



**"committed to the Nations we serve
and the communities around us."**



2020/2021 Annual Report

Battlefords Agency Tribal Chiefs Inc.

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Membership

Ahtahkakoop Cree Nation



Moosomin First Nation



Mosquito Grizzly Bear's Head Lean Man First Nation



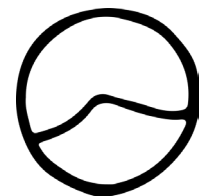
Red Pheasant Cree Nation



Saulteaux First Nation



Stony Knoll Band



Sweetgrass First Nation



Vision Statements

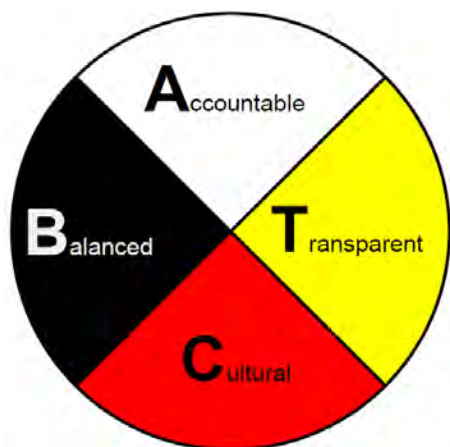
A leading First Nation organization assisting, enhancing, and promoting success for its membership based on the spirit and intent of the Treaties.

Through strategic hiring, staff development, and partnerships, to be the expert resource for member Nations for all areas of their operations, while supporting urban services in the Battlefords region.

“Integrated in our communities’ success”

Mission

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



**B-BALANCED
A-ACCOUNTABLE
T-TRANSPARENT
C-CULTURAL**

Message from our CEO



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. To watch the growth of our nations and tribal council over the last 14 years, has been a privilege. All 7 of our First Nations are in great positions for economic growth, governance and operations.

Main Priorities:

- 1. For BATC to continue to have a strong positive financial position, year after year.**
- 2. Obtain a low risk General Assessment rating.**
- 3. Increase Revenue by 2 million dollars.**
- 4. Establish good governance by supporting all BATC Boards.**
- 6. Oversee the operations at BATC Investments**
- 7. Increase employment & education ratios for BATC members.**
- 8. Measure effective services and communication to the members.**

As a team, we have achieved all these goals this past year. I look forward to continuing to work with our BATC Nations, the Executive Council, our Elders, and all of the BATC boards for each department.

It is with great respect and encouragement, that I continue to advocate for our membership municipally, provincially and federally. All of the BATC First Nations are currently in the position to sign New Fiscal Relation Agreements, enabling them to access additional funding and more supports from Indigenous Services Canada.



Kathy Kissick – Chief Financial Officer

BATC experienced a very successful fiscal 2020/21, again, posting an accumulated financial surplus on the year-end audited financial statements. Each department has worked hard towards this goal and has shown dedication and commitment to the business and financial plan.

Our strong financial team at BATC continues to work as a team with Nations and management, demonstrating a strong vision for financial compliance, accountability, and transparent reporting to our leaders and membership, at all times.



Alexis Christensen – Director of Operations

It's really no secret, that I am passionate and consistently motivated to work for our Nations, members and staff. I am deeply proud of BATC, the committed staff, the never ending goal setting, work ethics and adjustments we make quickly. It is a pleasure to serve our people and the community around us.

In the last 3 years, the growth has been paramount, more funding, more staff, more programs and more companies. I look forward to continuing to get down to work in 2021/2022.



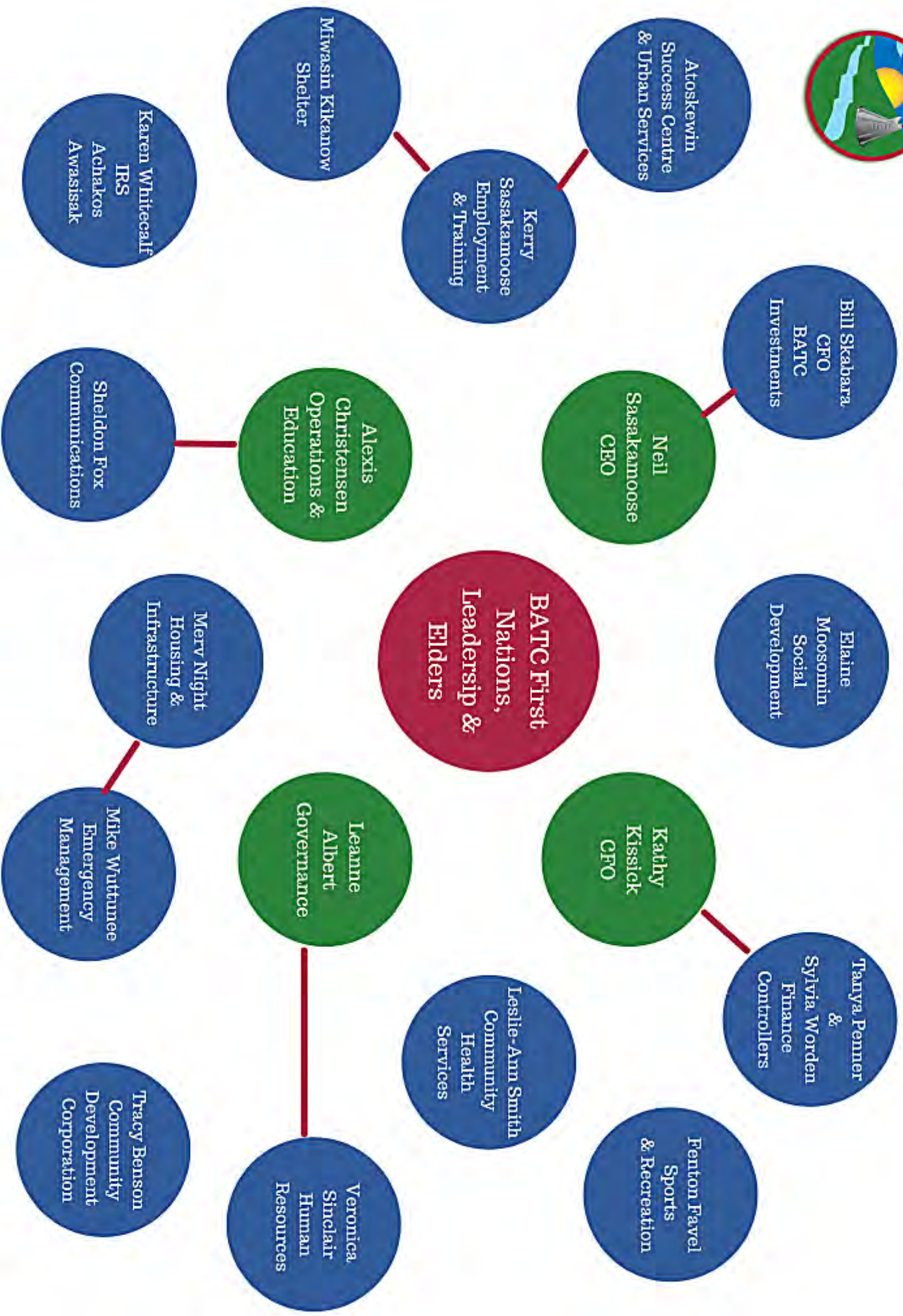
Leanne Albert – Director of Governance

This past year, I moved from the Manager of Human Resources to the Director of Governance. I am very committed to ensuring all policies and procedures are updated and followed. This ensures a strong governance structure and accountability for all.

It is my pleasure to work with our Chiefs, Nations and staff at BATC.



Organizational Chart



Strategic Goals 2019 - 2022

The BATC management determined the following significant areas of priority for BATC.

- 1. Communication – increase communication between departments; formalize external communication policies and processes (considering both member Nations and strategic partners); use of social media, website, newsletter, annual reports, etc.; etc.**
- 2. Information Technology – Reduce reliance on external service providers for managed services; ensure protection of data and physical assets (restricted access to area where computer located, policy of screen lock-out enforced, control tags to monitor listing of assets owned).**
- 3. Housing Services – Expand current services to reduce reliance on external service providers; support member Nations with housing and tenancy policy enforcement, training provided for basic maintenance and repairs, and housing development plans; housing data management system.**
- 4. Recruitment of Staff – find trained, well-qualified people to fill key roles; succession planning for key roles including mentoring and training; administration support for all departments; review term projects to create more job security for employees in those areas.**
- 5. New Program Offerings – Development and implementation of new program services to member Nations which may include justice/policing, IT managed services, financial management, urban Elder care and housing authority, policy development support, etc.; identification process for new or upcoming changes affecting Nations (general advisory service)**
- 6. Governance – Reviewing current structures/policies/terms of reference to ensure effectiveness and consistency, supporting increased communication and continuity of leadership; revising organization chart to include expected areas of future growth;**
- 7. Strategic Partnerships – evaluate current partnerships to assess alignment with strategic plan and effectiveness; identify missing key partnerships and create plan to initiate discussions and agreements; identify plan for dealing with City issues; facilitate aggregation of partners services to be more effective in deliver to member Nations; etc.**
- 8. Infrastructure – Review on-reserve office locations for staff safety/morale and options; support member Nations development of urban reserve locations; planning for central office and training centre on urban reserve; capital asset plan to support expected growth; identify opportunity for increased cultural support facilities in urban locations.**

DRAFT Strategic Plan 2022 - 2025

Key Steps in the Development of the Plan

The development of the 2022-2025 Strategic Plan included:

A review of the summary of the 2020-2023 Strategic Plan.

A review of the 2018-2019 Business Plan and related Fundamentals Management MAP.

