

CITY OF NORTH BATTLEFORD

AGENDA

for

**THE CITY OF NORTH
BATTLEFORD SASK.
LOTTERIES COMMUNITY
GRANT ADJUDICATION
COMMITTEE**

No. 5/20

Wednesday, April 29, 2020



**North
Battleford**

**THE CITY OF NORTH BATTLEFORD SASK. LOTTERIES COMMUNITY GRANT
ADJUDICATION COMMITTEE MEETING NO. 5/20**

CITY HALL - EMAIL

Wednesday, April 29, 2020

AGENDA

COMMUNITY GRANT ALLOCATION

Grant Year 2019-2020

- | | | |
|----------|--------------------------------------------------------------------------------------|-------------------------|
| 1 | Battlefords Gymnastics Club – Equipment | [Application #2] |
| 2 | Battlefords Wildlife Federation – Raise and Release
Into the Wild Program | [Application #3] |
| 3 | North Battleford Golf & Country Club Jr. Golf – Junior
Golf Program | [Application #4] |
| 4 | Pioneer Association – Seniors Activities | [Application #5] |
| 5 | Battlefords Harness Club – Wagon Trek 2020 | [Application #6] |

CORRESPONDENCE

NONE

DISCUSSION:

**Discussion on Battlefords Boys and Girls Club regarding
the Spray Park and the yearly application.**

NEXT MEETING: July 29, 2020

VENUE: TBD

ADJOURNMENT

**THE CITY OF NORTH BATTLEFORD SASK. LOTTERIES COMMUNITY GRANT
ADJUDICATION COMMITTEE MEETING NO. 04/20**

Minutes of the City of North Battleford Sask. Lotteries Community Grant Adjudication Committee Meeting No. 04/20 held Monday, January 6, 2020, at the Don Ross Centre, commencing at 4:00 p.m.

MEMBERS PRESENT: Coun. K. Hawtin
L. Gattinger - MAL

MEMBERS ABSENT: Coun. D. Buglas
H. O'Neill – MAL
A. Maunula – MAL
K. Fransoo – JPII

EX-OFFICIO ABSENT: Mayor R. Bater

ADMINISTRATION PRESENT: Director of Leisure Services
Secretary

Meeting was adjourned with no discussion or approvals as quorum was not present.

NEXT MEETING

The next meeting is TBD.

CHAIR

SECRETARY

TO: Chairman Don Buglas
Members of the City of North Battleford Sask. Lotteries Community Grant
Adjudication Committee

FROM: Cheryl DeNeire, Director of Leisure Services

DATE: April 29, 2020

SUBJECT: Community Grant Request Summary

APPLICATIONS FOR GRANT YEAR 2020/2021

- | | | |
|----------|----------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | Battlefords Gymnastics Club [Application #2]
Equipment | \$ 2,000.00 |
| | MEETS CRITERIA
RECEIVED \$2,000.00 in 2019/2020
RECEIVED \$1,500.00 in 2017/2018 | |
| 2 | Battlefords Wildlife Federation [Application #3]
Raise & Release Pheasant into the Wild Program | \$ 2,000.00 |
| | MEETS CRITERIA
RECEIVED \$1,500.00 in 2019/2020 | |
| 3 | North Battleford Golf & Country Club Jr. Golf [Application #4]
Junior Golf Program | \$ 2,000.00 |
| | MEETS CRITERIA
RECEIVED \$2,000.00 in 2019/2020
RECEIVED \$2,000.00 in 2018/2019
RECEIVED \$2,000.00 in 2017/2018 | |
| 4 | Pioneer Association [Application #5]
Seniors Activities | \$ 4,000.00 |
| | MEETS CRITERIA
RECEIVED \$3,500.00 in 2019/2020
RECEIVED \$3,500.00 in 2018/2019
RECEIVED \$3,000.00 in 2017/2018 | |
| 5 | Battlefords Harness Club [Application #6]
Wagon Trek 2020 | \$ 2,000.00 |
| | MEETS CRITERIA | |

