



*Town of Bonnyville  
"It's Multi-Natural"*

**TOWN OF BONNYVILLE  
SPECIAL COUNCIL MEETING  
TOWN HALL  
Wednesday, September 14, 2022  
1:00 P.M.  
AGENDA**

1. **Call to Order**
2. **Indigenous Land Acknowledgement**
3. **Adoption of Agenda**
4. **Delegations**
  - a) Bonnyville Junior A Pontiacs
  - b) Primary Care Network
  - c) Bonnyville Friendship Centre
  - d) Bonnyville Agricultural Society
5. **Adjournment**

4a)

## Community Organization Funding Requests

### Bonnyville Junior A Pontiacs

2019	2020	2021	2022	2023	2024	2025
\$ 5,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -

**Notes:**

In 2019 the contribution for was a ticket program and changed to an Ambassador Sponsorship in 2020 forward.

There was also a hole sponsorship in 2019 for the Golf Tournament in the amount of \$1000 and a table purchased to the Wanye Lee Event in 2020 in the amount of \$375

4/6)

## Community Organization Funding Requests

### Bonnyville Primary Care Network

2019	2020	2021	2022	2023	2024	2025
\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 75,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00

**Notes:**

From 2019 to 2022 the Town contributed \$25,000 to the Child & Adolescent Mental Health Collaborative. In 2023 going forward, the request has increased to \$40,000 per year.

In 2022 the Town Contributed \$50,000 to the Hive Youth Club and this continues to be the annual funding request.



Bonnyville Child & Adolescent Mental Health Clinic  
101, 4610 – 50 street  
Bonnyville, AB T9N 0G2  
780 826-3346 ext. 234

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Town of Bonnyville  
4917- 49 Ave  
Bag 1006  
Bonnyville, AB T9N 2J7

August 3, 2022

Dear Town of Bonnyville Mayor and Council

We want to take this opportunity to thank you for your continued funding support for The Child & Adolescent Mental Health Collaborative. Since June 2016, we have been able to see over 700 youth with ADHD, anxiety and depression. Working as a collaborative team with the AHS child mental health therapist, physicians and school teams has allowed for more comprehensive treatment planning for the youth in our community and we have seen many successes.

Our Mental Health Navigator not only works within the clinic team, she also works with several community groups to advocate for and build capacity within our community to enhance services and resources available to all community members.

We actively look to enhance our clinical and social supports, in result we have recently added a social worker to our collaborative team. This position will help strengthen family bonds and will allow for direct support for parenting strategies and resources. In order to continue our work in building capacity for the youth & adolescence in our community we are asking for financial contribution of \$40, 000 for the year of 2023.

Mental health and wellness continues to be a priority in Bonnyville and we hope to continue to be advocates, supporters and leaders in this area.

Thank you for your time and consideration. Please feel free to contact myself or Kendra Krankowsky, our Mental Health Navigator, with any questions.

Sincerely,

Jesse Stein & Kendra Krankowsky

Executive Director of the Bonnyville Primary Care Network & The Child & Adolescent Mental Health Collaborative



The Hive - Youth Hub  
101, 4610 – 50 street  
Bonnyville, AB T9N 0G2  
780 826-3346 ext. 234

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Town of Bonnyville  
4917- 49 Ave  
Bag 1006  
Bonnyville, AB T9N 2J7

August 3, 2022

Dear Town of Bonnyville Mayor and Council

We want to take this opportunity to thank you for your previous funding support for The Hive Youth Hub. The Hive - Youth Hub is best understood as the integration of health and social services in a youth-friendly environment. Our focus is on prevention and early intervention and the provision of resources to help ages 14-21 years old, manage their concerns and navigate pathways to specialized services they may require. Using an integrated service delivery model, we will enhance partnerships and leverage existing systems with agencies and service providers to ensure all youth and young adult's needs are met through compassion and collaboration.

The Hive is governed by the Bonnyville Primary Care Network with a wide and diverse group of community stakeholders. As The Hive is youth & family driven, we also have a vibrant youth advisory group that helps guide and make decisions. In the last few months, we have successfully opened phase 1 of our physical location. We have seen 180 youth and young adults walk through our doors since June 1<sup>st</sup>, 2022. We are working tirelessly to secure further funding to not only build capacity but to start renovations on Phase 2 of our building design.

In order to continue this work, we are requesting support from The Town of Bonnyville to commit to funding \$50,000 annually to The Hive - Youth Hub. Youth and young adult mental health and overall wellness continues to be a priority in Bonnyville and we hope to continue to be advocates, supporters and leaders in this area.

Thank you for your time and consideration. Please feel free to contact myself or Kendra Krankowsky, with any questions. We would be happy to attend any future meetings to discuss this further.

