)*

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, as at March 31, 2020, BATC Community Development Corporation has complied, in all material respects, with the criteria established by the 2002 Framework Agreement, Part 7, Subsection 7.10 with the Government of Saskatchewan, Ministry of Government Relations.

Saskatoon, Saskatchewan

June 23, 2020

MNP LLP

Chartered Professional Accountants

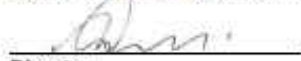



BATC Community Development Corporation
Statement of Financial Position

As at March 31, 2020

	2020	2019
Assets		
Current		
Cash	1,522,797	734,080
Liabilities		
Current		
Accounts payable and accruals	167,555	189,115
Deferred contributions (Note 3)	1,355,242	544,965
	1,522,797	734,080
Contingencies (Note 5)		
Net Assets		
	-	-
	1,522,797	734,080

Approved on behalf of the Board


 Director


 Director

The accompanying notes are an integral part of these financial statements



BATC Community Development Corporation
Statement of Operations and Changes in Net Assets

For the year ended March 31, 2020

	2020	2019
Revenues		
First Nations and Métis Relations	2,491,538	2,729,440
Interest	10,667	5,049
Total revenues	2,502,205	2,734,489
Expenses		
Allocation	2,001,858	2,234,086
Management fees	500,000	500,000
Bank charges and interest	347	403
Total expenses	2,502,205	2,734,489
Excess of revenues over expenses	-	-

The accompanying notes are an integral part of these financial statements



BATC Community Development Corporation
Statement of Cash Flows
For the year ended March 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Changes in working capital accounts		
Accounts payable and accruals	(21,560)	(154,924)
Deferred contributions	810,277	466,950
Increase in cash	788,717	312,026
Cash, beginning of year	734,080	422,054
Cash, end of year	1,522,797	734,080

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



BATC Community Development Corporation
Notes to the Financial Statements

For the year ended March 31, 2020

1. Operations

BATC Community Development Corporation (the "Organization") was incorporated under the Non-Profit Corporations Act of Saskatchewan as a membership corporation. The purpose of the Organization is to facilitate the allocations of net proceeds derived from the Gold Eagle Casino as mandated by Section 7 of the Framework Agreement and as determined by the Board of Directors. The net proceeds are allotted to the Organization by the First Nation and Métis Relations, a division of the Government of Saskatchewan. Operations commenced in October 2007.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards for not-for-profit organizations, and include the following significant accounting policies:

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.

Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Revenues received in advance of related expenditures are deferred to the period when the expenditures are incurred.

Use of estimates

The preparation of 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 financial statements, and the reported amounts of revenues and expenses during the reporting period.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

3. Deferred contributions

Deferred contributions consist of unspent contributions externally restricted for the purposes outlined in the 2002 Gaming Framework Agreement. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred contribution balance are as follows:

	2020	2019
Balance, beginning of year	544,965	78,015
Amount received during the year	3,301,815	3,196,390
Less: Amount recognized as revenue during the year	(2,491,538)	(2,729,440)
Balance, end of year	1,355,242	544,965



BATC Community Development Corporation Notes to the Financial Statements

For the year ended March 31, 2020

4. Related party transactions

The Organization paid administration fees to Battlefords Agency Tribal Chiefs Inc. (BATC Inc.) of \$500,000 (2019 - \$500,000) for all administration activities related to its operations. BATC Inc. is the sole member of the Organization.

Allocations expense includes \$128,500 (2019 - \$75,000) paid to Battlefords Agency Tribal Chiefs Inc. for sports and recreation and COVID-19 emergency home sanitation kits.

Transactions with related parties are in the normal course of business.

5. Contingent liabilities

In the year ended March 31, 2011, the Organization received and distributed funds relating to 2007 - 2008 first quarter Community Development of Gold Eagle Casino totaling \$947,279. The Directors of the previous Community Development Corporation filed a claim against the Directors of the Organization relating to the distribution of this funding. It was agreed at the time that if the court directs the Province to make distributions contrary to the existing agreement and allocation, the Province would withhold future payments. Recipients of this funding have acknowledged this contingency and have agreed to repay these funds to BATC Community Development Corporation if a distribution contrary to the existing agreement were to take place. There has been no subsequent activity in this regard and no provision for a possible adjustment has been included in these financial statements.

6. Economic dependence

The Organization is dependent on funding received pursuant to the 2002 Gaming Framework Agreement as distributed under 4.1 c) of the agreement.

