

# Janvier Dene Wood Buffalo Community Association

## 2020 Community Impact Grant Analysis

### CIP Grant Summary:

2017	2018	2019	2020 Request	2020 Recommended by CIP	Variance Recommended vs. Requested
213,000	159,000	143,000	100,000	-	(100,000)

Fiscal Year End	Total Expenses	Unrestricted Net Assets
December 31, 2018	180,931	19,770

### Notes:

**Senior Hot Lunch Program, Art Project, TRC Project** - Provide hot lunch 3 times a week, have 1 mural painted, purchase 2 paintings, purchase 2 quilts, meet with local elders and Robbie Piccard Media

Ineligible due to being in compliance with 2019 Community Impact Grant Agreement.

Budget Line Description	2020 Total Budget	2020 Budget Request	2020 Recommended
<b>Revenues</b>			
RMWB Community Impact Grant	100,000	100,000	-
Casinos/Bingos	9,250	-	-
Donation from CPFN	5,000	-	-
Donation from Tervita	10,000	-	-
Donation from Cenovus	5,000	-	-
Sponsorship from MEG Energy	10,000	-	-
Sponsorship from CNOOC	10,000	-	-
Sponsorship from Conoco Phillips	10,000	-	-
<b>Total Revenues</b>	<b>159,250</b>	<b>100,000</b>	<b>-</b>
<b>Expenses</b>			
Office Supplies	1,500	1,500	-
Insurance	5,000	5,000	-
Bookkeeping	5,000	5,000	-
Financial Auditing	5,000	5,000	-
Phone	1,000	1,000	-
New Computer/Printer	2,000	2,000	-
Hot Lunch Program	69,750	60,000	-
Janvier Art/Mural Project	10,000	5,000	-
TRC Project	60,000	15,500	-
<b>Total Expenses</b>	<b>159,250</b>	<b>100,000</b>	<b>-</b>
<b>Total Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 2020 Community Impact Grant - Community Programs and Projects Application for Grant Funding

The grant program under which your organization is applying has specific eligibility requirements. The Application Form should clearly show how the proposed program or project meets these requirements. The Application Form, including all required attachments, must be received by the closing date. Late or incomplete applications will not be processed (Community Investment Program Policy FIN-220, Section 3.1.5).

In order to complete this application for funding, please read the following thoroughly:

- 2020 Community Impact Grant Guidelines
- 2020 Community Impact Grant - Community Programs & Projects Application Checklist

If you have reviewed the 2020 Community Impact Grant Guidelines and have any questions regarding this application form or eligibility, please contact CIP@rmwb.ca.

**Organization Name:** JANVIER DENE WOOD BUFFALO COMMUNITY ASSOCIATION

**Declaration:** In making this application, we, the undersigned, confirm:

Board Member(s) and/or  
Executive Director Initials:

- that we have read the Community Impact Grant Guidelines;
- that we understand that this application form and all attachments shall be part of the **public** Council agenda and accessible through all methods that the Council agenda is available;
- that we understand that this application form and all required attachments must be completed in full and received before 4:30 p.m. MT on Monday, September 23, 2019;
- that we understand the term of the Community Impact Grant is January 1 to December 31, 2020 and that all expenditures must happen during this term; and
- that we are authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent.

RmH

RmH

RmH

RmH

RmH

Rosemary Herman

Signature of Board Member  
(must have signing authority)

ROSEMARY HERMAN

Print Name

2019-09-23

Date: (YYYY-MM-DD)

Jules Nokohoo

Signature of Board Member or Executive Director  
(must have signing authority)

JULES NOKOHO

Print Name

2019-09-23

Date: (YYYY-MM-DD)