Sincerely,

Jesse Stein & Kendra Krankowsky

Executive Director of the Bonnyville Primary Care Network & The Child & Adolescent Mental Health Collaborative

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## Community Organization Funding Requests

### Bonnyville Canadian Native Friendship Centre

2019	2020	2021	2022	2023	2024	2025
\$ 400.00	\$ 5,000.00	\$ 15,000.00	\$ 35,400.00	\$ -	\$ -	\$ -

#### Notes:

2019 Contribution to Thanksgiving and Christmas Dinner

2020 Contribution to Foodbank

2021 Contribution to Men's Shelter

2022 Contribution to Men's Shelter in the amount of \$35,000 and Thanksgiving and Christmas Dinner in the amount of \$400.00

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**BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**  
Financial Statements  
Year Ended March 31, 2020

# **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

## **Index to Financial Statements**

**Year Ended March 31, 2020**

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	<b>Page</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>1 - 2</b>
<b>FINANCIAL STATEMENTS</b>	
<b>Statement of Financial Position</b>	<b>3</b>
<b>Statement of Operations</b>	<b>4</b>
<b>Statement of Changes in Net Assets</b>	<b>5</b>
<b>Statement of Cash Flows</b>	<b>6</b>
<b>Notes to Financial Statements</b>	<b>7 - 11</b>
<b>Schedule of Operations - Alberta Indigenous Relations (<i>Schedule 1</i>)</b>	<b>12</b>
<b>Schedule of Operations - Alberta Indigenous Relations - Capacity Enhancement (<i>Schedule 2</i>)</b>	<b>13</b>
<b>Schedule of Operations - Urban Programming for Indigenous Peoples - Organizational Capacity Stream (<i>Schedule 3</i>)</b>	<b>14</b>
<b>Schedule of Operations - Urban Programming for Indigenous Peoples - Programs &amp; Services Stream (<i>Schedule 4</i>)</b>	<b>15</b>

## INDEPENDENT AUDITOR'S REPORT

To the Members of Bonnyville Canadian Native Friendship Centre

### *Qualified Opinion*

We have audited the financial statements of Bonnyville Canadian Native Friendship Centre (the Centre), 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Qualified Opinion*

In common with many charitable organizations, the Centre derives revenue from fundraising activities the completeness of which is not susceptible of satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Centre. Therefore, we were not able to determine whether any adjustments might be necessary to donations and other activities, deficiency of revenues over expenses, and cash flows from operations for the year ended March 31, 2020 and 2019, current assets as at March 31, 2020 and 2019 and net assets as at April 1 and March 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

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

### *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 accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

(continues)

### ***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. 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 Centre'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 Centre'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 Centre 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.

Edmonton, Alberta  
August 21, 2020

**RSM Alberta LLP**  
Chartered Professional Accountants

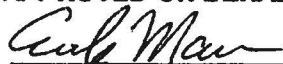
# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Statement of Financial Position

March 31, 2020

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 189,975	\$ 187,533
Grants receivable	11,733	14,632
Goods and services tax recoverable	1,388	864
	203,096	203,029
RESTRICTED CASH (Note 3)	78,299	78,299
TERM DEPOSIT (Note 4)	324,308	317,574
TANGIBLE CAPITAL ASSETS (Note 5)	221,772	125,915
	\$ 827,475	\$ 724,817
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 15,097	\$ 8,717
Wages payable (Note 6)	12,809	1,882
Deferred program funds (Note 7)	126,849	104,132
	154,755	114,731
DEFERRED CONTRIBUTIONS RELATED TO TANGIBLE CAPITAL ASSETS (Note 8)	98,311	25,000
	253,066	139,731
<b>NET ASSETS</b>		
Unrestricted net assets (Note 9)	48,341	88,298
Internally restricted net assets	402,607	395,873
Invested in tangible capital assets	123,461	100,915
	574,409	585,086
	\$ 827,475	\$ 724,817

APPROVED ON BEHALF OF THE BOARD



Director



Director

See notes to financial statements

# **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

## **Statement of Operations**

**Year Ended March 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Government grants	\$ 313,855	\$ 319,134
Donations and activities	90,562	75,293
Food bank donations	41,832	49,078
Gaming income	4,798	5,228
Interest income and other income	3,453	10,146
	<b>454,500</b>	<b>458,879</b>
<b>EXPENSES</b>		
Salaries and benefits	305,832	309,854
Programs and activities	75,242	80,008
Utilities	14,126	12,478
Office	12,862	11,255
Travel	11,625	15,148
Repairs and maintenance	11,053	8,944
Audit and accounting fees	8,969	7,194
Insurance	7,086	6,836
Amortization	5,876	4,825
Telephone and fax	5,053	5,994
Meetings and conventions	4,118	8,098
Gifts and appreciation	3,335	6,398
	<b>465,177</b>	<b>477,032</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>\$ (10,677)</b>	<b>\$ (18,153)</b>