7. Significant event

During the year, there was a global outbreak of COVID-19 (coronavirus), which resulted in the temporary closure of the Gold Eagle Casino. This is expected to negatively impact revenues of the Organization as revenues are based on net proceeds derived from the Gold Eagle Casino as mandated by Section 7 of the Framework Agreement. The Organization is expecting a decrease in contributions of 70% in the 2020-2021 fiscal year.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Organization's revenues and for how long. Future revenues and grant allocations will depend on future developments that are highly uncertain and that cannot be predicted with confidence. The uncertainties include when the Gold Eagle Casino will be allowed to reopen and once reopened how much the net proceeds of the Gold Eagle Casino are affected. The net proceeds of the Gold Eagle Casino could be impacted by, but not limited to, potential government restrictions on capacity, potential reductions in demand for gaming and overall increased operating costs due to additional precautions required to be taken.

In the short term, the Organization plans to adjust grant allocation and other expenses and utilize deferred revenue to maintain operations with funding reductions.

BATC

Community Development Corporation

2020 - 2023 Strategic Plan

Prepared by: **MNP_{LLP}**
Suite 800, 119 – 4th Avenue South
Saskatoon, SK S7K 5X2

MNP Contact: Keith Fonstad, MPAcc, CPA, CA, CAFM

Phone: (306)764-6873
Fax: (306)763-0766
Email: Keith.Fonstad@mnp.ca

Date: June 12, 2019

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Introduction

The scope of the plan

Battlefords Agency Tribal Chiefs ("BATC") was formed in 2007 to unite the Ahtahkakoop, Moosomin, Red Pheasant, Sweetgrass, and Stoney Knoll First Nations in addressing common issues and needed services that each member Nation faced. Saulteaux First Nation joined in 2009 and Mosquito Grizzly Bear's Head Lean Man First Nation joined BATC in 2014.

The BATC Community Development Corporation ("BATC CDC" or "CDC") was also formed in 2007 as an operating entity affiliated with and managed by BATC. The CDC was created to facilitate the reinvestment of 25% of the net gaming funds from the Gold Eagle Casino back into local economies within the 'catchment' area of the Casino in accordance with the terms of reference of the General Framework Agreement ("GFA"). This included the First Nations who were members of BATC, First Nations who were members of Battleford Tribal Council ("BTC") and other independent First Nations, and non-profit and government agencies operating within the local municipalities including Battlefords and North Battleford and surrounding area. Since 2007, the BATC CDC has provided over \$34,000,000 in grants to member First Nations, local charities and other non-profit organizations.

In early 2019 the Gold Horse Casino in Lloydminster opened, and a new community development corporation was created. Several First Nations not part of BATC have left the BATC CDC to join the new community development corporation. This resulted in changes to the membership group, catchment area, and expectation of a reduced budget. As a result management and the Board determined that a strategic discussion was required to review the current state of operations and to identify action items to implement the strategic decisions identified. The following plan is prepared to ensure the limited resources received are used in a prioritized and efficient manner.

The value of the strategic plan

This strategic plan was developed to achieve the following:

- **To plan the future state of BATC CDC** by building on current strengths and momentum and supporting its members in addressing the challenges currently faced in the local communities.
- **To communicate with members** and to ensure that BATC CDC's future direction aligns with member values and priorities.
- **To align the efforts of the Board and senior management** toward common goals, priorities, strategies, and initiatives.
- **To guide the day to day decision making** of BATC CDC's leadership, application review committee, and staff.
- **To empower the leadership** to more efficiently and purposefully oversee and guide the governance and operation of the organization.
- **To communicate to stakeholders** the benefits of the strategic goals, and how they can support BATC CDC in achieving its mission and vision.

Key steps in the development of the plan

The development of the 2020-2023 Strategic Plan included:

- A review of the summary of the 2018-2019 Strategic Plan.
- A review of the 2018-2019 Annual Report.
- A strategic planning session with senior management, the Board, and key BATC employees to review the 'current state' as it relates to operations, initiatives, concerns, and opportunities. Strategic action items for 2020-2023 were identified and assigned.
- Final approval of the Strategic Plan including its recommended action items.

BATC Community Development Corporation – Who Are We?