**Cheryl DeNeire,
Director, Leisure Services**

CITY OF NORTH BATTLEFORD
COMMUNITY GRANT PROGRAM C271/R15

Pay out from 2142145008

Total Allotted \$ 103,664.00
 Remaining Funds \$ 84,164.00

\$ 103,664.00 Total Allotted
 \$ - Amount paid out
To be paid back

2020-2021 COMMUNITY GRANT PROGRAM

Grant #: CG:20:127

		<u>Committed</u>	<u>Completed Project Costs</u>	<u>Paid Out</u>	<u>Project Report Form</u>	<u>Under Rep Pop. Pro.</u>	<u>Date of Pay/Rep</u>
		\$ 19,500.00	\$ -	\$ -			
1	NB Kinsmen Indoor Rodeo - 50th Indoor Rodeo	\$ 7,500.00					
2	Battlefords Gymnastics Club - Equipment PENDING	\$ 2,000.00					
3	Battlefords Wildlife Federation - Raise & Release Pheasant into the Wild Program PENDING	\$ 2,000.00					
4	North Battleford Golf & C.C. Jr Golf - Junior Golf Lessons PENDING	\$ 2,000.00					
5	Pioneer Association - Seniors Activities PENDING	\$ 4,000.00					
6	Battlefords Harness Club - Wagon Trek 2020 PENDING	\$ 2,000.00					

RECEIVED
FEB 06 2020
JUNO



**North
Battleford**

Treaty Six Territory | Saskatchewan | Canada



#2.

2,000.00

**SASKATCHEWAN LOTTERIES
COMMUNITY GRANT PROGRAM
LEISURE SERVICES | 306-445-1700**

Return to:
City of North Battleford Leisure Services
PO Box 460, 1291-101st Street
North Battleford, SK
S9A 2Y6
Tel: 306-445-1700 **Fax:** 306-445-0411
Contact: Val Mysko

Name of Group Battlefords Gymnastics Club
Non-Profit #
Mail address 2182 95th Street
Contact Person Natalie Elliot
Address 301B 114th Street Phone # 306-445-2298
Email battgymclub@hotmail.ca
Proposed Activity/Program/Event etc.

New equipment- to provide gymnastics training safely.
Having more equipment gives our coaches the opportunity
to train athletes without having to wait for other groups to
be done with the equipment.
We would love to install another set of un-even bars.

Proposed Date(s) ongoing
Proposed Time(s) ongoing.
Location club.

Project description (include objectives of program, benefits to participants)
Having new equipment for our club ensures our coaches
can teach skills safely to children aged 2 & up. Benefits
for our participants- learning safely, proper landing mats.

Estimated number of participants 100

This project request is a City of North Battleford Community Grant application for funds only:

☒ Yes ☐ No

If no, where else have you applied for funding and the amount requested/approved.

Without financial assistance from this grant request, will this activity/program/event take place?

☐ Yes ☒ No

Proposed Budget

Details

Expenditures

	Amount
Maximizers	\$ 1895.00
Cable tighteners	\$ 692.00
Freight	\$ 1644.00
Total	\$ 4231.00
Revenue	Amount

Total

Amount requested from Community Grant
SELF HELP

\$ 2,000.00

Signature

Astoria Elliot

Date

January 22, 2020



Quotation # QTC-00018068

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Date: 8/26/2019

BATTLEFORD GYMNASTICS CLUB
752 110 ST
NORTH BATTLEFORD SK
CANADA S9A 2G6

Delivery address

BATTLEFORD GYMNASTICS CLUB
752 110 ST
NORTH BATTLEFORD SK
CANADA S9A 2G6

ATTN: LESLEY @ 306-445-2255

Customer account: CSK00099
Email: mcale@lagan@hotmail.com

Customer reference	Quoted by	Carrier
ATTN: LESLEY	SARA THOROGOOD Ext. s.thorogood@spithamerica.com	MC GILL 10528