A two day strategic planning session with senior management to review the ‘current state’ as it relates to operations, initiatives, concerns, and opportunities for each program. Strategic goals for 2022-2025 were established and strategies and performance measures related to implementation were identified.

As a recent and effective strategic plan, the 2020-2023 Strategic Plan document has been used as the basis for this report, with the information from the recent strategic planning session being used to update the various sections.

Final approval of the Strategic Plan including its implementation plan, key indicators, and proposed timelines by senior management.

BATC – Where We Are Today

Mission

BATC creates opportunities for our members as expert resources while following our culture and values.

Vision Statements

Helping member Nations succeed in all areas of operations and supporting urban services in the

Battlefords region while following the spirit and intent of the Treaties.

“A partner in building our communities’ success”

2022 - 2025 Strategic Priorities

The three priority strategic goals are:

1. **Communication** – Improving internal and external communication.
2. **Governance and Risk Management** – Review current structures, policies, terms of references, and procedures used for decision making, accountability, transparency, and risk management to ensure effectiveness and consistency of the operations of BATC.
3. **Human Resource Development** – Develop the support service of human resources in all areas for all operational aspects of BATC.

Strategies and Objectives:



Communication

- To improve the amount and quality of information shared between departments, leadership, member Nations, and other stakeholders.
- Support change management and program delivery.



Governance and Risk Management

- To review and improve the consistent application of policies and other governance supports.
- To ensure all employees, participants, and assets are properly protected to maximize support of member Nation's and other stakeholders



Human Resource Development

- To focus on recruitment and retention of key staff, while planning for succession.
- Ensure adequate and appropriate training and professional development
- Maintain values and culture

Alexis Christensen- Communications Report Welcome to Sheldon Fox, Communications Manager

Initiatives:

Management of BATC and Member Nations internal and external communications including:

- Annual Reports
- Websites
- Social Media
- Speech Writing
- Public Relations
- Press Releases
- Media
- Events
- Photography
- Video
- Graphic Design (in house and professional)
- Logos
- Brochures
- Advertising
- Calendar of events
- BATC Membership Contact
- Templates
- Board Meetings
- Coordination
- Branding
- Attendance at External Events
- Printing
- Signage
- Staff Communication Training
- Leadership
- Technology



BATC Communications

2020- 2021



BATC Employment & Training

Kerry Sasakamoose- Director of Employment & Training



Chair's message

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 2020-2021 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

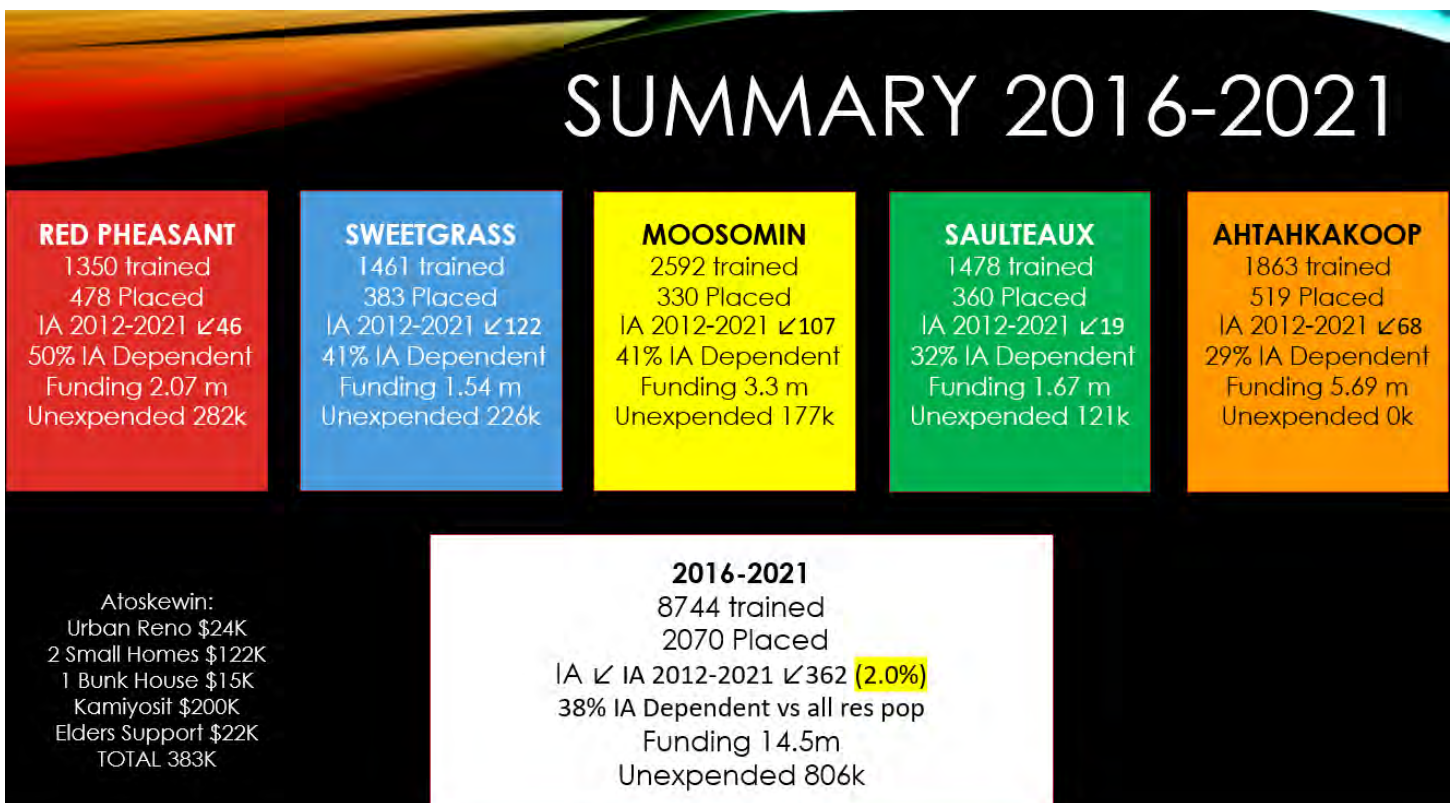
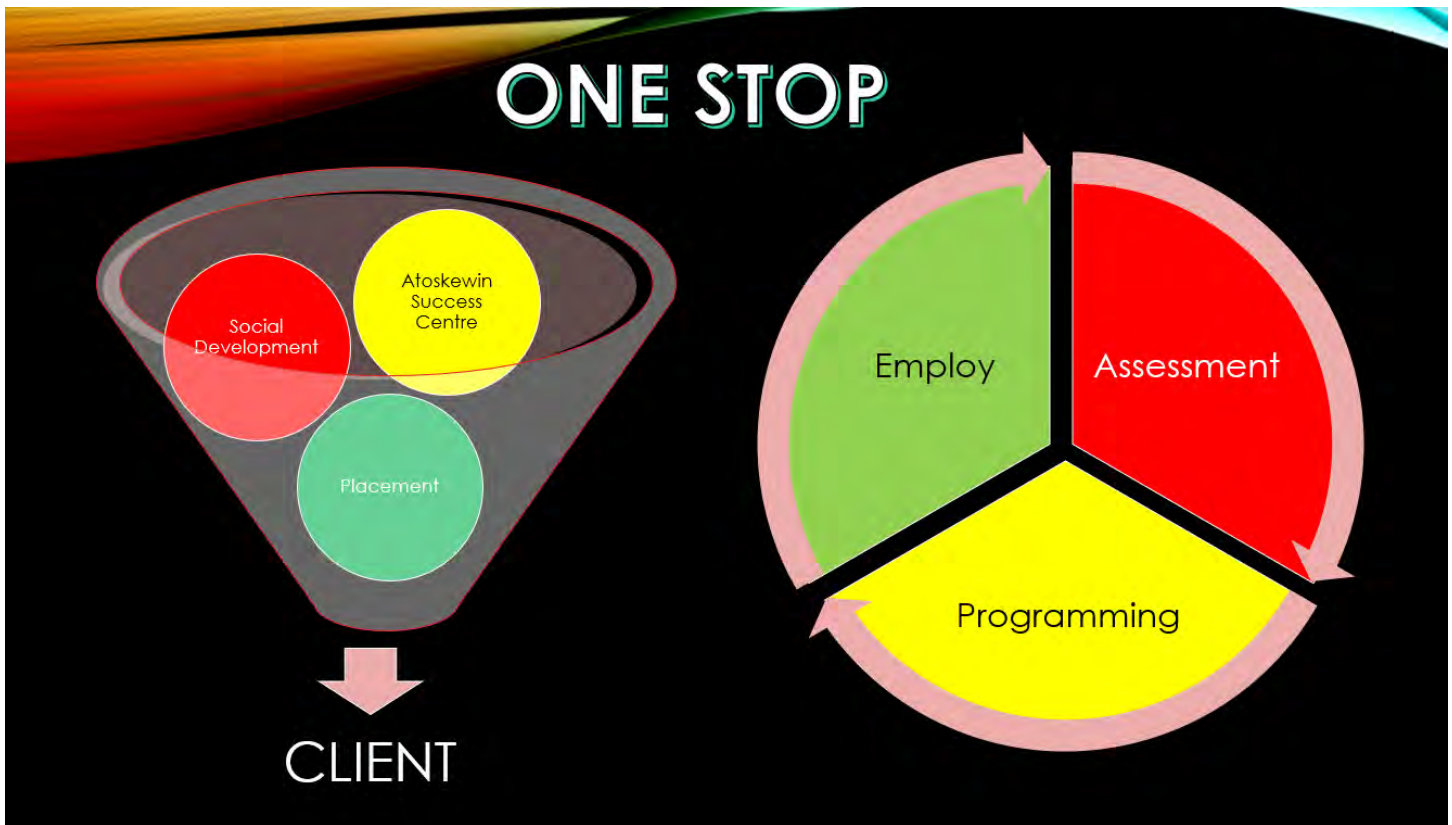
Board of Directors

Deborah Stone Mosquito Grizzly Bear Head Lean Man
Councillor Lux Benson- Red Pheasant First Nation
Councillor Trina Albert- Sweetgrass First Nation
Councillor Fabian Swiftwolfe- Moosomin First Nation
Councillor Dolphus Moccasin- Saulteaux First Nation
Councillor Carmen Little Ahtakakoop
Neil Sasakamoose- Executive Director
Kathy Kissick- Chief Financial Officer
Ali Tatar- Director of Governance



BATC Employment & Training

Kerry Sasakamoose- Director of Employment & Training



BATC Health

Leslie Ann Smith - Director of Community Health Services

In June 2020, BATC developed a Health governance board with the intent to develop a First Nations health framework to support First Nations health needs, desires and direction to assume greater control over health services through community-based health services planning, implementation, delivery and evaluation, while recognizing that second and third level health support is essential to quality health services capacity and growth, and that fourth level health services in the areas of primary care and treatment are key to impacting health outcomes.