Mission

Current: *BATC CDC distributes a portion of casino proceeds to communities, in compliance with the Gaming Framework Agreement and its Core Values*

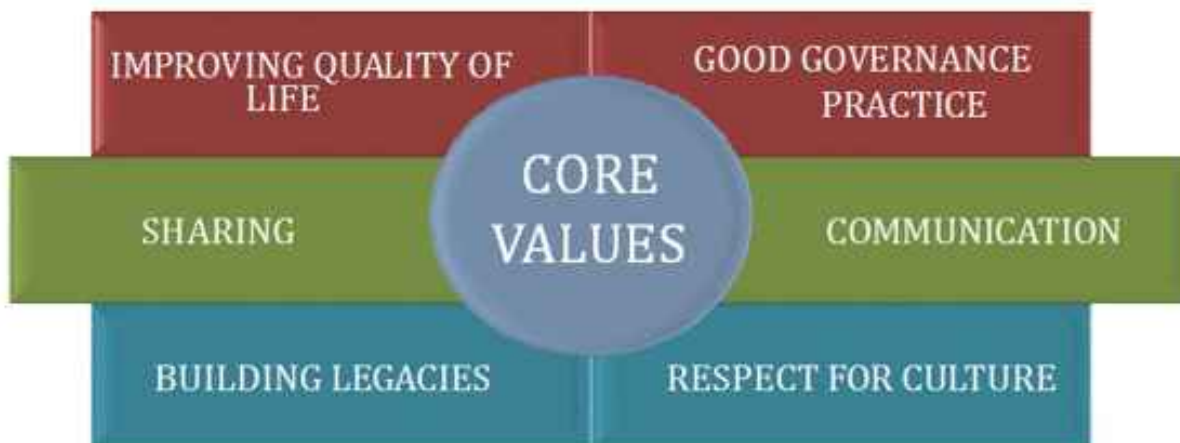
Potential: *Using sound governance and maintaining compliance with the Gaming Framework Agreement, BATC CDC will support local communities and non-profit organizations develop healthy communities through the distribution of a portion of casino proceeds.*

Vision Statement

Current: *BATC CDC will provide grants through support of catchment area projects for the development of healthy communities.*

Possible: *Through transparent and consistent application of policies, BATC CDC will provide grants within the catchment area focusing on the health and well-being of individuals, families, and communities.*

Core Values



SWOT Analysis

Strengths and Weaknesses are internal to BATC CDC and require the attention of the Board and management. Good organizations capitalize upon their strengths and minimize their weaknesses. The Board and management team must constantly evaluate how each decision will impact the strengths and weaknesses of BATC CDC.

Opportunities and Threats are external to the organization and beyond the control of BATC CDC. However, recognizing and capitalizing on opportunities or taking action to reduce exposure to threats are signs of a tuned-in, responsive leadership team.

Strengths

With a constant focus on its mission and core values, BATC CDC has consistently provided a fair, timely, and accurate distribution of the casino funds to the First Nations and non-profit or charitable organizations in its geographical area. The strategically important internal strengths of BATC are:

- **Strong staff and processes** – BATC CDC staff are experienced, dedicated, and knowledgeable. As a result, operations are well managed, with minimal compliance issues. Staff are available to assist with applications and answer questions prior to grant approval, and more importantly supportive for the reporting process after the grant has been distributed to make sure the hold-back portion of the grant can be released within guidelines. Staff continuity has provided operational consistency.
- **Focus on the objectives of the CDC** – The CDC's objectives are to fairly distribute the casino funds to assist all individuals living in the local communities. Over the last twelve years, the CDC has remained flexible within its parameters to meet the needs of its communities and has built strong relationships with both the First Nation and other communities where funds are distributed. The committee for off-reserve grant review has consistently made impactful funding decisions to help groups in great need of support.
- **Accountability** – BATC CDC supports strong accountabilities; from management to the Board, and from the CDC to the general public. Management is timely and responsive to reporting to the Board which allows the Board to have information to make decisions. The CDC prepares a high-quality annual report that outlines the projects supported and the financial impact made.

Weaknesses

BATC CDC has a very specific purpose and operations are not complex. Although the CDC has a strong operation, there are ways to make improvements for the benefit of stakeholders. The following strategically important internal challenges were identified:

- **Stakeholder Knowledge** – Because of the name and logo of the CDC, there is 'confusion' within the local communities on who specifically the CDC is. The perception is that the CDC is part of the Casino or a department of Battleford Agency Tribal Chiefs Inc. The CDC has also typically taken a strategic direction of not seeking significant recognition from its grant contributions. As a result, many stakeholders in the urban centres do not realize the significant impact the CDC has in the community. The CDC has not yet fully embraced social media to help tell its story or communicate key information. The CDC could do a better job of 'telling its story', including more visible use of the 'media cheque' and leveraging local media opportunities.