*See notes to financial statements*

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Statement of Changes in Net Assets

Year Ended March 31, 2020

	Unrestricted Net Assets	Internally Restricted Net Assets	Invested in Tangible Capital Assets	2020	2019
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 88,298	\$ 395,873	\$ 100,915	\$ 585,086	\$ 603,239
Purchase of tangible capital assets	(101,733)	-	101,733	-	-
Deferred contributions - tangible capital assets	74,807	-	(74,807)	-	-
Excess (deficiency) of revenues over expenses	(13,031)	6,734	(4,380)	(10,677)	(18,153)
<b>NET ASSETS - END OF YEAR</b>	\$ 48,341	\$ 402,607	\$ 123,461	\$ 574,409	\$ 585,086

See notes to financial statements

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Statement of Cash Flows

Year Ended March 31, 2020

	2020	2019
<b>CASH PROVIDED BY (USED IN):</b>		
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenues over expenses	\$ (10,677)	\$ (18,153)
Items not affecting cash:		
Amortization of tangible capital assets	5,876	4,825
Amortization of deferred contributions related to tangible capital assets	(1,496)	-
Accrued interest income	(6,734)	(5,675)
	(13,031)	(19,003)
Changes in non-cash working capital:		
Grants receivable	2,899	43,507
Goods and services tax recoverable	(524)	1,178
Accounts payable and accrued liabilities	6,380	(54)
Wages payable	10,927	(108)
Deferred program funds	22,717	(52,533)
	42,399	(8,010)
	29,368	(27,013)
<b>INVESTING ACTIVITY</b>		
Purchase of tangible capital assets	(101,733)	(4,445)
<b>FINANCING ACTIVITY</b>		
Contributions received for purchase of capital assets	74,807	25,000
<b>INCREASE (DECREASE) IN CASH</b>	2,442	(6,458)
Cash - beginning of year	187,533	193,991
<b>CASH - END OF YEAR</b>	\$ 189,975	\$ 187,533

See notes to financial statements

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 1. PURPOSE OF THE CENTRE

Bonnyville Canadian Native Friendship Centre (the "Centre") is a not-for-profit organization incorporated provincially under the Companies Act of Alberta in 1971. As a registered charity, the Centre is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Centre operates programs aimed at creating opportunities for self-sufficiency while maintaining the strength of spirituality and native traditions.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant accounting policies observed in the preparation of the financial statements are summarized below.

#### Cash

Cash consists of cash on hand and bank balances.

#### Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates:

Building	4%
Solar panel	4%
Furniture and equipment	20%
Greenhouse	10%

One-half of the annual amortization is taken in the year of acquisition.

On April 1, 2019 the Centre adopted the new accounting standard Section 4433 - Tangible capital assets held by not-for-profit organizations. This standard is applied on a prospective basis. As a result of the implementation of this new standard, the Centre has updated their policy as it relates to the impairment of equipment as follows:

When conditions indicate an equipment is impaired, the carrying value of the equipment is written down to the asset's fair value or replacement cost. The write down of the equipment is recorded as an expense in the statement of operations. A write-down shall not be reversed.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Revenue recognition

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest revenue is recognized as earned.

Contributions related to tangible capital assets are deferred and recognized as revenue on the same basis as the amortization of the related capital assets.

#### Contributed services and materials

The operations of the Centre depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

#### Financial instruments policy

##### *Measurement of Financial Instruments*

Financial instruments are financial assets or financial liabilities of the Centre where, in general, the Centre has the right to receive cash or another financial asset from another party or the Centre has the obligation to pay another party cash or other financial assets.

The Centre initially measures its financial assets and liabilities at fair value.

The Centre subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, grants receivable, restricted cash and term deposit.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and wages payable.

##### *Impairment*

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in operations.

*(continues)*

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Significant estimates included in the preparation of the financial statements are the estimated useful lives of the tangible capital assets for the purposes of calculating amortization, amortization of deferred contributions related to tangible capital assets, and the allocation of expenses to program funds. Actual results could differ from these estimates.

### 3. RESTRICTED CASH

Restricted cash has been set aside by the Centre for future operations and cannot be used for current purposes.

### 4. TERM DEPOSIT

Term deposit consists of a guaranteed investment certificate bearing interest at 1.89% (2019 - 2.15%) per annum maturing February 2021 (2019 - February 2020). The balance has been classified as long-term asset since it is restricted and cannot be used for current purposes.

### 5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
Building	166,693	95,516	71,177	48,101
Solar panel	76,732	1,535	75,197	-
Furniture and equipment	80,074	70,990	9,084	11,354
Greenhouse	1,537	223	1,314	1,460
	<b>\$ 390,036</b>	<b>\$ 168,264</b>	<b>\$ 221,772</b>	<b>\$ 125,915</b>

Included in building is building under construction with a net book value of \$25,000 (2019 - \$nil) which are not amortized until completed and put in use.