## Community Programs and Projects Part A - Organization Summary

### 1. Organization Details

<b>Organization Name:</b>	JANVIER DENE WOOD BUFFALO COMMUNITY ASSOCIATION
<b>Street Address:</b>	110 JANVIER DRIVE
<b>City/Hamlet:</b>	JANVIER
<b>Province:</b>	ALBERTA
<b>Postal Code:</b>	T0P 1G0
<b>Phone Number:</b>	780-559-0074
<b>Email Address:</b>	<span style="background-color: black; color: red;">17(1)</span> OFFICE.JDWBCA@GMAIL.COM
<b>Act Registered Under:</b>	Societies Act (Alberta)
<b>Registration Number:</b>	5013190789

*Note: Organization must be in good standing to receive funding.*

### 2. Main Contact

<b>Title:</b>	EXECUTIVE DIRECTOR
<b>Name:</b>	JULES NOKOHOO
<b>Daytime Phone:</b>	780-559-0074
<b>Email Address:</b>	<span style="background-color: black; color: red;">17(1)</span> OFFICE.JDWBCA@GMAIL.COM

### 3. Executive Director

<b>Name:</b>	SAME AS ABOVE
<b>Daytime Phone:</b>	
<b>Email Address:</b>	

### 4. Board Chair / President

<b>Name:</b>	SAME AS ABOVE
<b>Daytime Phone:</b>	
<b>Email Address:</b>	

*Note: Should any of the contact details in Questions 2 to 4 change before December 31, 2020, please advise the Community Investment Program at CIP@rmwb.ca*



## Community Programs and Projects Part B - Board Questionnaire

5. How often does the Board review the financial position of the agency? What efforts have been made in the past fiscal year to increase the number and types of financial support for your organization?

The Board reviews the financial statements every 6 months. This year we paid an accountant to audit all of our statements and receipts for the first 6 months and will also do a year end report. this fall we will be approaching all surrounding industry to ask for sponsorships to increase our funding. We will be preparing a sponsorship package so that we can bring in more funds. This will be completed before the end of December 2019.

6. Organization's most recent Fiscal Year End date (YYYY-MM-DD): 2019-12-31

**Unrestricted** net assets from your Financial Statements ending 2019-12-31 \_\_\_\_\_

(Accumulated surplus that the Board has not set aside for a particular purpose)

Total Expenses from your Financial Statements Ending 2019-12-31 \_\_\_\_\_

7. Does your organization have financial reserves greater than the last fiscal year's operating expenses? If so, explain why.

No.

8. What are the restrictions (if any) on becoming a member of your organization **and/or** participating in programs or services?

Resident of the Hamlet of Janvier or the surrounding areas.

9. Minimum number of board members according to bylaws: 5

Number of board members: Currently: 5 2018: 5 2017: 5

How often does the Board of Directors meet? QUARTERLY

**10.** Please list your current Board of Directors:

Name	Board Position	Years on Board
JULES NOKOHOO	PRESIDENT	12.00
LAURA EMERSON	BOARD MEMBER	8.00
ROSEMARIE HERMAN	BOARD MEMBER	12.00
CORONA JANVIER	BOARD MEMBER	12.00
ROSALIND BEST	BOARD MEMBER	1.00

**11.** Are any Board members being paid, or receiving an honorarium for being on the Board or for other positions in the organization outside of their role on the Board? Yes ☒ No ☐

If yes, complete the following table:

Board member name	Paid role in the board / organization	Amount received
17(1)	17(1)	\$ 25.00
17(1)	17(1)	\$ 50.00

-----  
 The personal information collected in this application is collected under the authority of section 33(c) of Alberta's Freedom of Information and Protection of Privacy (FOIP) Act. It will be used to process the application and contact you if needed, during the review of this application. If you have any questions about the collection and use of the personal information you may contact the Manager, Community Investment Program, at 9909 Franklin Avenue, Fort McMurray, AB T9H 2K4 or at (780) 743-7918.  
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## Community Programs and Projects

### Part C - Proposed Program or Project Details

12. **Program or Project Name:** SENIOR HOT LUNCH PROGRAM, ART PROJECT, TRC PROJECT

13. **Beginning Date (YYYY-MM-DD):** 2020-01-01

14. **Completion Date (YYYY-MM-DD):** 2020-12-31

***Note:** The term of the Community Impact Grant is January 1 - December 31, 2020. The program or project and all expenditures must occur during this term.*

15. **What activities will be part of the program or project? Please provide details:**

- a. Use headings if applying for more than one program or project;
- b. List specific activities of each program or project; and
- c. Include details such as location(s), number of sessions, length of sessions, etc.