Opportunities

The following strategically important external opportunities were identified during the strategic planning process:

- **Fewer catchment area communities** – With a smaller catchment area and fewer First Nation communities to support, more time can be spent supporting the communities and improving on communication strategies. As the geographic area for the catchment is smaller, it may be easier to identify 'regional projects' to support.
- **Focus on youth** – First Nation youth demographic is the fastest growing segment. The opportunity for the CDC to prioritize applicants that focus on supporting youth will provide an opportunity to have a lasting and significant impact to the local communities.

Threats

BATC CDC is faced with a changing environment and political landscape. The following strategically important external threats were identified:

- **Changes in the provincial CDC regime** – There continues to be discussions provincially at the Federation of Sovereign Nations level to make significant changes to the structure and operations of the community development corporation model. Potential changes could have a significant affect on funding levels, or potentially even result in the BATC CDC ceasing to exist.
- **New competition for the Casino** – As the BATC CDC funds are directly attributable to the profits of the Gold Eagle Casino, any competition for those gaming/entertainment dollars resulting in less revenue for the Casino could impact the funding available to the BATC CDC for distribution.

BATC Community Development Corporation – Where do we go from here?

Core Value Review and Action Items

Improving Quality of Life – This core value encompasses everything the CDC does and will continue to be a focus of the applicant review committee and the Board when determining funding allocations.

Good Governance Practice – To strengthen the governance by the Board and to manage risks, the following action items were identified (*initials of individual responsible*):

- ✓ Evaluations – formalize the process for stakeholders to provide feedback to the CDC on its operations and services (VW)
- ✓ Evaluations – Board self-review to evaluate effectiveness and areas for improvement (NS)
- ✓ Evaluations – Board to evaluate Management Services annually prior to budget approval (VW)
- ✓ Advocate for beneficial CDC regime – continue to advocate at the FSIN and SIGA meetings to ensure appropriate funding and timely information is available for BATC CDC (NS and all of the Chiefs)
- ✓ Reporting – Continue to work closely with FNMR Ministry to ensure compliance with the GFA and there are no interruptions with funding (VW)

Respect for Culture – This core value encompasses everything the CDC does and will continue to be a focus of the applicant review committee and the Board when determining funding allocations.

Communication & Sharing – To improve stakeholder communication and knowledge of the CDC, the following action items were identified (*initials of individual responsible*):

- ✓ Review funding promotion requirements – For successful grant applicants, provide more clarity on the promotion of the CDC funds received to generate more awareness. The promotion requirements should be analysed with potential changes presented to the Board for approval. The analysis should consider expanded options, enforcement strategies, use of thresholds, checklists provided to recipients, and clarity of requirements. (VW)
- ✓ Revisit logo – To consider if the current logo meets the objectives of the CDC or if its too closely tied to the Casino. A potential name change was considered but rejected during the session. (VW)
- ✓ Create and implement a social media strategy – Facebook is likely the social media platform of choice. A strategy for Facebook should be implemented that ensures content is updated consistently and timely, with the potential for a budget for boosting ads and posts. Other platforms should be evaluated for applicability and the ability to integrate posts between them. Youth tend to be more involved with Instagram and Snapchat. Therefore, is it feasible to manage multiple accounts across three or four platforms? Can they be integrated such that posts from one platform are easily created on the other platforms? (AC)
- ✓ Effective use of merchandise – Create a strategy for merchandise give-aways, by evaluating what is best to provide and what value-for-dollar is acceptable for items. (VW).

Building Legacies – To identify opportunities related to significant contributions, the following action items were identified (*initials of individual responsible*):

- ✓ Consideration of a 'Legacy Project' – Legacy projects typically have a larger cost, such as the previous support of the new recreation facility in North Battleford. In order to maximize the BATC CDC's contribution and the related recognition/promotion, a 'legacy fund' should be considered. Recognizing that any legacy fund allocations would reduce allocations to each individual member, as well as the other 'off-the-top' items such as operations, sports and recreation, Summer/Winter Games hosting support, and 'emergency fund' amounts already being funded. Prior to any proposed legacy fund being funded from allocations, a guideline on the type of project it can be used for, scope of fund amounts, etc. need to be proposed and approved. (NS)
- ✓ Focus on leveraging funds – Continue to focus on providing funding to projects that leverage other funding dollars from third parties such as governments or service clubs. (VW)

Strategy Option Survey

Based on the discussions during the session, four questions were asked of the group to vote on strategic directions.