### 6. WAGE PAYABLE

Included in wage payable is source deduction remittance payable of \$4,643 (2019 - \$nil).

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

### 7. DEFERRED PROGRAM FUNDS

	March 31, 2019	Received During the Year	Recognized as Revenue During the Year	March 31, 2020
Food Bank Donations	\$ 90,722	\$ 65,734	\$ 41,832	\$ 114,624
Urban Programming for Indigenous Peoples - Programs and Services				
Stream	7,024	57,989	63,762	1,251
Casino	6,386	-	4,798	1,588
Alberta Indigenous Relations	-	31,000	27,991	3,009
Empowering Women	-	33,457	28,164	5,293
Thanksgiving & Christmas Dinner	-	7,200	6,116	1,084
	\$ 104,132	\$ 195,380	\$ 172,663	\$ 126,849

### 8. DEFERRED CONTRIBUTIONS RELATED TO TANGIBLE CAPITAL ASSETS

Deferred contributions related to tangible capital assets represent restricted contributions with which some of the Centre's tangible capital assets were purchased. The changes in these contributions are as follows:

	2020	2019
Opening balance	\$ 25,000	\$ -
Contributions received	74,807	25,000
Recognized as revenue	(1,496)	-
	\$ 98,311	\$ 25,000

### 9. INTERNALLY RESTRICTED NET ASSETS

The Centre has established the internally restricted net assets as a reserve to be used for future operations and will be drawn on as required, subject to approval by the Board of Directors.

### 10. RISK MANAGEMENT

The Centre is exposed to various risks through its financial instruments and has a risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Centre's risk exposure and concentration as of March 31, 2020.

The Centre's activities are exposed to credit risk, liquidity risk and market risk. The Centre's overall risk management program focuses on the unpredictability of financial and economic markets and seeks to minimize potential adverse effects on financial performance. Risk management is carried out by the Centre's management.

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# **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

## **Notes to Financial Statements**

**Year Ended March 31, 2020**

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### **10. RISK MANAGEMENT *(continued)***

#### ***(a) Credit risk***

Credit risk arises from the potential that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Centre's credit risk is primarily attributable to its cash, term deposit and grants receivable. The maximum credit exposure of the Centre is represented by the carrying value of the cash, term deposit and grants receivable presented in the statement of financial position. The Centre mitigates its risk by maintaining its cash and term deposits with a major Canadian chartered bank. The credit risk relating to grants receivable is low due to the credit worthiness of the counter-party.

#### ***(b) Liquidity risk***

Liquidity risk is the risk that the Centre will not be able to meet its financial obligations, including commitments as they become due. In order to manage this risk, the Centre forecasts its requirements to determine whether sufficient funds will be available. The Centre expects to generate sufficient funds through their grants.

#### ***(c) Market risk***

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

### **11. ECONOMIC DEPENDENCE**

The Centre receives significant amounts of its operating revenue from the National Association of Friendship Centres and the Alberta Native Friendship Centres Association and is economically dependent on these revenues in order to provide their services.

### **12. COVID-19**

On March 11, 2020, the World Health Organization assessed the coronavirus outbreak (COVID-19) as a pandemic. In Canada, the Government of Alberta declared a provincial state of public health emergency as per the Province of Alberta's Public Health Act on March 17, 2020 with respect to COVID-19. As of the date of these financial statements, the extent to which COVID-19 impacts the Centre's results will depend on future developments, which are highly uncertain and cannot be predicted and dependent upon new information which may emerge concerning the severity of COVID-19 and actions taken to contain this or its impact, among others. Subsequent to year end, the Centre received \$87,900 in grants from third party funders as financial support related to COVID-19.

### **13. COMPARATIVE FIGURES**

Some of the comparative figures have been reclassified to conform to the current year's presentation.

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

Schedule of Operations - Alberta Indigenous Relations

(Schedule 1)

Year Ended March 31, 2020

	2020	2019
<b>REVENUE</b>		
Grant	\$ 31,000	\$ 31,000
Transferred to deferred program funds	(3,009)	-
	<b>27,991</b>	<b>31,000</b>
<b>EXPENSES</b>		
Soup kitchen wages	9,992	11,402
Soup kitchen supplies	4,024	2,599
Elders council	3,292	4,679
Community events	2,770	4,000
Community appreciation	2,500	2,158
Website	1,230	1,025
Programs supplies	1,003	750
Hospitality	982	750
Travel within Alberta	917	1,200
Advertising and promotion	823	750
Meetings	335	-
Benevolent/emergency assistance	123	221
Swimming	-	600
Elders education program	-	666
Family Day	-	200
	<b>27,991</b>	<b>31,000</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements

## **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

Schedule of Operations - Alberta Indigenous Relations - Capacity Enhancement (Schedule 2)  
Year Ended March 31, 2020