*(additional space continues on next page)*

SENIOR LUNCH PROGRAM- hot lunch for Elders every monday, wednesday and friday from 12-2pm at the Janvier office. Transportation is provided for elders to and from their homes. Games are played and Elders are able to gather for a healthy meal and speak their native language. 140 Days of Lunches will be held in 2020 with no lunches being provided in the month of July or on Holidays. The program sees between 12-20 Elders per day.

TRUTH AND RECONCILIATION STORY TELLING PROJECT-Robbie Picard Media in conjunction with the JDWBCA will be meeting with local Janvier Elders to record stories of how residential schools have affected them and their families. (Detailed Quote attached) Hire a local translator to assist with filming.

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: Hire a local artist (Gordon Janvier) to paint a Mural on 1 wall of the Janvier Municipal building meeting area(indoors). Purchase 2 paintings and 2 quilts from local Janvier artists for the JDWBCA to display.

15. *(Continued from previous page)*

**16. What objective(s) of the Community Program and Projects stream does this program or project address? (Check all that apply)**

- ☒ To provide a program or project that enhances leisure, cultural, recreational opportunities and/or
- ☒ To support the design and delivery of preventive social service programs that promote and enhance the well-being of individuals, families and communities;
- ☒ To promote programs or projects that address, as directly as possible, any one of the 94 Calls to Action in the Truth and Reconciliation Commission report;
- ☒ To promote and support community capacity and economic growth;
- ☒ To facilitate and promote investment in local projects by residents;
- ☒ To enrich the cultural landscape of the Municipality; and/or
- ☐ To create/maintain a program for recruiting, training and using volunteers.

**17. Describe, in detail, how the program or project will meet and address each objective selected above. (additional space continues on next page)**

*If the Calls to Action objective is selected, please identify the Call to Action and include the following:*

- a. How the Call to Action will be addressed by the activities of the program project;*
- b. How the activities promote healing, language and/or cultural restoration; and*
- c. How the Indigenous community is involved in the planning, execution, participation or follow up to the program or project.*

SENIOR LUNCH PROGRAM- creates a leisure activity for seniors to get together in a healthy way, access resources from other groups, seniors gather to speak Dene and socialize,

TRUTH AND RECONCILIATION STORY TELLING PROJECT- captures a detailed history of Janvier residents,

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: creates a better place for community activities, the current walls are bare, supports a local artist, inspires other local artists



17. (Continued from previous page)

18. How many participants are expected to benefit from the program or project? Please identify them in the table below.

Ages 0 - 3:	5	Adults:	30
Ages 3 - 5:	10	Seniors:	27
Ages 5 - 12:	15	Families:	50
Ages 12 - 18:	15		

19. What is the community need that the program or project will address?

SENIOR LUNCH PROGRAM- residents need healthy programs, healthy meals, a way to get together and speak their traditional language, they need laughing, smiling and fun

TRUTH AND RECONCILIATION STORY TELLING PROJECT- by capturing details about how local resident have been impacted, healing can start and issues can be identified for future healing.

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: the building has no art and isn't inviting, it feels like an institution, there is not currently a welcoming atmosphere

20. How was the need determined?

All needs have been identified through meeting with AHS staff and by meeting with locals

**21. How will the program or project address this need?**

SENIOR LUNCH PROGRAM- will provide a healthy fun activity for many seniors

TRUTH AND RECONCILIATION STORY TELLING PROJECT- provide an outlet for the elders to pass their stories to the next generation for healing.