Line #	Item #	Description	Qty	Unit Price (CAD)	Discount (%)	(CAD)
1	124 WHIMAN	MAYMAZERS (SET OF 4)	1.00 EA	1,895.00		1,895.00
2	11774 WHIMAN	CLARKE TIGHTENERS (SET OF 4)	1.00 SET	852.00		852.00
3	417 WHIMAN	TRAINING MAT 8'X10'X1"	1.00 EA	914.00		914.00
4	SALES FREIGHT	SALES FREIGHT	1.00 EA	1,844.00		1,844.00

Terms of delivery
FOB SA Spot (FOB)

Payment mode
Credit card (CC)
Payment terms
Prepaid (PP)

TOTAL AMOUNT IN CAD	4,805.00
GST	240.25
TOTAL AMOUNT DUE IN CAD	5,045.25

QUOTE IS ONLY VALID FOR 30 DAYS

NOTE: Once an order is placed, we advise you to thoroughly inspect it upon delivery, and any freight damage must be documented on the Bill Of Lading and photos taken. For complete instructions on how to prepare for your delivery, please visit our website at www.spithamerica.com/delivery-information.

Please sign and return quotation with method of payment as confirmation of this order.

Signature _____ Name _____ Title _____



1000 Riverside Rd.
12th Avenue, Suite 100
Winnipeg, MB R2H 1G9

Canada Office: Phone (204) 324-2214
(204) 324-2474 Fax: (204) 324-2474

Valerie Mysko

From: Battlefords Gymnastics Club <battgymclub@hotmail.ca>
Sent: April 20, 2020 8:34 AM
To: Valerie Mysko; Battlefords Gymnastics Club
Subject: Re: Community grants application

Hi Val.
Here is our write up for the meeting.
Thanks.
Natalie Jesney

To whom it may concern:

I am writing on behalf of the Battlefords Gymnastics Club. We are asking for a new set of bars from the grant application. We currently have one set of bars at the gymnastics club. There are over 150 gymnasts who use the bars. Right now only one or maybe two gymnasts can use the bars at one time. Another set of bars would be used so much and would help all the gymnasts get stronger. They would all be able to learn more new skills and be more active during their classes at the gym.

With the current situation of COVID-19 and the gym being closed we will not have any extra money to buy equipment in the near future. Some new equipment would help us bring in some new participant registrations once we are able to re-open. Having more equipment always interests people to come into the club. We will need many new registrations once the club reopens to get us some revenue into the club.

Thank you very much for your consideration.

Lesley Silver

Get [Outlook for iOS](#)

From: Valerie Mysko <vmysko@cityofnb.ca>
Sent: Friday, March 27, 2020 10:43 AM
To: Battlefords Gymnastics Club
Subject: RE: Community grants application

Yes I can include it with your application if you want me to

Val Mysko
Central Receptionist
City of North Battleford
Box 460
1291 – 101 Street
North Battleford, Sask.



Return to:

City of North Battleford Leisure Services
PO Box 460, 1291-101st Street
North Battleford, SK
S9A 2Y6

Tel: 306-445-1700

Fax: 306-445-0411

Contact: Val Mysko

3

\$2000.00

Name of Group	Battleford Wildlife Federation		
Non-Profit #	106776164RR0001		
Mail address	Box 35 North Battleford, Sask. S9A 2X6		
Contact Person	Cheryl Irvine		
Address	10203 Hamelin St.	Phone #	306-445-5298
Email	cjirvine@sasktel.net		

Proposed Activity/Program/Event etc.

The Battlefords Wildlife Federation are hoping to build another flight pen this year to add to the other flight pen we built last year. We released about 200 birds all together but we are hoping to increase that number this year. Our biggest expense is our flight pens, we have room for more but just need financial help. Our main goal is try release a lot of birds every year until it can start maintaining the population itself but to do this we have to have big releases every year. We will always work with the youth and teachers but that is on a small scale of what we want to do.