	2020	2019
<b>REVENUE</b>		
Grant	\$ 35,000	\$ -
<b>EXPENSES</b>		
Salaries and benefits	29,037	-
Travel and accommodations	2,566	-
Board and staff training	1,182	-
Professional fees	1,000	-
Workshops	727	-
Materials and supplies	488	-
	35,000	-
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

See notes to financial statements

## **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

Schedule of Operations - Urban Programming for Indigenous Peoples - Organizational Capacity Stream  
(Schedule 3)

Year Ended March 31, 2020

	2020	2019
<b>REVENUE</b>		
Grant	\$ 176,667	\$ 176,667
<b>EXPENSES</b>		
Salaries and benefits	125,723	125,340
Utilities	13,358	9,368
Insurance	7,086	6,836
Audit fees	6,469	6,969
Travel within Canada	6,231	9,006
Office	5,010	2,870
Telephone/Fax	4,848	5,334
Building maintenance	4,303	7,490
Translation and communication	1,363	427
Meetings	1,247	1,161
Training	848	1,592
Equipment rental	181	274
	176,667	176,667
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

See notes to financial statements

## BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

Schedule of Operations - Urban Programming for Indigenous Peoples - Programs & Services Stream  
(Schedule 4)

Year Ended March 31, 2020

	2020	2019
<b>REVENUE</b>		
Grant	\$ 57,989	\$ 57,989
Transferred from deferred program funds	5,773	45,728
	<b>63,762</b>	<b>103,717</b>
<b>EXPENSES</b>		
Salaries and wages	55,023	81,870
Program supplies	3,013	2,877
Professional fees	1,500	225
Travel and transportation	1,291	4,870
Equipment	1,065	3,451
Facilities	653	1,132
Training	532	1,451
Meetings	480	576
Translation and communication	205	660
Honoraria	-	500
Organizational overhead	-	6,105
	<b>63,762</b>	<b>103,717</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

See notes to financial statements

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**BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**  
**Financial Statements**  
**Year Ended March 31, 2021**

# **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

## **Index to Financial Statements**

**Year Ended March 31, 2021**

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	<b>Page</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>1 - 2</b>
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 11
Alberta Indigenous Relations - Annual Friendship Centre Grant (AIR) ( <i>Schedule 1</i> )	12
Urban Programming for Indigenous Peoples - Organizational Capacity Stream (UPIP-OCS) ( <i>Schedule 2</i> )	13
Urban Programming for Indigenous Peoples - Programs & Services Stream (UPIP-PSS) ( <i>Schedule 3</i> )	14
Indigenous Community Support Fund - COVID-19 (ICSF-COVID-19) ( <i>Schedule 4</i> )	15
Employment and Social Development Canada – Student Support Initiative (ESDC-SSI) ( <i>Schedule 5</i> )	16

## INDEPENDENT AUDITOR'S REPORT

To the Members of Bonnyville Canadian Native Friendship Centre

### *Qualified Opinion*

We have audited the financial statements of Bonnyville Canadian Native Friendship Centre (the Centre), which comprise the statement of financial position as at March 31, 2021, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Qualified Opinion*

In common with many charitable organizations, the Centre derives revenue from donation and fundraising activities the completeness of which is not susceptible of satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Centre. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising activities, excess (deficiency) of revenues over expenses, and cash flows from operations for the year ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020 and net assets as at April 1 and March 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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

### *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 accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

(continues)

Those charged with governance are responsible for overseeing the Centre'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. 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 Centre'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 Centre'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 Centre 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.

Edmonton, Alberta  
August 26, 2021

RSM Alberta LLP  
Chartered Professional Accountants


# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

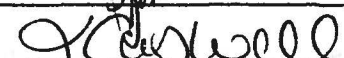
## Statement of Financial Position

March 31, 2021

	2021	2020
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 536,282	\$ 189,975
Grants receivable	173,433	11,733
Goods and services tax recoverable	2,631	1,388
Prepaid expenses	1,415	-
	713,761	203,096
RESTRICTED CASH (Note 3)	51,324	78,299
TERM DEPOSIT (Note 4)	329,783	324,308
TANGIBLE CAPITAL ASSETS (Note 5)	260,657	221,772
	<b>\$ 1,355,525</b>	<b>\$ 827,475</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 10,983	\$ 15,097
Wages payable (Note 6)	13,342	12,809
Deferred program funds (Note 7)	633,614	126,849
	657,939	154,755
DEFERRED CONTRIBUTIONS RELATED TO TANGIBLE CAPITAL ASSETS (Note 8)	114,734	98,311
	772,673	253,066
<b>NET ASSETS</b>		
Unrestricted net assets	55,822	48,341
Internally restricted net assets (Note 9)	381,107	402,607
Invested in tangible capital assets	145,923	123,461
	582,852	574,409
	<b>\$ 1,355,525</b>	<b>\$ 827,475</b>