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: -will create a better atmosphere for all programs

**22. What will be the positive impacts to the community?**

SENIOR LUNCH PROGRAM- increase health, access to other resources through waypoints and AHS that attend the lunches, healthy meals, reason for seniors to get up get dressed and leave the house

TRUTH AND RECONCILIATION STORY TELLING PROJECT- keep a detailed record for future generations, decrease shame that people feel and increase pride, confidence and the understanding of what people have gone through

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: showcase local art, create an inviting space

Part of the CPP Stream is funded through a partnership with the Government of Alberta to provide support for the design and delivery of preventative social services programs that promote and enhance the wellbeing of individuals, families and communities.

To determine if the program, project or service meets the Family and Community Support Services (FCSS) program outcomes of Prevention, Local Autonomy, Volunteerism, Accountability, and Community Development, please answer the following:

**23. Is the program, project or service preventative in nature? Does it enhance the social well-being of families and individuals? Does it have preventative social outcomes?**

**If yes, please explain. If no, leave blank.**

SENIOR LUNCH PROGRAM- some seniors in need can be identified, creates a supportive environment,

TRUTH AND RECONCILIATION STORY TELLING PROJECT- increases the use of AHS programs and encourages elders to use resources

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: increases community pride through art

**24. Does the program, project or service:**

- Help people develop independence, strengthen coping skills and become more resistant to crisis?  
Yes ☒ No ☐
- Help people develop an awareness of social needs?  
Yes ☒ No ☐
- Help develop interpersonal and group skills which enhance constructive relationships among people?  
Yes ☒ No ☐
- Help people and communities to assume responsibility for decisions and actions which affect them?  
Yes ☒ No ☐
- Provide supports that help sustain people as active members of the community?  
Yes ☒ No ☐

**25. Is the program, project or service:**

- Primarily a recreation, leisure, entertainment or sporting activity or event?  
Yes ☒ No ☐
- Offering direct assistance, including money, food, clothing or shelter, to sustain an individual or family?  
Yes ☐ No ☒
- Primarily rehabilitative, therapeutic or crisis management?  
Yes ☐ No ☒
- A duplication of services provided by any level of government?  
Yes ☐ No ☒
- A capital expenditure such as the purchase, construction or renovation of a building or facility?  
Yes ☐ No ☒

**26. What does/will a successful program or project look like?**

SENIOR LUNCH PROGRAM- high attendance rates, smiling happy elders, laughing, speaking Dene, more elders accessing other resources that they find out about when they are at the office

TRUTH AND RECONCILIATION STORY TELLING PROJECT- goal of interviewing and recording the stories of 20 Elders, encreasing healing and understanding

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: a beautiful wall mural and more art for the walls of the Janvier office

**27. How will the program or project's success be measured (e.g., surveys, evaluation, longitudinal studies)?**

SENIOR LUNCH PROGRAM- 140 days of hot lunches provided, feedback from seniors

TRUTH AND RECONCILIATION STORY TELLING PROJECT- 20 complete stories told, recorded

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: 4 art pieces purchased and 1 wall mural painted

**28. Does the program or project duplicate or overlap with other programs or projects offered in the community? How is this organization's program or project unique?**

There are no other programs being offered in the community other than the foodbank and trauma counseling.

**29. How will the program or project be promoted/advertised?**

*(Successful programs or projects shall state "Funding considerations provided by the Regional Municipality of Wood Buffalo" on all print and digital advertisements and shall not use the Municipal logo.*

LUNCH PROGRAM- Elders are phoned each day that they are lunches to make sure they have transportation, advertised on the community newsletter and on facebook

TRUTH AND RECONCILIATION STORY TELLING PROJECT- advertised on the community newsletter and on facebook, will be talking to Elders at the community lunches in person

JANVIER MUNICIPAL CENTER ART/MURAL PROJECT: advertized in the community newsletter and on facebook.