Proposed Date(s)	April 1, 2020
Proposed Time(s)	release September 25, 2020
Location	

Project description (include objectives of program, benefits to participants)

The children and teachers had an absolute blast watching caring for the eggs, and participating in the release. One kid told my son that he was mad at him and when my son asked why, the student said that he was mad that he was taking his birds away from him. The kids and teachers learned a lot about pheasants and about the hatching process. It really taught them life lessons and how fragile life is and that not everyone makes it. The cheering that everyone did when every bird came out and flew off was deafening and gave us a deep satisfaction of

Estimated number of participants	1000
----------------------------------	------



This project request is a City of North Battleford Community Grant application for funds only:

☐ Yes ☒ No

If no, where else have you applied for funding and the amount requested/approved.

We are asking the Town of Battleford to help us and the Gold Eagle Casino

Without financial assistance from this grant request, will this activity/program/event take place?

☐ Yes ☒ No

Proposed Budget

Details

Expenditures

For the total cost of flight pen, eggs, chicks, and incubators

Amount

\$6,538.00

Total

Revenue

We will see what grants we get to determine what we can do, but we can't do it alone.

Amount

Total

Amount requested from Community Grant

2000

SELF HELP

2000

Signature

Cheryl Irvine

Date

Feb 4/20



Battlefords Wildlife Federation

Box 35 North Battleford, Sask. S9A 2X6

Some BWF Programs

Hunter Education
And Firearm Safety

February 4, 2020

Indoor Shooting
Range

George Hooey
Wildlife Collection

City of North Battleford

Box 460

Membership Insurance
Options

North Battleford, Sask.

S9A 2Y6

BWF Awards Night

Hi Val,

Youth Conservation
Camp

I am bring this grant application form for the Battlefords Wildlife Federation to apply to Saskatchewan Lotteries Grant starting in April 2020.

Habitat Trust

Goose Project

BWF Scholarship

Please feel free to contact me if you have any questions. Thanks so much.

Pheasant Program

Fins Program

Antler Collection

Hide Collection

Cheryl Irvine

Snowshoes for Youth

306-445-5298

BWF Annual Smoker

Vic Pearsol Boat
Launch (Murry Lake)

Operation Respect

Wildlife Tomorrow

Youth Conservation
Leadership Initiative

BATTLEFORDS WILDLIFE FEDERATION

Financial Statements

Year Ended November 30, 2019

★ We are in the process of doing renovations to the Wildlife building. We have K R Electric coming in a week to do \$4,000.00 worth of electrical wiring & lights.



Holm Raiche Oberg
Chartered Professional Accountants P.C. Ltd.

1321 101st Street
North Battleford, Saskatchewan
S9A 0Z9
Phone: (306) 445-6291
Fax: (306) 445-3882
Email: info@hrocpa.ca
Website: www.hrocpa.ca

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Battlefords Wildlife Federation

We have reviewed the accompanying financial statements of Battlefords Wildlife Federation which comprise the statement of financial position as at November 30, 2019 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.

Practitioner's Responsibility for the Financial Statements

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 practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Battlefords Wildlife Federation as at November 30, 2019, 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.

North Battleford, Saskatchewan
January 15, 2020

Holm Raiche Oberg

Chartered Professional Accountants

Graham K. Holm, CPA, CA*
(Retired)