APPROVED ON BEHALF OF THE BOARD

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

See notes to financial statements

# **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

## **Statement of Operations**

**Year Ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Government grants	\$ 695,365	\$ 313,855
Food bank donations	102,277	41,832
Donations and fundraising activities	47,934	90,562
Interest income and other income	5,710	3,453
Gaming income	-	4,798
	<b>851,286</b>	<b>454,500</b>
<b>EXPENSES</b>		
Salaries and benefits	447,443	305,832
Programs and activities	314,798	75,242
Repairs and maintenance	13,630	11,053
Utilities	11,517	14,126
Amortization	10,434	5,876
Audit and accounting fees	9,417	8,969
Insurance	7,705	7,086
Office	7,498	12,862
Telephone and fax	7,474	5,053
Meetings and conventions	5,367	4,118
Travel	4,479	11,625
Gifts and appreciation	3,081	3,335
	<b>842,843</b>	<b>465,177</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 8,443</b>	<b>\$ (10,677)</b>

*See notes to financial statements*

# **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

## **Statement of Changes in Net Assets**

**Year Ended March 31, 2021**

	<b>Unrestricted Net Assets</b>	<b>Internally Restricted Net Assets</b>	<b>Invested in Tangible Capital Assets</b>	<b>2021</b>	<b>2020</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 48,341	\$ 402,607	\$ 123,461	\$ 574,409	\$ 585,086
Purchase of tangible capital assets	(49,319)	-	49,319	-	-
Deferred contributions - tangible capital assets	22,986	-	(22,986)	-	-
Transfer	26,975	(26,975)	-	-	-
Excess (deficiency) of revenues over expenses	6,839	5,475	(3,871)	8,443	(10,677)
<b>NET ASSETS - END OF YEAR</b>	\$ 55,822	\$ 381,107	\$ 145,923	\$ 582,852	\$ 574,409

*See notes to financial statements*

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Statement of Cash Flows

Year Ended March 31, 2021

	2021	2020
<b>CASH PROVIDED BY (USED IN):</b>		
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ 8,443	\$ (10,677)
Items not affecting cash:		
Amortization of tangible capital assets	10,434	5,876
Amortization of deferred contributions related to tangible capital assets	(6,563)	(1,496)
Accrued interest income	(5,475)	(6,734)
	6,839	(13,031)
Changes in non-cash working capital:		
Grants receivable	(161,700)	2,899
Goods and services tax recoverable	(1,243)	(524)
Prepaid expenses	(1,415)	-
Accounts payable and accrued liabilities	(4,114)	6,380
Wages payable	533	10,927
Deferred program funds	506,765	22,717
	338,826	42,399
	345,665	29,368
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(49,319)	(101,733)
Restricted cash	26,975	-
	(22,344)	(101,733)
<b>FINANCING ACTIVITY</b>		
Contributions received for purchase of tangible capital assets	22,986	74,807
<b>INCREASE IN CASH</b>	346,307	2,442
Cash - beginning of year	189,975	187,533
<b>CASH - END OF YEAR</b>	\$ 536,282	\$ 189,975

See notes to financial statements

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Notes to Financial Statements

Year Ended March 31, 2021

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### 1. PURPOSE OF THE CENTRE

Bonnyville Canadian Native Friendship Centre (the "Centre") is a not-for-profit organization incorporated provincially under the Companies Act of Alberta in 1971. As a registered charity, the Centre is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Centre operates programs aimed at creating opportunities for self-sufficiency while maintaining the strength of spirituality and native traditions.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant accounting policies observed in the preparation of the financial statements are summarized below.

#### Cash

Cash consists of cash on hand and bank balances.

#### Tangible capital assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates:

Building	4%
Solar panel	4%
Motor vehicles	30%
Furniture and equipment	20%
Greenhouse	10%
Computer equipment	55%

One-half of the annual amortization is taken in the year of acquisition.

When conditions indicate a tangible capital asset is impaired, the carrying value of the tangible capital asset is written down to the asset's fair value or replacement cost. The write down of the tangible capital asset is recorded as an expense in the statement of operations. A write-down shall not be reversed.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Notes to Financial Statements

Year Ended March 31, 2021

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Revenue recognition

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest revenue is recognized as earned.

Contributions related to tangible capital assets are deferred and recognized as revenue on the same basis as the amortization of the related capital assets.

#### Contributed services and materials

The operations of the Centre depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

#### Financial instruments policy

##### *Measurement of Financial Instruments*

Financial instruments are financial assets or financial liabilities of the Centre where, in general, the Centre has the right to receive cash or another financial asset from another party or the Centre has the obligation to pay another party cash or other financial assets.

The Centre initially measures its financial assets and liabilities at fair value.

The Centre subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, grants receivable, restricted cash and term deposit.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and wages payable.