**30. The Community Programs and Projects stream is intended to promote an allied social profit sector within the Municipality. What other community groups or organization will be involved in the program or project?**

- a. List each community group or organization; and
- b. Define each community group or organization's role.

Alberta Health Services-provide services and information at events  
Waypoints-provide services and information at events  
FoodBank-provide services and information at events  
Wood Buffalo Library-provide services and information at events

**31. The Community Programs and Projects stream is intended to promote public/volunteer participation in the planning, delivering and governing of community programs and projects. How will volunteers be involved in the proposed program or project?**

Volunteers help out for setup and take down of all events



- 32. The CPP stream requires at least one other source of funding (e.g., monetary donations or grants, sponsorships, significant in-kind contributions, etc.) aside from the Community Impact Grant. Describe any other funding initiatives the organization has taken or is planning to implement to support this requirement.**

-The Chipewyan Prairie First Nation has agreed to contribute to the hot lunch program for any elders that live on the first nation that attend the lunch at the RMWB office  
-we are currently developing a sponsorship package to approach all local industry for sponsorship as the RMWB funding will not be able to cover all costs of the planned programs and projects.

- 33. Outline any expected in-kind contributions for this program or project:**

Robbie Picard Media has agreed to volunteer some time to the TRC project  
Volunteers for fundraising will be used once a Casino date is confirmed for additional funding

### Program or Project Budget

- 34. a)** Please be advised that although your organization's fiscal year may not run January - December, that is the funding period of the Community Impact Grant. The following content must only relate to the period of January 1 - December 31, 2020.
- b)** Please include all anticipated sources of revenue for the program or project and whether or not it is in progress (applied for but not yet confirmed) or secured (confirmed).
- c)** Please list all sources of funding separately and name the sources in the space provided.
- d)** Do not include this grant application as a source of revenue.

Source of Projected Income	Revenue Jan - Dec 2020	Revenue Status	
		In Progress	Secured
Project/Program Income (Ticket sales, admission, etc.)		<input type="checkbox"/>	<input type="checkbox"/>
Government of Alberta Grant		<input type="checkbox"/>	<input type="checkbox"/>
Government of Canada Grant		<input type="checkbox"/>	<input type="checkbox"/>
Casinos/Bingos	9,250.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Donation from: CPFN	5,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Donation from: Tervita	10,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Donation from: Cenovus	5,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from: MEG Energy	10,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sponsorship from: CNOOC	10,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sponsorship from: Conoco Phillips	10,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
<b>Total (A)</b>		\$ 59,250.00	



**36. Provide any additional information that may assist in developing a better understanding of the organization or its services/programs during the grant review:**

TRC Project-\$50000 contracted , \$10000 Dene interpreter/planning  
Hot Lunches-140 days of lunches  
Art Project-\$8000 mural, \$2000 4 art pieces

**37. Attachments**

The following **MUST** accompany this application.

**Failure to submit the following will result in this application being deemed incomplete.**

☒ Financial Statements of **most recent** fiscal year end (Year end date must fall between July 1, 2018 and June 30, 2019)

The following is **OPTIONAL** to this application.

☐ Project Logic Model (if available)

**Completed and Signed Applications are to be submitted:**

**Preference is By Email:** CIP@rmwb.ca

**OR**

**In Person or By Mail:**

Community Investment Program  
Community Services  
Regional Municipality of Wood Buffalo  
9909 Franklin Avenue  
Fort McMurray, AB T9H 2K4

**LATE or INCOMPLETE applications will not be processed  
(Community Investment Program Policy FIN-220, Section 3.1.5)**



ROBBIE PICARD  
MEDIA



**Robbie Picard Media is excited to work closely with the Janvier Dene Wood Buffalo Community Association to create a series of professional videos to ultimately capture Elders' experiences with the effects of residential schools on them and their families. We expect to meet with 20 elders over the course of our filming time. The goal of this project is to ensure their voices are heard in their own words.**