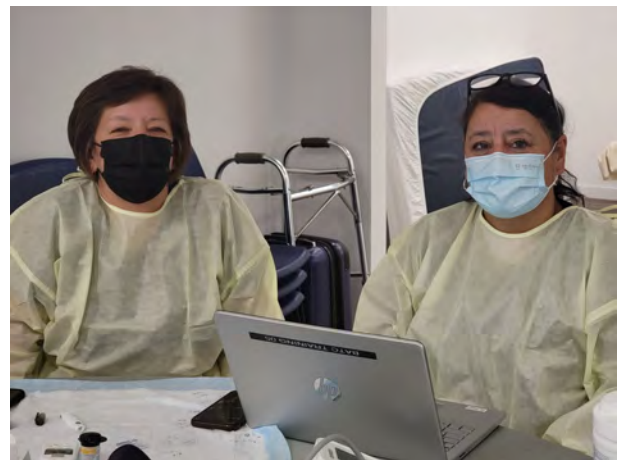
BATC Health

BATC and its First Nation member communities developed the following health services framework (the BATC framework), putting a First Nation lens on the delivery of health services to their communities. The bolded areas are priority-based areas of focus for health service support to improve health outcomes.

As the diagram illustrates, a new model of First Nations health in the BATC area:

- is built 'by First Nations – for First Nations'
- is grounded in the Treaty Right to Health
- provides for a contemporary 'Medicine Chest' that enables Traditional and Western practices in a holistic approach to client-centered care
- supports community-based health services in both capacity and growth
- builds on innovation and lessons learned through a global pandemic
- enables First Nations control of primary care services, including hospitals, long term care facilities, treatment centres and special needs care
- reinstates professional and paraprofessional health training and career programs locally to support First Nations working with First Nations
- includes the infrastructures required to support health service delivery within each First Nations community and through a collaborative model of 2nd and 3rd level capacity and growth supports
- allows for transition from a 5 year model and plan to full First Nations control of health.

The model includes a redefined breakdown of 2nd and 3rd level services, together with innovations in 4th level services.



BATC Housing, Infrastructure & Emergency Management

Merv Night - Director of BATC Housing & Infrastructure
Mike Wuttunee- Emergency Manager

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

Our Emergency Management Department was developed in 2020, to assist with emergencies, education, training, mapping and support for our communities.

BOARD OF DIRECTORS

Councilor Kyle Stone- Mosquito Grizzly Bears Head Lean Man
Councilor Dana Falcon- Red Pheasant Cree Nation
Councilor Omer White- Sweetgrass First Nation
Councilor Adam Houle- Saulteaux First Nation
Councilor Preston Weenie- Moosomin First Nation
Councilor Ben Ahenakew- Ahtahkakoop Cree Nation

BAMIS Proposed Activity Report & Plan (BAND ASSETS MANAGEMENT INVENTORY SYSTEM)

CAPITAL FACILITIES MAINTENANCE MANAGEMENT

·Advisory Services (Technical)

Battleford Agency Tribal council (BATC) Housing and Infrastructure Department provides advisory services with partnering BATC nations (Bands)

BATC aids concerning capital facilities operations and maintenance also planning and designs

BATC Housing, Infrastructure & Emergency Management

·MAINTENANCE MANAGEMENT PLANS (MMP)

BATC will supply MMPs for each community and will maintain these on a continuously basis. In conjunction with BATC orients the key nations (Band) maintenance personal and their supervisors concerning any revised/updated MMP systems.

The MMP will feature record keeping for documentation of issues such as repairs and routine maintenance performed by the building maintenance managers/or systems operator/s

The MMP provides to cover all ISC (Indigenous Service Canada) funded major capital facilities (Community buildings and infrastructure) located on (BATC) first nation communities.

BUILDING MAINTENANCE TRAINING

·Coordination of Training

BATC will facilitate through liaison/coordination services for training of water and wastewater Band-employment operated personnel involved with the Sask water Circuit rider program (BATC to bring Back this program)

·EMAP training (Emergency Management Assistance Program)

- o liaison EMAP activities for surrounding communities**
- o Each affiliated community to received or received support funds to address EMP**
- o Additional funding pending for each community's**
- o Continued consultation to exist.**
- o Continued support for each community**
- o Training planned and ongoing**
- o First responder training will be ongoing and support**
- o First safety training will be ongoing and supported**
- o First responder kits have and will be disturbed to each community**
- o Network support development**
- o OH&S committee development**

·ESST (Emergency Social Services Training)

- o First aid**
 - o First responders command center**
 - o Disaster risk program**
 - o Red cross affiliation support**
- BRCC (Battlefords Regional Community Coalition)**



BATC Housing, Infrastructure & Emergency Management

- o Mutual aid agreement with Battlefords and surrounding communities
- o Foster adequate emergency preparedness baseline.
- o Information package to forwarded to each community reps

DATA BASE SYSTEMS DEVELOPMENT

CMDB AND CAIS

- BATC will update its CMDB (Capital Management data base) and CAIS (Capital Assets inventory System)
- Support annual CAIS reporting and or data updates covering all 6 BATC member bands.

HOUSING DATA BASE

- BATC will maintain an accurate housing database which will be updated at least once every year for each of the 6 member first nations which provides:
 - o Listing every housing unit as well as community buildings
 - o Housing tenant data, corresponding unique identifier number and legal land description/GPS
 - o Type of wastewater and water systems for each housing unit or community building
 - o All units to be GPS tagged
 - o GIS (Global information system) mapping support and information.
 - o Housing map
 - o Underground assets mapping (Gas lines, Power, Water, telephone)
 - o Data base/GIS (Geographical information systems) training support for communities.



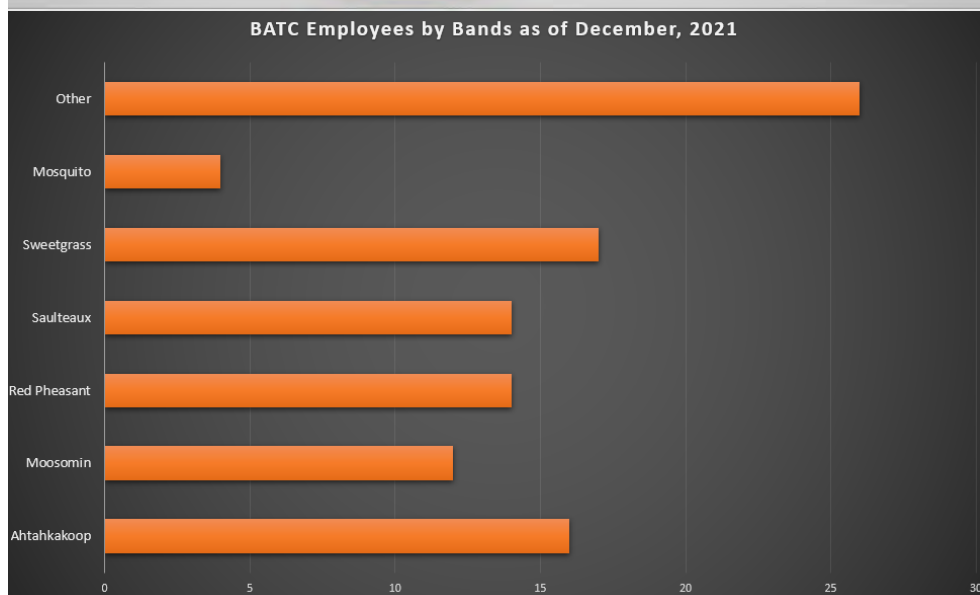
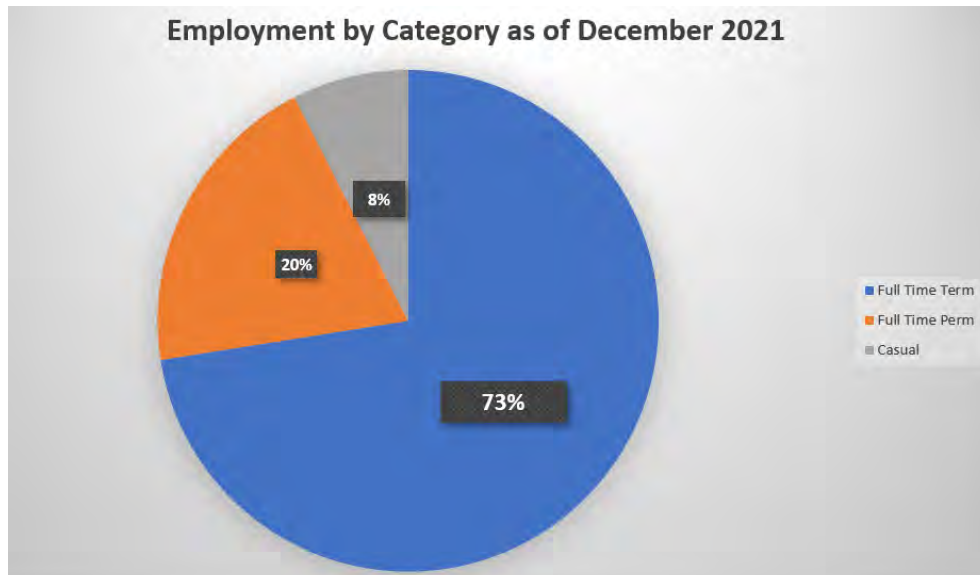
BATC Human Resources