##### *Impairment*

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in operations.

*(continues)*

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

## Notes to Financial Statements

Year Ended March 31, 2021

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Significant estimates included in the preparation of the financial statements are the estimated useful lives of the tangible capital assets for the purposes of calculating amortization, amortization of deferred contributions related to tangible capital assets, and the allocation of expenses to program funds. Actual results could differ from these estimates.

### 3. RESTRICTED CASH

Restricted cash has been set aside by the Centre for future operations and cannot be used for current purposes.

### 4. TERM DEPOSIT

Term deposit consists of a guaranteed investment certificate bearing interest at 0.54% (2020 - 1.89%) per annum maturing February 2022 (2020 - February 2021). The balance has been classified as long-term asset since it is restricted and cannot be used for current purposes.

### 5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Land	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
Building	193,026	97,363	95,663	71,177
Solar panel	76,732	4,543	72,189	75,197
Motor vehicles	21,525	3,229	18,296	-
Furniture and equipment	80,074	72,807	7,267	9,084
Greenhouse	1,537	354	1,183	1,314
Computer equipment	1,461	402	1,059	-
	<b>\$ 439,355</b>	<b>\$ 178,698</b>	<b>\$ 260,657</b>	<b>\$ 221,772</b>

Included in building is building under construction with a net book value of \$51,333 (2020 - \$25,000) which are not amortized until completed and put in use.

### 6. WAGE PAYABLE

Included in wage payable is source deduction remittance payable of \$680 (2020 - \$4,643).

# BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

Notes to Financial Statements

Year Ended March 31, 2021

## 7. DEFERRED PROGRAM FUNDS

	March 31, 2020	Received During the Year	Recognized as Revenue During the Year	March 31, 2021
Food Bank Donations	\$ 114,624	\$ 196,513	\$ 45,327	\$ 265,810
Empowering Women	5,293	45,933	43,567	7,659
Casino	1,588	-	-	1,588
UIP-PSS	1,251	57,988	59,239	-
Alberta Indigenous Relations	3,009	25,000	28,009	-
Thanksgiving & Christmas Dinner	1,084	-	1,084	-
ICSF - COVID-19	-	296,075	177,548	118,527
Mental Health	-	50,000	1,072	48,928
Interactive Education	-	26,000	6,574	19,426
Community Initiatives	-	60,000	14,744	45,256
ESDC - SSI	-	26,843	1,799	25,044
Canada Food Bank	-	72,435	8,200	64,235
CFC - Crisis Support	-	50,000	17,973	32,027
Benevity - Community Kitchen	-	7,500	2,386	5,114
	\$ 126,849	\$ 914,287	\$ 407,522	\$ 633,614

## 8. DEFERRED CONTRIBUTIONS RELATED TO TANGIBLE CAPITAL ASSETS

Deferred contributions related to tangible capital assets represent restricted contributions with which some of the Centre's tangible capital assets were purchased. The changes in these contributions are as follows:

	2021	2020
Opening balance	\$ 98,311	\$ 25,000
Contributions received	22,986	74,807
Recognized as revenue	(6,563)	(1,496)
	\$ 114,734	\$ 98,311

## 9. INTERNALLY RESTRICTED NET ASSETS

The Centre has established the internally restricted net assets as a reserve to be used for future operations and will be drawn on as required, subject to approval by the Board of Directors.

# **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

Notes to Financial Statements

Year Ended March 31, 2021

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## **10. RISK MANAGEMENT**

The Centre is exposed to various risks through its financial instruments and has a risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Centre's risk exposure and concentration as of March 31, 2021.

The Centre's activities are exposed to credit risk, liquidity risk and market risk. The Centre's overall risk management program focuses on the unpredictability of financial and economic markets and seeks to minimize potential adverse effects on financial performance. Risk management is carried out by the Centre's management.

### ***(a) Credit risk***

Credit risk arises from the potential that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Centre's credit risk is primarily attributable to its cash, term deposit and grants receivable. The maximum credit exposure of the Centre is represented by the carrying value of the cash, term deposit and grants receivable presented in the statement of financial position. The Centre mitigates its risk by maintaining its cash and term deposits with a major Canadian chartered bank. The credit risk relating to grants receivable is low due to the credit worthiness of the counter-party.

### ***(b) Liquidity risk***

Liquidity risk is the risk that the Centre will not be able to meet its financial obligations, including commitments as they become due. In order to manage this risk, the Centre forecasts its requirements to determine whether sufficient funds will be available. The Centre expects to generate sufficient funds through their grants.

## **11. ECONOMIC DEPENDENCE**

The Centre receives significant amounts of its operating revenue from the National Association of Friendship Centres and the Alberta Native Friendship Centres Association and is economically dependent on these revenues in order to provide their services.

**BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

Alberta Indigenous Relations - Annual Friendship Centre Grant (AIR)

(Schedule 1)

Year Ended March 31, 2021

	2021	2020
<b>REVENUE</b>		
Grant	\$ 25,000	\$ 31,000
Transferred from deferred program funds	3,009	-
Transferred to deferred program funds	-	(3,009)
	<b>28,009</b>	<b>27,991</b>
<b>EXPENSES</b>		
Community kitchen	13,811	14,016
COVID-19 elders and youth support	3,009	-
Salary/Benefit/MERC - summer student	2,000	-
Advertising and promotion	1,800	823
Community appreciation	1,775	2,500
Elders council	1,589	3,292
Benevolent/emergency assistance	818	123
Office/programs supplies	801	1,003
Swimming/sports programs	800	-
Hospitality	650	982
Travel within Alberta	500	917
Community events/programs	456	2,770
Website	-	1,230
Meetings	-	335
	<b>28,009</b>	<b>27,991</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

Alberta Native Friendship Centres Association (ANFCA) is the administrator of, and funder for the above grant.

## BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE

Urban Programming for Indigenous Peoples - Organizational Capacity Stream (UPIP-OCS) (Schedule 2)  
Year Ended March 31, 2021

	2021	2020
<b>REVENUE</b>		
Grant	\$ 176,667	\$ 176,667
<b>EXPENSES</b>		
Salaries and benefits	126,137	125,723
Utilities	10,688	13,358
Audit fees	8,017	6,469
Insurance	7,559	7,086
Telephone/Fax	7,024	4,848
Building maintenance & repair	5,512	4,303
Office supplies	4,209	5,010
Training	2,208	848
Travel within Canada	2,050	6,231
Meetings	1,852	1,247
Translation and communications	1,230	1,363
Equipment rental	181	181
	176,667	176,667
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

Alberta Native Friendship Centres Association (ANFCA) is the administrator of, and funder for the above grant.

**BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

Urban Programming for Indigenous Peoples - Programs &amp; Services Stream (UPIP-PSS) (Schedule 3)

Year Ended March 31, 2021

	2021	2020
<b>REVENUE</b>		
Grant	\$ 57,988	\$ 57,989
Transferred from deferred program funds	1,251	5,773
	<b>59,239</b>	<b>63,762</b>
<b>EXPENSES</b>		
Salaries and wages	55,220	55,023
Material and supplies	1,068	3,013
Professional fees	900	1,500
Meetings	864	480
Local travel and transportation	436	1,291
Translation and communication	450	205
Training	301	532
Facilities	-	653
Equipment	-	1,065
	<b>59,239</b>	<b>63,762</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

Alberta Native Friendship Centres Association (ANFCA) is the administrator of, and funder for the above grant.

**BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

Indigenous Community Support Fund - COVID-19 (ICSF-COVID-19)

(Schedule 4)

Year Ended March 31, 2021

	2021	2020
<b>REVENUE</b>		
Grant	\$ 296,075	\$ -
Transferred to deferred program funds	(118,527)	-
	<b>177,548</b>	<b>-</b>
<b>EXPENSES</b>		
Salaries and benefits	108,976	-
Shelter supports	40,582	-
PPE and sanitization	9,303	-
Administration fee	8,060	-
Program materials and supplies	4,682	-
Food security	4,861	-
Capacity to provide virtual programming	884	-
Delivery & transportation services	200	-
	<b>177,548</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

Alberta Native Friendship Centres Association (ANFCA) is the administrator of, and funder for the above grant.

## **BONNYVILLE CANADIAN NATIVE FRIENDSHIP CENTRE**

Employment and Social Development Canada – Student Support Initiative (ESDC-SSI)  
(Schedule 5)

Year Ended March 31, 2021

	2021	2020
<b>REVENUE</b>		
Grants	\$ 26,843	\$ -
Transferred to deferred program funds	(25,044)	-
	1,799	-
<b>EXPENSES</b>		
Program supplies / materials to support learners - school supplies, books, photocopying, kits, art supplies, etc.	1,324	-
Staff/Professional / Contract fees - Tutors, metors	475	-
	1,799	-
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

Alberta Native Friendship Centres Association (ANFCA) is the administrator of, and funder for the above grant.

4d)

## Community Organization Funding Requests

### Bonnyville Agricultural Society

2019	2020	2021	2022	2023	2024	2025
\$ 500.00	\$ -	\$ 7,500.00	\$ 15,000.00	\$ -	\$ -	\$ -

#### Notes:

In 2019 the sponsorship was towards CPCA, Rodeo, Fall Fair and Farmers Market.

In 2020 events were cancelled due to the pandemic.

In 2021 the sponsorship was towards the Rodeo, Indian Relay Races and Chuckwagons.

In 2022 the sponsorship was an Elite Sponsorship consisting of the Rodeo, Chuckwagons and Fall Fair.