## **Overview**

**To begin, we will spend time researching the history of Janvier and the important cultural practices of the First Nation to establish an understanding of context before we begin interviews with Elders.**

**The Janvier Dene Wood Buffalo Community Association and the Truth and Reconciliation Commission of Canada will be consulted, so we can compile a list of appropriate, respectful questions to ask the Elders. As well, we will be gathering footage and information to create professionally edited digital media to be shared with the community to encourage residents to participate in this important project.**

**In order to facilitate a trusting relationship between community members and the Robbie Picard Media crew, Robbie and his assistants will travel to Janvier to attend Elders' lunches to give everyone a chance to get to know the film crew in an informal setting.**

**During the interview sessions, Robbie Picard Media will provide light refreshments for the Elders. We will do our utmost to ensure a safe, caring and friendly atmosphere to encourage the Elders to share their stories with us. There will be consent documents to sign for everyone who appears on film so that the footage can be shared.**

**Interview sessions will take place either in Elder's homes or at the RMWB Janvier office, whichever the Elders prefer and are comfortable with. A Dene translator from the Janvier Dene Wood Buffalo Community Association will help us to gather stories in whichever language the Elders wish to use.**



ROBBIE PICARD  
MEDIA

PROUD FULL MEMBER OF:



Northeastern Alberta  
Aboriginal Business Association

## Estimated Costs of Production

The total costs of production will be \$50,000. Our projected expense breakdown is as follows:

- **Editing - [REDACTED] hours at a rate of [REDACTED] per hour - \$2,500**
- **Travel - 21 trips x travel time + mileage - \$17,010**
  - Mileage - \$5,460
  - [REDACTED] Videographers - \$[REDACTED]/hr x [REDACTED] trips x [REDACTED] hours/trip - \$12,600
  - Admin Assistant - \$[REDACTED]/hour x [REDACTED] hours/ trip - \$1,680
- **Admin and Miscellaneous Costs - \$530**
  - research, emails, scheduling, supplies
- **Refreshments - \$[REDACTED] per interview x [REDACTED] interviews - \$1,400**
- **Videography - [REDACTED] videographers and [REDACTED] Admin Assistant - \$28,560**
  - [REDACTED] videographers - \$[REDACTED] each/hr x [REDACTED] hrs x [REDACTED] trips - \$25,200
  - Admin Assistant - [REDACTED]/hr x [REDACTED] hours x [REDACTED] trips - \$3,360

## Deliverables

- **A professionally filmed and edited video and poster to use on social media and to post in the community to encourage community members to participate in the project.**
- **A series of 20 videos of Elders telling their unique stories in their own words**
- **All final videos and graphics will be provided to the Janvier Dene Wood Buffalo Community Association**

We at Robbie Picard Media are looking forward to participating in this ground-breaking project over the course of the year 2020. Please call me at 780-880-3355 and we will schedule a meeting to discuss further details.

Sincerely,

Robbie Picard



**Janvier Dene Wood Buffalo  
Community Association**

**Financial Statements  
(Unaudited)**

**December 31, 2018**

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# **Janvier Dene Wood Buffalo Community Association**

## **Financial Statements (Unaudited)**

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**December 31, 2018**

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## **Independent Practitioners' Review Engagement Report**

### **To the Directors of Janvier Dene Wood Buffalo Community Association**

#### **Report on the Financial Statements**

We have reviewed the accompanying financial statements of Janvier Dene Wood Buffalo Community Association that comprise the statement of financial position as at December 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements**

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

#### **Practitioners' Responsibility**

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

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

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

#### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Janvier Dene Wood Buffalo Community Association as at December 31, 2018, 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.