Veronica Sinclair Human Resource Manager

Zach Gladue- Human Resource Assistant

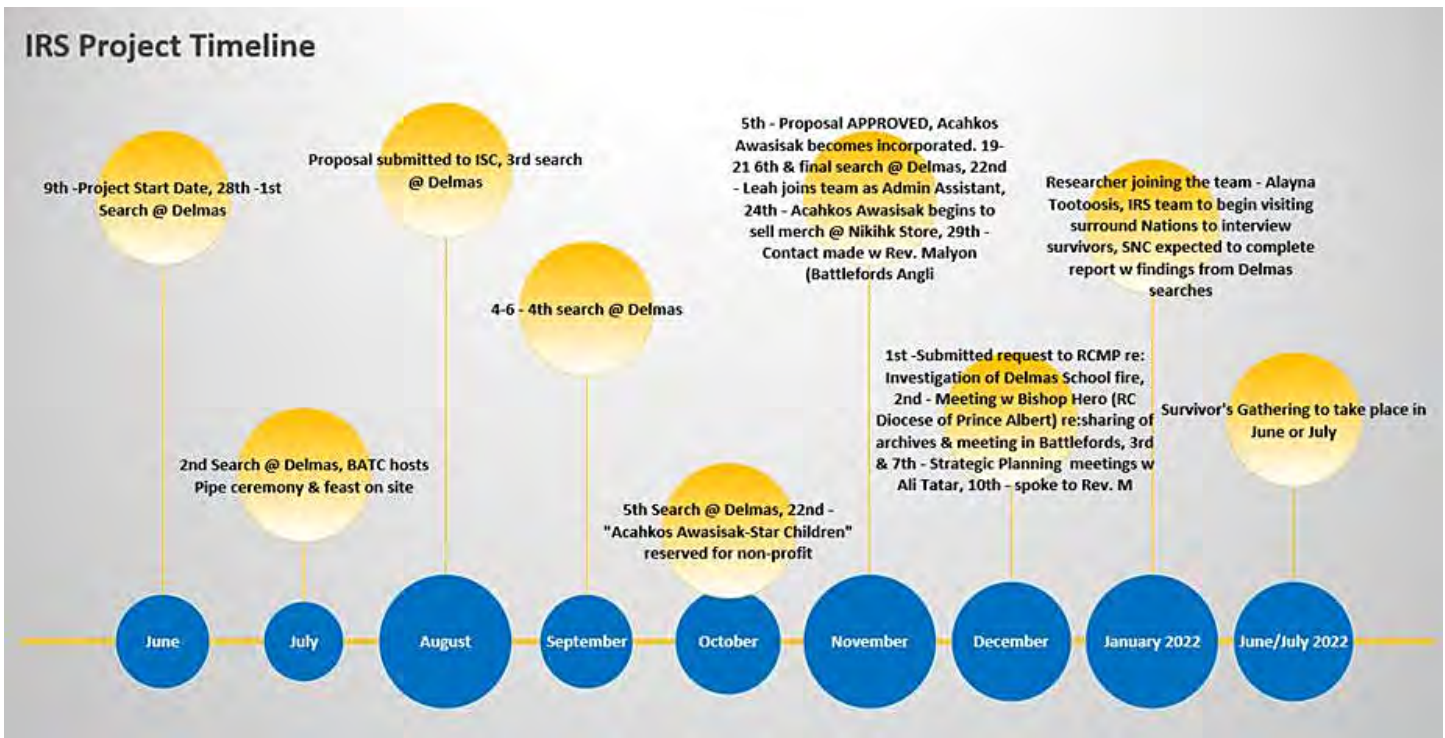
Initiatives:

- **All BATC Hiring**
- **Orientation checklist created and supported by performance forms**
- **Compliance review and support for monitoring related to HR policy**
- **Job Description/Salary grid**
- **Set-up and implement OH&S committee**
- **Director's Evaluations**
- **Workforce Development**
- **Soft Skills training provided to management to improve proficiency at time management, effective communication and meeting management**



IRS Achokos Awasisak

Karen Whitecalf- Project Manager



- ▶ The focus will be on healing and reclaiming our lost culture and language, while incorporating the memory of the children that did not make it home
- ▶ Acâhkos Awâsisak will be doing fundraising to assist the First Nations in the revitalization of our culture.
- ▶ We have already begun to sell merchandise with our logo on it at the Nikihk store in Saskatoon. They will also be sold online. Proceeds will go to the foundation.



BATC Sports & Recreation

2022 Tony Cote Summer Games

- Dates July 24 - 29, 2022
- Saskatoon venues with Whitecap Dakota Nations venues as well.
- Games hosted by the James Smith Cree.
- Age groups U13, U15 & U17
- Athletics, Archery, Beach Volleyball, Golf, Softball, Soccer
- No demo sport these games

North American Indigenous Games – Team Saskatchewan

- I.D camps will begin in the spring of 2022 for all sports.
- Halifax, NS. July 15-23, 2023.
- The final team roster will be due fall of 2022.
- Poster will be circulated with dates for tryouts camps
- Development camps are not mandatory and free to participants that want to develop their skills in specific sport. (this is not an ID camp or tryout camp)
- Coaching staff applications will be released January 2022



National Aboriginal Hockey Championships – Team Saskatchewan

- Membertou, NS. May 7-14, 2022
- Team Saskatchewan coaching application January 2022 for all positions
- Tryout Camps January – February 2022 with Final invitational Camp end of February and final team rosters announced March 2022

FSIN Adult/Youth Championships

- FSIN Championships will start in 2022 – Winter Sport Championships applications were due November 30, 2021.
- Youth Hockey FSIN Championships will be in Regina April 7-10, 2022 Cooperators Centre
- Adult Hockey was awarded to Sweetgrass back in 2020 and will be given the opportunity to fulfill their hosting duties
- Adult Volleyball Championships were awarded to Thunderchild in 2020 and will have the opportunity to fulfill their hosting duties for 2022.
- FSIN Adult/Youth Summer Championships application will be release February 2022 and award March 2022

BOARD OF DIRECTORS

Kathy Kissick- Chairman, Laurie Moosomin- MGBHLM, Debbie Stone- MGBHLM

Trina Albert- Sweetgrass Preston Weenie-Moosomin, Willie Blind- Moosomin

Dolphus Moccasin- Saulteaux , Stan Sasakamoose- Ahtahkakoop, Shawn Wuttunee- Red Pheasant, Neil Sasakamoose- Exeuctive Director & Ali Tatar- Director of Governance

BATC Social Development

Elaine Moosomin -Director of Social Development

The BATC Social Development Program has undergone a major administrative transformation that includes the hiring of a new Director and additional compliance staffing. Elaine has been overseeing the final year of the BATC Aggregate Social Development Agreement. Based on this change in direction, the social development department has been ensuring all files are compliant from the 2018/2019 year. Elaine has developed a transition plan for those Nations who are going to run their own social development programs. For those that have decided to stay with BATC, a comprehensive plan is being developed to address the future for each Nation.

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

BOARD OF DIRECTORS

Chief Larry Ahenakew- Ahtahkakoop
Chair Councilor Ralph Fox- Sweetgrass
Councilor Bernice Moosomin- Moosomin
Councilor Bryce Isbister- Ahtahkakoop
Councilor Leo Moccasin- Saulteaux
Neil Sasakamoose- Executive Director
Alison Tatar- Director of Governance
Kathy Kissick- Chief Financial Officer



2020-21

- ◆ Many staff continued to work from home
- ◆ Covid received from ISC
 - ◆ \$1,609,524
 - ◆ \$1,524,812

1351 Covid kits

Covid payments

1238 pmts of 3 x \$300
1315 pmts of 2 x \$450

- ◆ Covid hindered compliance with regards to signatures required on B & D's & Housing tenancy forms.