- 1) *More criteria or structure to the application process and the allocation of funds to direct funds to strategically important projects as identified by CDC.* Voting options were A) more criteria; B) same as now; C) less criteria - Results 5 A); 4 B); 0 C)

Conclusion – Group discussion on the results indicated that the current process for allocating funds and application is appropriate, with the strategic priorities and support by CDC staff appreciated. No significant changes expected to the funding allocation or application selection process.

- 2) *Using a Management Agreement with BATC or having all Direct Costs reported by the CDC and governed by the Board.* Voting options were A) keep as is; B) move to direct costs - Results 6 A); 3 B)

Conclusion – Group discussion on the results indicated that the current operational structure of support from the BATC executive team and having CDC operations and staff part of BATC is preferred. An annual review of the services agreement performance and ongoing costs should be completed by the Board.

- 3) *Consideration of a regional project as a priority, with a potential 'legacy fund' created.* Voting options were A) create a legacy fund; B) leave funds at community level - Results 6 A); 3 B)

Conclusion – Group discussion on the results indicated that support for a regional legacy project existed, however more information on what it would look like is required before an allocation decision would be made.

- 4) *Consideration of a name and logo change to create more clarity within the communities of the identity of BATC CDC.* Voting options were A) keep as is; B) consider change - Results 5 A); 4 B)

Conclusion – Group discussion on the results indicated that the preference was to keep the current name to leverage all of the good work completed in the past as well as keep the connection to BATC, however to revisit the logo to ensure it is meeting the needs of the organization or if something either completely unique or more in-line with the BATC logo would be more appropriate.

Budget Allocation Strategy Options

To clarify to all Board members and other stakeholder present, the following was provided as guidance on the current allocation process:

SIGA calculates profits by casino and allocates head office overhead. This reported amount is provided to FNMR Ministry who then flows 25% of that amount to each relevant CDC. BATC CDC receives the funds from FNMR Ministry and allocates the funds in the following manner (listed in priority with 2018/19 funds identified after):

- Management agreement funds to BATC (500k)
- Emergency Reserve Fund allocation (new in 2020 for 150k – previous funds only from interest earned on cash in the bank)
- Sports and Recreation Youth funding (75K)
- Secondary communities, being those within 100km around Battleford area (30k)
- Summer or Winter Games hosting support (none in p/y, but 125k when used)
- Remaining funds are allocated 75% to First Nation communities and 25% to urban non-profit or charitable organizations in the Battlefords area.

Clarity was also provided on the urban non-profit or charitable organizations and secondary community funds selection process:

- ❖ Total funds distributed approximate 600,000, or 19% of the total funds received.
- ❖ There are many more applications received than are funded (lots of 'no' responses to applications)

- ❖ Youth, training, and employment are priorities with some increased focus on economic development
- ❖ Significant groups supported annually include the Boys and Girls Club and the Lighthouse
- ❖ In the June application meeting, 13 applications were approved with 10 directly supporting Indigenous youth in the Battlefords area.

Clarity was also provided on how the 500k Management Services agreement funds are spent. Approximately 40% is used for 'advertising and promotion' which includes everything from advertising in print and radio media, to supporting local events such as golf tournaments, powwows, sports days, fishing derbies, etc. The rest is used to cover overhead expenses such as salaries, office space, and operations. Very little is provided to BATC operations unless it is used to support youth sports and recreation activities.

After a robust discussion by the Board on the funding allocation, it was determined that moving forward the process will remain the same however the split between the First Nations and the urban non-profit or charitable organizations will be 80% / 20%. The additional 5% allocated to the First Nations will have a focused priority for economic development projects.

Review and Next Steps

To ensure the Strategic Plan performs as designed, BATC CDC will hold regularly scheduled formal reviews of the Strategic Plan and its implementation.

- **Semi-annual implementation status update** will be provided during Board meetings; and,
- **The annual report** will highlight impacted areas from the strategic action items.

The value of this strategic plan will also be maximized by engaging in the following activities:

- **An annual review and updating of the plan and resources that support the plan** - new priorities will emerge; lessons will be learned; progress will be made. As the world around BATC CDC changes, the leadership and management will need to adapt and evolve.
- **Communication of the plan to all stakeholders** - so that all can align to achieving the strategic goals, and so momentum and enthusiasm can be generated to support the plan.
- **Effective management of resources**- using all resources available in an efficient and coordinated way, focused on the desired results, will require management skills in the areas of planning and budgeting, reporting, empowering others, and holding others accountable.

BATC

Community Development Corporation