## Janvier Dene Wood Buffalo Community Association

### Statement of Operations (Unaudited)

For the year ended December 31,	2018	2017
<b>Revenues</b>		
Regional Municipality of Wood Buffalo (Schedule 1)	\$ 159,000	\$ 209,850
Government of Canada Grant - Senior's Horizon Program (Schedule 2)	22,600	-
Industry funders (Schedule 1)	1,000	3,500
Other funders (Schedule 1)	630	774
Fundraising (Schedule 1)	-	3,625
Revenue deferred from prior year	41,120	-
Revenue deferred to future year	(43,419)	(41,120)
	<b>180,931</b>	<b>176,629</b>
<b>Expenditures</b>		
Advertising and promotion	-	1,612
Board meeting and travel expense	450	9,400
Cultural events	11,795	5,300
Elder support	10,320	11,570
Insurance	2,010	1,886
Interest and bank charges	170	139
Knitting - Senior's Horizon Program	2,010	-
Management fees	74,000	80,950
Miscellaneous	3,450	6,620
Office	258	320
Professional fees	15,289	5,000
Senior community support worker	43,182	42,845
Seniors Hot Lunch Program	12,516	3,450
Telephone	1,276	1,457
Travel	1,080	6,080
Yoga - Senior's Horizon Program	3,125	-
	<b>180,931</b>	<b>176,629</b>
<b>Excess of revenues over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

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## Janvier Dene Wood Buffalo Community Association

### Statement of Changes in Net Assets (Unaudited)

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For the year ended December 31,	2018	2017
Net assets, beginning of year	\$ 19,770	\$ 19,770
Excess of revenues over expenditures	-	-
Net assets, end of year	\$ 19,770	\$ 19,770

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# Janvier Dene Wood Buffalo Community Association

## Statement of Financial Position (Unaudited)

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December 31,	2018	2017
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### Assets

#### Current

Cash	\$ 14,566	\$ 16,587
Accounts receivable	51,759	50,100
Prepaid expenses	664	664

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	\$ 66,989	\$ 67,351
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### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 3,800	\$ 6,461
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Deferred revenue (note 3)	43,419	41,120
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	47,219	47,581
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Net assets	19,770	19,770
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	\$ 66,989	\$ 67,351
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### Contingent liabilities (note 4)

Approved on behalf of the Board:

\_\_\_\_\_ Member

\_\_\_\_\_ Member



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## Janvier Dene Wood Buffalo Community Association

### Statement of Cash Flows (Unaudited)

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For the year ended December 31,	2018	2017
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess of revenues over expenditures	\$ -	\$ -
Change in non-cash working capital items		
Accounts receivable	(1,659)	(50,100)
Prepaid expenses	-	738
Accounts payable and accrued liabilities	(2,661)	(3,719)
	(4,320)	(53,081)
<b>Financing activity</b>		
Deferred revenue	2,299	41,120
<b>Decrease in cash</b>	(2,021)	(11,961)
<b>Cash, beginning of year</b>	16,587	28,548
<b>Cash, end of year</b>	\$ 14,566	\$ 16,587

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# Janvier Dene Wood Buffalo Community Association

## Notes to the Financial Statements (Unaudited)

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December 31, 2018

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### 1. Nature of operations

Janvier Dene Wood Buffalo Community Association (the "Association") is a not-for-profit organization incorporated provincially under the Societies Act of Alberta. As a provincial not-for-profit association, the Association is exempt from the payment of income tax under Section 149(1) of the Income Tax Act. The mandate of the Association is to collectively participate in the needs and interests of its community through providing sustainable programming that is beneficial for all of the community.

### 2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

#### (a) Cash equivalents

Cash and cash equivalents consist of cash on hand and bank deposits.

#### (b) Revenue recognition

The Association 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. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Investment income includes dividends and interest income recorded on the accrual basis, as well as realized investment gains and losses and unrealized gains and losses on financial instruments subsequently measured at fair value. Investment income is included in the statement of operations, deferred or reported directly in net assets depending on the nature of any external restrictions imposed on the investment income.