SOCIAL DEVELOPMENT

Income Assistance Basic Needs
Income Assistance Special Needs
Assisted Living Home Care
Assisted Living Institutional Care
FNARF
Service Delivery/Core

SAET & PES are Social Development programs but were transferred to Employment & Training around 2015-16

2019-20 Year at a Glance

- ◇ Special Needs Surplus includes first Covid Payment of \$329,842
- ◇ Special need balance of surplus expended following year 2020-21 \$149,400
- ◇ Basic need surplus transfer to
 - ◇ Service Delivery of \$499,245
 - ◇ Employment & Training Projects of \$466,720
- ◇ Assisted Living Institutional Care Surplus was paid to ISC in 2020-21 \$25,284
- ◇ FNARF – paid out 2018-19 funding and portion paid toward the Atoskewin Career Fair

BATC Community Development Corporation

Tracy Benson— Acting General Manager of the CDC

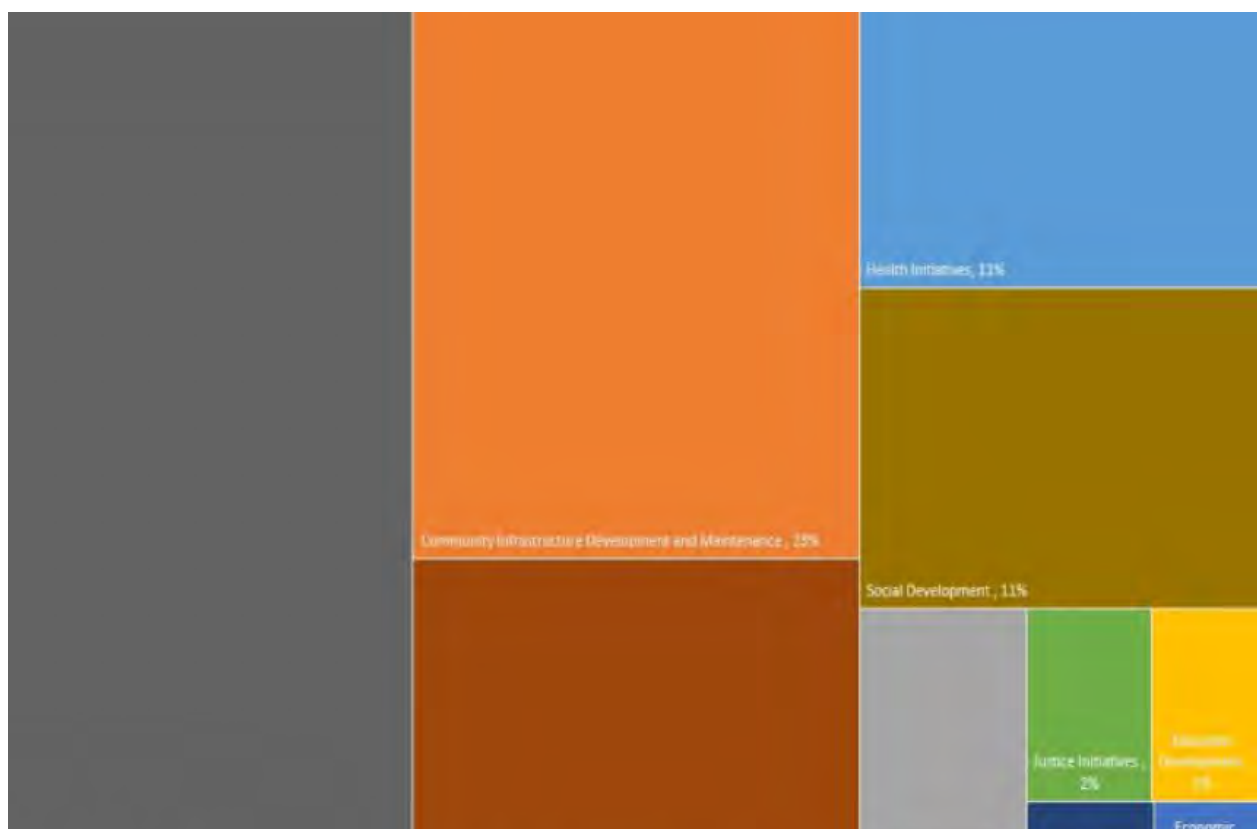


VISION

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- Executive Director
Chair Chief Kenny Moccasin- Saulteaux
Chief Larry Ahenenakew- Ahtahkakoop
Trina Albert - Sweetgrass
Mayor Ryan Bater- North Battleford
Senator Fred Sasakamoose- Sweetgrass
Chief Sylvia Weenie- Stony Knoll

Chief Tanya Auguilar Antiman-MGBHLM
Mayor Ames Leslie- Battleford
Councillor Preston Weenie- Moosomin
Chief Clint Wuttunee- Red Pheasant

BATC Community Development Corporation

BATC Community Development Corporation met the goals and objectives within the timelines set forth in the 2020-2021 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 work under good governance practices 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 support financially. 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. BATC Community Development Corporation 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.

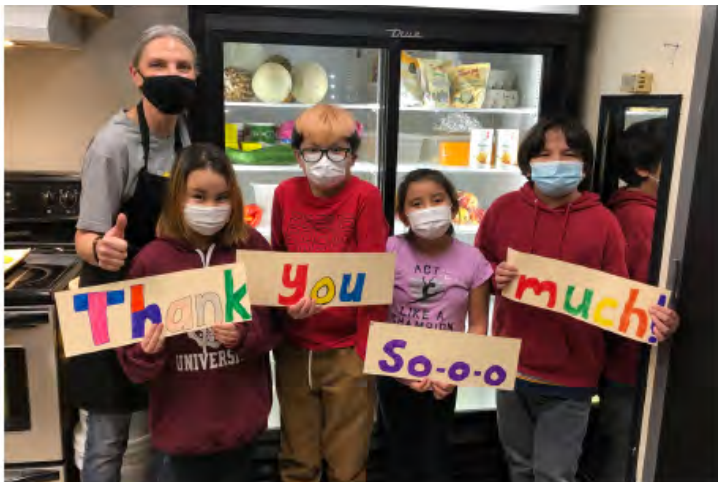


BATC Community Development Corporation

Mosquito Grizzly Bear's Head Lean Man First Nation		
Budget Presentation Costs	9,218.00	
Graduation/Indigenous Day/Father's Day 2020	42,035.05	
Honoring Late Art Moosomin & Solomon Stone Hand Drumming Contest	30,000.00	
Mosquito Grizzly Bear's Head Lean Man First Nation Total		81,253.05
Red Pheasant Cree Nation		
Graveyard Clean Up	5,000.00	
Gravel Hauling	30,000.00	
Septic Tank	38,000.00	
Red Pheasant Cree Nation Total		73,000.00
Saulteaux First Nation		
Arena Operations 2021	65,000.00	
Saulteaux First Nation Total		65,000.00
Stoney Knoll First Nation		
Band Operations	20,000.00	
Stoney Knoll First Nation Total		20,000.00
Thunderchild First Nation		
Thunderchild Governance	250,000.00	
Thunderchild Road Maintenance	149,000.00	
Thunderchild First Nation Total		399,000.00
The Battlefords		
Battlefords Union Hospital Foundation		
Laboratory Equipment	50,000.00	
Boys and Girls Club of the Battlefords		
Operational Costs	30,000.00	
Catholic Family Services		
Family Support Services	25,000.00	
Empty Stocking Fund		
Empty Stocking Fund Christmas Hampers	15,000.00	
Western Development Museum		
Light up The Village	5,000.00	

BATC Community Development Corporation

Battlefords Regional Community Coalition	
Battlefords Regional Community Coalition	25,000.00
The Reading Place, Child and Youth Development by Reading Inc.	
Teepee Room Construction	3,000.00
City of North Battleford Parks and Recreation	
Activity/Leisure Guide	9,206.19
Prairie North Passenger Trail Inc	
Battlefords Lloydminster Via Rail Project	7,800.00
The Reading Place, Child and Youth Development by Reading Inc.	
TRP Book Project	7,121.00
Town of Battleford	
Battlefords Senior Playground	57,000.00
The Battlefords Total	261,505.04
Secondary Area	
Cut Knife Community School	
Gymnasium/Athletics Revitalization	6,500.00
Secondary Area Total	6,500.00
COVID-19 Emergency Funding Program	
Battlefords Agency Tribal Chiefs	
COVID-19 Urban Packages	46,500.00
COVID-19 Emergency Funding Program Total	46,500.00
Grant Recipients Total for 2020-2021	952,758.09



Connaught School - Connaught keeps "cool"



EMBM - Visiting with Elders

BATC Investments

Neil Sasakamoose- Chief Executive Officer
Bill Shkabara- Chief Financial Officer
Vince Sauvie- First Alliance Manager
Rupa Tandon- VP of Nikihk Operations
Mellissa Thomas- VP of FN Cannabis Operations



Energy Services
Construction Solutions
Employment Solutions



Locations:
Nipawin
Shell Lake
Watrous
Saskatoon



Cleaning & Sanitizing Products
Self Care Products
Household Kits
Store at Midtown Mall

Board of Directors

Ali Tatar- Director of Governance
Carmen Little-Ahtahkakoop
Chief Brad Swiftwolfe- Moosomin
Chief Kenny Moccasin- Saulteaux
Dana Falcon- Red Pheasant
Preston Weenie- Moosomin
Kathy Kissick- Chief Financial Officer
Neil Sasakamoose- Executive Director



BATC Investments Limited Partnership

Consolidated Income Statement

For the period ended December 31, 2020

Revenues		
BATC Investments Siga Revenue	\$	245,872.00
First Alliance		1,064,929.00
FN Cannabis		983,017.00
Nikihk Manufacturing		845,875.00
Other Revenue		107,711.00
Total Revenue		<u>\$ 3,247,404.00</u>
Cost of Sales/Jobs		
First Alliance - Salaries	\$	905,859.00
FN Cannabis		643,658.00
Nikihk supplies		602,549.00
Total Cost of Sales		<u>\$ 2,152,066.00</u>
Gross margin		\$ 741,555.00
Other Expenses		
Wages and benefits	\$	470,481.00
Professional fees		176,982.00
Office and supplies		158,884.00
Rental and building costs		132,393.00
		111,760.00
Amortization		100,434.00
Travel and meals		64,923.00
Bad debts		49,790.00
Repairs and maintenance		47,686.00
Insurance		27,106.00
Interest and bank charges		16,174.00
Advertising and promotion		9,513.00
Total Other Expenses		<u>1,366,126.00</u>
Total Loss		<u><u>- 4,130.00</u></u>

BATC Investments Limited Partnership Consolidated Balance Sheet

As at December 31, 2020

Assets	
Current	
Cash at FNBC	\$ 260,778.00
Accounts Receivable	239,256.00
Inventory: Nikihk and FN Cam	579,894.00
Prepaid expenses and deposits	47,683.00
Due from Partners	5,000.00
Current portion of SIGA receivable	143,179.00
	<u>\$ 1,275,790.00</u>
Long-term Assets	
Property, plant and equipment	\$ 294,323.00
Goodwill (purchase of CUCL)	294,162.00
SIGA lease receivable	2,665,925.00
	<u>\$ 3,254,410.00</u>
Total Assets	<u><u>\$ 4,530,200.00</u></u>
Liabilities	
Current	
FNBC Line of Credit	\$ 331,126.00
Accounts payables	232,686.00
Advances from BATC Inc	115,478.00
Current portion of debt (SIGA, CUCL)	290,742.00
Current Liabilities	<u>\$ 970,032.00</u>
Long-term debt (SIGA, CUCL)	<u>\$ 3,072,879.00</u>
Shareholders' Equity	<u>\$ 487,289.00</u>
Total Liabilities and Shareholders' Equity	<u><u>\$ 4,530,200.00</u></u>

BATC Investments

3:26 PM
2020-12-14
Accrual Basis

FN Cannabis Limited Partnership Balance Sheet As of 14 December 2020

	<u>14 Dec 20</u>
ASSETS	
Current Assets	
Total Credit Union - Nipawin	<u>155,730.00</u>
Total Chequing/Savings	155,730.00
Other Current Assets	
Internal account	-859.08
Inventory Asset	
Accessories	25,891.36
Cleaning	1,362.97
Concentrates	11,071.88
Drinks	2,025.50
Edibles	10,288.39
Flower	49,746.00
Merch	2,787.62
Oils	12,257.60
Pre-Rolls	28,644.92
Seeds	295.01
Topicals	2,474.31
Vape Cartridges	25,212.45
Inventory Asset - Other	<u>-5.75</u>
Total Inventory Asset	172,052.26
Pre Paid Bills	8,495.63
Total Other Current Assets	<u>179,688.81</u>
Total Current Assets	335,418.81
Fixed Assets	
Buildings and Improvements	30,912.49
Furniture and Equipment	<u>10,047.61</u>
Total Fixed Assets	40,960.10
Other Assets	
Leasehold Improvement	50,329.02
Membership share - DNCU	<u>5.00</u>
Total Other Assets	50,334.02
TOTAL ASSETS	<u><u>427,086.14</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>107,254.75</u>
Total Accounts Payable	107,254.75
Other Current Liabilities	
Due to/from BATC Inv	268,993.53
Due to/from FACS	-145.85
Enviro Fee	-18.00
GST/HST Payable	
GST Adjustments	8,276.94

BATC 2020/2021 Audited Financial Statements



**Battlefords Agency Tribal Chiefs
Inc.**
Consolidated Financial Statements
March 31, 2021

BATC 2020/2021 Financial Statements



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For the year ended March 31, 2021

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BATC 2020/2021 Financial Statements

Management's Responsibility



To the Members of Battlefords Agency Tribal Chiefs Inc.:

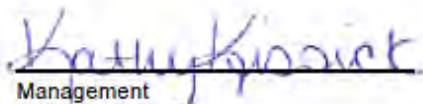
Management is responsible for the preparation and fair presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting 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 entirely of Directors who are neither management nor employees of the Tribal Council. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfills 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 Tribal Council'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 20, 2021


Management

BATC 2020/2021 Financial Statements



Independent Auditor's Report

To the Members of Battlefords Agency Tribal Chiefs Inc.:

Opinion

We have audited the consolidated financial statements of Battlefords Agency Tribal Chiefs Inc. (the "Tribal Council"), which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations and accumulated surplus, changes in net financial assets (net debt) and cash flows, and related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Tribal Council as at March 31, 2021, and the results of its consolidated operations, its consolidated changes in net financial assets (net debt), and its consolidated 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 Consolidated Financial Statements section of our report. We are independent of the Tribal Council in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 - Unexpended funding

We draw attention to Note 6 of the financial statements, which describes that in previous years unexpended government transfers in most programs were recognized as revenue and included in accumulated surplus as the stipulations associated with the transfers did not meet the definition of a liability. The impacts of COVID on the Tribal Council's program delivery in 2021 have caused it to conclude the stipulations associated with the current year's government transfers do meet the definition of a liability, resulting in this year's unexpended transfers being presented as deferred revenue. The current year deficit represents the use of prior year unexpended transfers included in opening accumulated surplus being used to cover current year expenditures. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Tribal Council'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 Tribal Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Tribal Council's financial reporting process. Auditor's

Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

BATC 2020/2021 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 consolidated 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 Tribal Council'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 Tribal Council'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 consolidated 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 Tribal Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Tribal Council to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Saskatoon, Saskatchewan

July 20, 2021

MNP LLP

Chartered Professional Accountants

MNP

BATC 2020/2021 Financial Statements

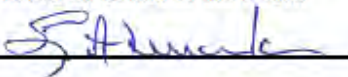


Battlefords Agency Tribal Chiefs Inc. Consolidated Statement of Financial Position

As at March 31, 2021

	2021	2020
Financial assets		
Current		
Cash	7,198,546	2,062,666
Accounts receivable (Note 3)	461,534	601,740
Subtotal of current assets	7,660,080	2,664,406
Advances to related entities (Note 4)	428,879	549,437
Total financial assets	8,088,959	3,213,843
Liabilities		
Current		
Bank indebtedness (Note 5)	-	302,658
Accounts payable and accruals	2,676,205	1,214,225
Deferred revenue (Note 6)	5,724,392	1,396,100
Current portion of long-term debt	-	81,305
Total financial liabilities	8,400,597	2,994,288
Net financial assets (net debt)	(311,638)	219,555
Contingent liabilities (Note 7)		
Commitments (Note 14)		
Subsequent event (Note 16)		
Non-financial assets		
Tangible capital assets (Note 8)	990,145	1,012,506
Prepaid expenses	-	5,178
Total non-financial assets	990,145	1,017,684
Accumulated surplus (Note 15)	678,507	1,237,239

Approved on behalf of the Board



Director



Director

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Consolidated Statement of Operations and Accumulated Surplus For the year ended March 31, 2021

	Schedules	2021 Budget (Note 11)	2021 Actual	2020 Actual
Revenue				
Indigenous Services Canada (Note 12)		21,731,582	21,752,380	17,792,180
Government of Saskatchewan - CDC		1,051,702	1,245,966	2,491,538
Other		3,154,436	838,264	568,513
Saskatchewan Indian Institute of Technologies		423,000	423,817	585,308
Saskatchewan Lotteries		47,000	47,000	45,600
Federation of Sovereign Indigenous Nations		80,000	17,841	80,000
Education and training		57,188	14,531	219,510
Rental		40,000	10,871	58,762
Interest		6,000	8,202	57,929
		26,590,908	24,358,872	21,899,340
Program expenses				
Administration	2	5,020,593	3,021,635	3,611,827
Economic Development	3	865,400	605,337	791,813
Employment and Training	4	7,073,251	5,274,294	4,177,023
Health	5	135,280	49,688	-
Housing and Engineering	6	669,362	322,808	432,567
Recreation	7	47,000	122,500	348,198
Social Development	8	12,004,822	15,516,488	11,932,867
Other	9	-	4,854	4,721
		25,815,708	24,917,604	21,299,016
Surplus (deficit)		775,200	(558,732)	600,324
Accumulated surplus, beginning of year		1,237,239	1,237,239	636,915
Accumulated surplus, end of year		2,012,439	678,507	1,237,239

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Consolidated Statement of Change in Net Financial Assets (Net Debt)
For the year ended March 31, 2021

	<i>2021 Budget (Note 11)</i>	<i>2021 Actual</i>	<i>2020 Actual</i>
Surplus (deficit)	(495,401)	(558,732)	600,324
Purchases of tangible capital assets	-	(155,400)	(41,798)
Amortization of tangible capital assets	-	177,761	192,829
Use of prepaid expenses	-	5,178	222
Change in net financial assets (net debt)	(495,401)	(531,193)	751,577
Net financial assets (net debt), beginning of year	219,555	219,555	(532,022)
Net financial assets (net debt), end of year	(275,846)	(311,638)	219,555

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Consolidated Statement of Cash Flows *For the year ended March 31, 2021*

	2021	2020
Cash provided by (used for) the following activities		
Operating activities		
Surplus	(558,732)	600,324
Non-cash items		
Amortization	177,761	192,829
	(380,971)	793,153
Changes in working capital accounts		
Accounts receivable	140,206	(258,016)
Prepaid expenses	5,178	222
Accounts payable and accruals	1,461,980	(272,580)
Deferred revenue	4,328,292	810,183
	5,554,685	1,072,962
Financing activities		
Repayment of long-term debt	(81,305)	(120,813)
Capital activities		
Purchases of tangible capital assets	(155,400)	(41,798)
Investing activities		
Repayment of advances to related entities (net)	120,558	421,937
Increase in cash resources	5,438,538	1,332,288
Cash resources, beginning of year	1,760,008	427,720
Cash resources, end of year	7,198,546	1,760,008
Cash resources are composed of:		
Cash	7,198,546	2,062,666
Bank indebtedness	-	(302,658)
	7,198,546	1,760,008

BATC 2020/2021 Financial Statements



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

For the year ended March 31, 2021

1. Operations

The Battlefords Agency Tribal Chiefs Inc. (the "Tribal Council") is incorporated under the Saskatchewan Non-profit Corporations Act, 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 entities that are controlled by the Tribal Council. The Tribal Council's Member Nations include Ahtahkakoop Cree Nation, Mosquito, Grizzly Bear's Head, Lean Man First Nation, Moosomin First Nation, Red Pheasant First Nation, Saulteaux First Nation and Sweetgrass First Nation.