Revenue from the sale of services is recognized upon provision of the services to the purchaser.

#### (c) Donated material and services

The Association relies on volunteer time and donated goods and services, including rent to achieve its purposes. Because of the difficulty of determining their fair values, volunteer time and donated goods and services are not recognized in these financial statements.

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# Janvier Dene Wood Buffalo Community Association

## Notes to the Financial Statements (Unaudited)

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December 31, 2018

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### 2. Significant accounting policies (continued)

#### (d) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

#### (e) Financial instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

The Association subsequently measures the following financial assets and financial liabilities at amortized cost:

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

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

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset, is recognized in operations.

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## Janvier Dene Wood Buffalo Community Association

### Notes to the Financial Statements (Unaudited)

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December 31, 2018

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#### 3. Deferred revenue

Deferred revenue represents funds received that will be recognized as revenue in the next fiscal year, when the related expenses are incurred, or when the terms of the funding agreement have been fulfilled.

	2018	2017
Regional Municipality of Wood Buffalo	\$ 25,954	\$ 41,120
Government of Canada - Senior's Horizon Program	17,465	-
	<b>\$ 43,419</b>	<b>\$ 41,120</b>

#### 4. Contingent liabilities

Government contributions related to the projects of the Association are subject to conditions regarding the expenditure of funds. The Association's accounting records are subject to audit by the various funding agencies. Should any instances be identified in which the amounts charged to projects are not in accordance with the agreed terms and conditions, amounts would be refundable to the respective funding agencies.

Adjustments to the financial statements as a result of these audits will be recorded in the period in which they become known.

#### 5. Economic dependence

A substantial portion of the Association's operating funds are provided by the Regional Municipality of Wood Buffalo. The Association would likely be unable to continue operations to the extent that it currently does, without this funding and is therefore economically dependent on the Regional Municipal of Wood Buffalo funding.

#### 6. Financial instruments

Transacting in and holding of financial instruments exposes the Association to certain financial risks and uncertainties. These risks remain unchanged and include:

##### (a) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. The Association's exposure to liquidity risk relates to accounts payable and accrued liabilities and arises from the possibility that the timing and amount of its cash inflows will not be sufficient to enable it to meet its financial obligations as they become due. Management believes this risk is minimized through documenting when payments become due and managing cash flow to meet those obligations.

**Janvier Dene Wood Buffalo Community Association****Schedule 1****Regional Municipality of Wood Buffalo Program  
Statement of Operations**

<b>For the year ended December 31,</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Regional Municipality of Wood Buffalo	\$ 159,000	\$ 209,850
Industry funders	1,000	3,500
Other funders	630	774
Fundraising	-	3,625
Revenue deferred from prior year	41,120	-
Revenue deferred to future year	(25,954)	(41,120)
	<b>175,796</b>	<b>176,629</b>
<b>Expenditures</b>		
Advertising and promotion	-	1,612
Board meeting and travel expense	450	9,400
Cultural events	11,795	5,300
Elder support	10,320	11,570
Insurance	2,010	1,886
Interest and bank charges	170	139
Management fees	74,000	80,950
Miscellaneous	3,450	6,620
Office	258	320
Professional fees	15,289	5,000
Senior community support worker	43,182	42,845
Seniors Hot Lunch Program	12,516	3,450
Telephone	1,276	1,457
Travel	1,080	6,080
	<b>175,796</b>	<b>176,629</b>
<b>Excess of revenue over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**Janvier Dene Wood Buffalo Community Association****Schedule 2****Senior's Horizon Program  
Statement of Operations**

<b>For the year ended December 31,</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Government of Canada	\$ 22,600	\$ -
Revenue deferred to future year	(17,465)	-
	<b>5,135</b>	<b>-</b>
<b>Expenditures</b>		
Knitting	2,010	-
Yoga	3,125	-
	<b>5,135</b>	<b>-</b>
<b>Excess of revenue over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>