COVID-19 (coronavirus) Impact on operations

In early March 2020, there was a global outbreak of COVID-19 (coronavirus) which has had a significant impact on the Tribal Council due to the restrictions put in place regarding travel, business operations and isolation/quarantine orders.

The Tribal Council's operations were impacted by COVID-19 due to increased pandemic expenditures and decreased Government of Saskatchewan - CDC funding due to casino closures.

Funding has been received by Indigenous Services Canada to assist with the COVID-19 response.

These impacts are expected to continue until the pandemic has ended.

2. 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 Tribal Council reporting entity.

The Tribal Council 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.

BATC Investments Limited Partnership, including the following subsidiaries, First Alliance Construction Services Limited Partnership, First Alliance Energy Services Limited Partnership, First Alliance Energy Labour Solutions Limited Partnership, Canadian Underground Construction Ltd., FN Cannabis Limited Partnership, and Nikihk Manufacturing Limited Partnership, have not been included in the consolidated financial statements. The Tribal Council does not control these entities they are owned by 5 member First Nations who appoint the board of directors.

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 %

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements *For the year ended March 31, 2021*

2. 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 financial assets (net debt)

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

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 Tribal Council 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 Tribal Council recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

Externally restricted revenue

The Tribal Council 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 Tribal Council 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. Accounts payable and accruals include year-end accruals and other contingencies based on estimates services received in the fiscal year or likelihood of the contingent liability.

Segments

The Tribal Council conducts its business through 8 reportable segments: Administration, Economic Development, Employment and Training, Health, Housing and Engineering, 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.

BATC 2020/2021 Financial Statements



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

For the year ended March 31, 2021

2. Significant accounting policies (Continued from previous page)

Long-lived assets

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Tribal Council performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of a long-lived asset is not recoverable if the carrying amount exceeds the service potential of the asset. Impairment is measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using prices for similar items. Any impairment is included in surplus (deficit) for the year.

3. Accounts receivable

	2021	2020
Minister of Agriculture and Agri-Food	142,400	101,709
Federation of Sovereign Indigenous Nations	115,733	80,523
Saskatchewan Indian Institute of Technology	98,384	150,608
Member Nations	63,161	64,896
Social development clients	27,827	78,939
Other	25,763	91,198
Employee advances	7,397	685
Goods and services tax	3,832	3,832
Indigenous Services Canada	-	52,515
	<u>484,497</u>	<u>624,703</u>
Allowance for doubtful accounts	(22,963)	(22,963)
	<u>461,534</u>	<u>601,740</u>

4. Advances to related entities

	2021	2020
BATC Land Holdings Limited Partnership - no fixed terms of repayment	310,500	337,960
BATC Investments Limited Partnership (including First Alliance subsidiaries) - no fixed terms of repayment and non-interest bearing	118,379	211,477
	<u>428,879</u>	<u>549,437</u>

BATC Land Holdings Limited Partnership and BATC Investments Limited Partnership are associated with the Tribal Council as Member Nations own these entities.

5. Bank indebtedness

At March 31, 2021, the Tribal Council has a line of credit authorized to a maximum of \$500,000 (2020 - \$500,000) of which \$nil was drawn (2020 - \$nil). The line of credit bears interest at First Nations Bank of Canada Prime plus 0.8%.

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements *For the year ended March 31, 2021*

6. Deferred revenue

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

	Balance, beginning of year	Contributions received	Contributions utilized	Balance, end of year
Ministry of Government Relations - CDC	1,355,242	1,046,948	1,586,941	815,249
Basic Needs - ISC	-	12,618,362	9,718,163	2,900,199
COVID - The Ridge - COVID Infrastructure - ISC	-	1,350,000	153,224	1,196,776
Emergency Preparedness - ISC	-	193,600	-	193,600
CORP - ISC	-	161,000	-	161,000
Special Needs - ISC	-	1,135,985	996,117	139,868
Health - ISC	-	135,280	40,922	94,358
Saulteaux Surge - ISC	-	326,183	246,000	80,183
Emergency Management - ISC	-	69,300	3,309	65,991
COVID - The Ridge - Operations - ISC	-	34,968	-	34,968
Pandemic Wave 2 - ISC	-	196,000	171,629	24,371
COVID Infrastructure Operations - ISC	-	60,000	42,171	17,829
Solid Waste - ISC	40,858	-	40,858	-
	1,396,100	17,327,626	12,999,334	5,724,392

Under PSAS, amounts received as government transfers are recognized as revenue provided eligibility criteria have been met and any stipulations governing the use of the transfers do not meet the definition of a liability.

In previous years management had concluded that ISC expectations for usage and the types of transfers being received did not meet the definition of a liability and accordingly the full amount of transfers received were recognized as revenue. Factors considered included there being multiple years remaining on the agreements related to these transfers and operating plans for the utilization of unexpended funding. As of March 31, 2020 the Tribal Council's accumulated surplus included \$2,101,250 of flexible funding revenues that had yet to be expended for their specified purposes.

At March 31, 2021, management has concluded the current year unexpended transfers could potentially be recovered by ISC due to the transfer agreements being closer to their expiration dates, the known and potential impact of COVID-19 on program delivery, and the extent of the amounts unexpended at year end. These amounts have therefore been presented as deferred revenue. Actual amounts, if any, to be recovered, will be determined by ISC during its review of the financial statements (see Note 7). Deferred revenue not recovered by ISC will be recognized in revenue in the periods in which eligible expenditures are incurred.

The current year deficit reflects the usage of the unexpended prior year revenue in opening accumulated surplus being utilized on current year expenditures of \$2,101,239. In addition to the amounts presented in deferred revenue the Tribal Council had \$1,474,591 of unexpended fixed funding at March 31, 2021 which has not been recognized as a liability as it can be carried forward and transferred between programs in certain circumstances.

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements For the year ended March 31, 2021

7. Contingent liabilities

In the year ended March 31, 2011, BATC 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 an individual seeking damages allegedly sustained. 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 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, 2021

8. Tangible capital assets

For the year ended March 31, 2021

	Cost			Accumulated Amortization			2021 Net book value
	Opening balance	Additions	Ending balance	Opening balance	Current amortization	Ending balance	
Leasehold improvements	895,352	-	895,352	198,275	68,853	267,128	628,224
Computers	141,489	-	141,489	130,578	3,274	133,852	7,637
Equipment	73,664	155,400	229,064	61,052	18,062	79,114	149,950
Software	330,187	-	330,187	287,311	12,863	300,174	30,013
Vehicles	583,670	-	583,670	334,640	74,709	409,349	174,321
	2,024,362	155,400	2,179,762	1,011,856	177,761	1,189,617	990,145

For the year ended March 31, 2020

	Cost			Accumulated Amortization			2020 Net book value
	Opening balance	Additions	Ending balance	Opening balance	Current amortization	Ending balance	
Leasehold improvements	895,352	-	895,352	129,422	68,853	198,275	697,077
Computers	141,489	-	141,489	125,902	4,676	130,578	10,911
Equipment	73,664	-	73,664	57,899	3,153	61,052	12,612
Software	330,187	-	330,187	268,935	18,376	287,311	42,876
Vehicles	541,872	41,798	583,670	236,869	97,771	334,640	249,030
	1,982,564	41,798	2,024,362	819,027	192,829	1,011,856	1,012,508

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements *For the year ended March 31, 2021*

9. Segments

The Tribal Council has 8 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.
- Employment and training - includes employment and training activities.
- Health - includes health service activities.
- Housing and engineering - includes housing and band asset management activities.
- Recreation - includes recreational activities.
- Social Development - includes social program and activities.
- Other - includes operations related to other activities of the Tribal Council.

10. Scope of operations

Battlefords Agency Tribal Chiefs Inc. receives a significant portion of its revenue from the Government of Canada as a result of Treaties entered into between each of the member First Nations and the Crown in Right of Canada. These Treaties are administered by Indigenous Services Canada (ISC). The ability of the Tribal Council to continue to provide services to its members is dependent upon Canada's financial commitments as guaranteed by these Treaties.

Continued receipt of these transfers are also subject to member First Nations' commitment to allow the Tribal Council to administer program services funding on their behalf. Continued receipt of funding is also subject to compliance with the requirements of the funding agreements Indigenous Services Canada. Management believes it is in compliance with the requirements of the funding agreements.

11. Budget information

The disclosed budget information was approved by the Chiefs of Battlefords Agency Tribal Chiefs Inc. in April 2020.

12. Indigenous Services Canada Reconciliation

Funding per confirmation	\$ 26,658,835
Plus:	
Deferred revenue - prior year	40,858
Employee benefits 2019-2020 reconciliation	11,494
Minus:	
COVID-19 prior year accounts receivable	(24,515)
Institutional care - recovery	(25,149)
Deferred revenue - current year	(4,909,143)
	<hr/>
	\$ 21,752,380

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements *For the year ended March 31, 2021*

13. Related party transactions

The Tribal Council received \$320,000 (2020 - \$628,500) from BATC Community Development Corporation to cover administration activities related to operations of the community development corporation and for grant allocations for programming. The Tribal Council is the sole member of the BATC Community Development Corporation.

Included in accounts receivable are amounts due to Ahtahkakoop Cree Nation \$14,379 (2020 - \$9,246), Mosquito First Nation \$15,828 (2020 - \$33,695), and Sweetgrass First Nation \$32,954 (2020 - \$nil).

Included in accounts payable and accruals are amounts due to Member Nations including Ahtahkakoop Cree Nation \$92,537 (2020 - \$84,174), Ahtahkakoop Cree Development Limited Partnership \$1,425 (2020 - \$9,254), Moosomin First Nation \$54,840 (2020 - \$30,300), Mosquito First Nation \$55,500 (2020 - \$700), Red Pheasant Cree Nation \$11,928 (2020 - \$nil), Saulteaux First Nation \$100,161 (2020 - \$12,095), and Sweetgrass First Nation \$54,840 (2020 - \$nil).

14. Commitments

The Tribal Council has entered into a lease agreement expiring July 2028 with BATC Land Holdings Limited Partnership, an entity owned by 6 of the Tribal Council's member First Nations, with estimated minimum annual payments as follows:

2022 - \$114,000
2023 - \$114,000
2024 - \$114,000
2025 - \$114,000
2026 - \$114,000

15. Accumulated surplus (deficit)

Accumulated surplus (deficit) consists of the following:

	2021	2020
Unrestricted	(311,638)	306,038
Invested tangible capital assets	990,145	931,201
	678,507	1,237,239

At March 31, 2021 the Tribal Council had approximately \$1,474,591 (2020 - \$2,564,864) of unexpended funding which has not been recognized as a liability in these financial statements as it can be carried forward, utilized in future years and transferred between programs under certain conditions. These amounts will result in a reduction of the accumulated surplus when utilized.

16. Subsequent event

Subsequent to year-end, a social development transition plan was implemented with the plan of transitioning administration of the program to the Member Nations effective April 1, 2022. The Tribal Council expects this will result in a reduction of substantially all of the revenues and expenses recorded in the Social Development Segment.

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Schedule 1 - Schedule of Consolidated Expenses by Object
For the year ended March 31, 2021

	2021	2020
Basic needs	10,589,974	8,171,058
Salaries and benefits	3,536,496	3,572,702
Training	2,788,664	1,660,042
Special needs	1,599,654	630,760
Supplies and purchases	949,245	358,575
CDC allocation	930,507	1,873,358
Assisted Living	779,776	761,145
Professional fees	715,015	751,423
Travel and meetings	696,364	1,062,485
Rent	349,231	253,697
Community economic development	334,033	386,259
Client support	307,258	303,136
Home care	292,793	272,793
Child care and nutrition	219,246	22,204
Amortization	177,761	192,829
Advertising	151,587	175,225
Telephone	124,493	110,838
Flow through to Member Nations	100,901	138,426
Administration	62,346	90,925
Repairs and maintenance	51,649	97,993
Insurance	45,545	43,439
Bank charges and interest	42,596	48,195
Utilities	36,853	43,000
Community events	26,603	255,137
Bad debts	9,014	23,372
	24,917,604	21,299,016

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc. Administration

Schedule 2 - Schedule of Segment Revenue and Expenses

For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Fixed	1,740,276	500,000
Flex	2,271,386	97,521
Set	-	24,515
Deferred revenue	(1,354,127)	-
	2,657,535	622,036
Government of Saskatchewan - CDC	1,245,966	2,491,538
Other	298,053	275,348
Rental	10,871	58,762
Interest	8,202	57,029
	4,220,627	3,505,813
Expenses		
CDC allocation	930,507	1,873,358
Salaries and benefits	915,335	847,811
Supplies and purchases	618,700	165,736
Travel and meetings	338,629	429,725
Professional fees	330,679	276,204
Advertising	149,809	186,989
Rent	63,079	52,181
Training	54,801	28,107
Telephone	44,174	32,472
Insurance	31,441	28,760
Amortization	21,336	7,830
Bank charges and interest	13,952	18,380
Utilities	9,773	3,328
Repairs and maintenance	368	2,828
Community events	-	42,109
Client support	(255)	-
Administration	(500,693)	(383,791)
	3,021,635	3,811,827
Surplus (deficit) before transfers	1,198,992	(106,214)
Transfers between programs	-	(75,000)
Surplus (deficit)	1,198,992	(181,214)

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Economic Development
Schedule 3 - Schedule of Segment Revenue and Expenses
For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Fixed	662,100	521,100
Flex	-	259,600
Deferred revenue	(161,000)	-
Other	501,100	780,700
	64,000	134,561
	565,100	915,261
Expenses		
Community economic development	334,033	386,259
Professional fees	171,022	236,676
Administration	50,110	46,476
Salaries and benefits	38,225	14,200
Travel and meetings	10,925	107,835
Telephone	1,022	367
	605,337	791,813
Surplus (deficit)	(40,237)	123,448

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Employment and Training
Schedule 4 - Schedule of Segment Revenue and Expenses
For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Flex	2,981,537	2,981,537
Fixed	1,435,457	240,878
	4,416,994	3,222,415
Saskatchewan Indian Institute of Technologies	423,817	585,308
Other	419,570	17,365
Education and training	14,531	219,510
	5,274,912	4,044,598
Expenses		
Training	2,468,077	1,246,746
Salaries and benefits	1,263,508	1,695,249
Administration	317,735	294,324
Client support	307,513	303,136
Child care and nutrition	219,246	22,204
Supplies and purchases	200,815	65,626
Travel and meetings	195,279	258,189
Amortization	119,755	139,021
Rent	56,680	48,873
Professional fees	30,975	9,838
Utilities	27,080	39,672
Telephone	24,379	29,534
Repairs and maintenance	15,819	21,724
Insurance	11,699	10,889
Bad debts	9,014	409
Advertising	5,378	(11,764)
Bank charges and interest	1,342	3,157
Flow through to Member Nations	-	196
	5,274,294	4,177,023
Surplus (deficit) before transfers	618	(132,425)
Transfers between programs	323,541	466,720
Surplus	324,159	334,295

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Health
Schedule 5 - Schedule of Segment Revenue and Expenses
For the year ended March 31, 2021

	2021	2020
Revenue		
Indigenous Services Canada		
Flex	135,280	-
Deferred revenue	(94,358)	-
	40,922	-
Expenses		
Administration	16,471	-
Professional fees	14,683	-
Travel and meetings	9,768	-
Supplies and purchases	8,766	-
	49,688	-
Deficit	(8,766)	-

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Housing and Engineering
Schedule 6 - Schedule of Segment Revenue and Expenses
For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Fixed	298,560	296,121
Flex	262,900	69,300
Recovery	-	(87)
Deferred revenue	(259,591)	-
	301,869	365,334
Other	-	4,288
	301,869	369,622
Expenses		
Salaries and benefits	129,003	70,067
Flow through to Member Nations	70,714	70,308
Professional fees	52,129	163,457
Administration	29,420	27,340
Supplies and purchases	15,967	12,248
Rent	15,550	11,174
Travel and meetings	5,508	19,642
Insurance	2,405	3,790
Telephone	2,385	4,661
Repairs and maintenance	437	483
Community events	-	577
Training	(710)	48,824
	322,808	432,567
Deficit	(20,939)	(62,945)

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Recreation
Schedule 7 - Schedule of Segment Revenue and Expenses
For the year ended March 31, 2021

	2021	2020
Revenues		
Other	56,641	136,951
Saskatchewan Lotteries	47,000	45,600
	103,641	182,551
Expenses		
Salaries and benefits	74,989	63,525
Community events	26,603	211,711
Rent	9,740	16,212
Administration	8,110	5,340
Travel and meetings	4,440	12,347
Professional fees	1,709	7,213
Telephone	1,200	1,337
Bank charges and interest	41	11
Supplies and purchases	-	272
Training	(732)	30,230
Advertising	(3,600)	-
	122,500	348,198
Deficit before transfers	(18,859)	(165,647)
Transfers between programs	-	75,000
Deficit	(18,859)	(90,647)

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Social Development
Schedule 8 - Schedule of Segment Revenue and Expenses
For the year ended March 31, 2021

	2021	2020
Revenues		
Indigenous Services Canada		
Set	802,587	786,429
Fixed	1,848,591	1,314,019
Flex	14,207,140	10,701,153
Deferred revenue	(3,040,067)	-
Recovery	(25,149)	-
	13,793,102	12,801,601
Federation of Sovereign Indigenous Nations	17,841	80,000
	13,810,943	12,881,601
Expenses		
Basic needs	10,589,974	8,171,058
Special needs	1,599,654	630,760
Salaries and benefits	1,115,436	882,050
Assisted Living	779,776	761,145
Home care	292,793	272,793
Training	267,228	306,135
Rent	204,182	125,257
Administration	141,193	101,238
Travel and meetings	131,815	234,747
Professional fees	112,318	58,035
Supplies and purchases	104,997	114,695
Telephone	51,333	42,467
Repairs and maintenance	35,025	72,958
Amortization	33,431	41,351
Flow through to Member Nations	30,187	67,924
Bank charges and interest	27,146	26,553
Bad debts	-	22,963
Community events	-	740
	15,516,488	11,932,867
Surplus (deficit) before transfers	(1,705,545)	948,734
Transfers between programs	(323,541)	(488,720)
Surplus (deficit) (Note 6)	(2,029,086)	460,014

BATC 2020/2021 Financial Statements



Battlefords Agency Tribal Chiefs Inc.
Other
Schedule 9 - Schedule of Segment Revenue and Expenses
For the year ended March 31, 2021

	2021	2020
Revenue		
Indigenous Services Canada		
Deferred revenue	40,858	94
Expenses		
Amortization	3,239	4,627
Professional fees	1,500	-
Bank charges and interest	115	94
	4,854	4,721
Surplus (deficit)	36,004	(4,627)

In loving memory of Senator Fred Sasakamoose

Elder

Hockey Player

Community Advocate

Chief

Husband

Father

Grandpa

Relative

Friend to all