Loralie A. Raiche, CPA, CA, CFP*

Dallan D. Oberg, CPA, CA*

*Denotes a professional corporation



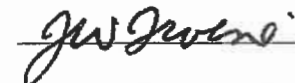
BATTLEFORDS WILDLIFE FEDERATION

Statement of Financial Position

November 30, 2019

	General 2019	Capital 2019	Memorial 2019	Total 2019	Total 2018
ASSETS					
Current					
Cash	\$ 8,816	\$ 540	\$ 8,915	\$ 18,271	\$ 21,397
Term deposits	54,369	5,526	5,920	65,815	67,430
Accounts receivable	555	-	-	555	370
Inventory (Note 3)	3,568	-	-	3,568	4,907
Interest receivable	166	7	72	245	191
Inter-fund receivable(payable)	(500)	500	-	-	-
Goods and services tax recoverable	373	-	-	373	333
Prepaid expenses	5,470	-	-	5,470	5,956
	72,817	6,573	14,907	94,297	100,584
Capital assets (Note 4)	-	305,159	-	305,159	305,159
	\$ 72,817	\$ 311,732	\$ 14,907	\$ 399,456	\$ 405,743
LIABILITIES					
Current					
Accounts payable and accrued liabilities	\$ 4,229	\$ -	\$ -	\$ 4,229	\$ 3,936
Deferred revenue (Note 5)	2,400	-	-	2,400	2,400
	6,629	-	-	6,629	6,336
NET ASSETS					
Internally restricted	-	-6,573	14,907	21,480	21,305
Net assets	66,188	305,159	-	371,347	378,102
	66,188	311,732	14,907	392,827	399,407
	\$ 72,817	\$ 311,732	\$ 14,907	\$ 399,456	\$ 405,743

On behalf of the Board

 Director

See notes to financial statements

BATTLEFORDS WILDLIFE FEDERATION

Statement of Operations

Year Ended November 30, 2019

	General 2019	Capital 2019	Memorial 2019	Total 2019	Total 2018
Revenue					
Bar	\$ 85	\$ -	\$ -	\$ 85	\$ 399
Booth rental	-	-	-	-	100
Donations	360	-	-	360	50
Fundraiser/awards night	6,285	-	-	6,285	-
Grants	1,638	-	-	1,638	1,000
Hall rent	21,184	-	-	21,184	21,310
Henry Kelsey night	1,211	-	-	1,211	1,282
Learn to shoot	150	-	-	150	660
Memberships	5,055	-	-	5,055	4,473
Merchandise	50	-	-	50	-
Miscellaneous	150	-	-	150	-
Pheasant project	4,020	-	-	4,020	-
Shooting range	1,800	-	-	1,800	1,560
Smoker	38,203	-	-	38,203	4,390
Smokin gun raffle	-	-	-	-	5,572
Summer Sizzler	70	-	-	70	-
Turkey shoot	1,328	-	-	1,328	1,278
	81,589	-	-	81,589	42,074
Expenses (Schedule 1)	88,788	-	-	88,788	56,824
Surplus (deficit) from operations	(7,199)	-	-	(7,199)	(14,750)
Other income					
Gain (loss) on disposal of capital assets	-	-	-	-	\$ (752)
Interest income	444	101	74	619	586
	444	101	74	619	(166)
Surplus (deficit) for the year	\$ (6,755)	\$ 101	\$ 74	\$ (6,580)	\$ (14,916)

See notes to financial statements

BATTLEFORDS WILDLIFE FEDERATION

Statement of Changes in Net Assets

Year Ended November 30, 2019

	General	Capital	Memorial	2019	2018
Net assets - beginning of year	\$ 72,943	\$ 305,159	\$ -	\$ 378,102	\$ 393,136
Surplus (deficit) for the year	(6,755)	101	74	(6,580)	(14,916)
Transfer	-	(101)	(74)	(175)	(118)
Net assets - end of year	<u>\$ 66,188</u>	<u>\$ 305,159</u>	<u>\$ -</u>	<u>\$ 371,347</u>	<u>\$ 378,102</u>

Interest income from the Capital and Memorial funds have been transferred to internally restricted net assets.

BATTLEFORDS WILDLIFE FEDERATION

Statement of Cash Flows

Year Ended November 30, 2019

	General 2019	Capital 2019	Memorial 2019	Total 2019	Total 2018
Operating activities					
Cash receipts from operations	\$ 81,404	\$ -	\$ -	\$ 81,404	\$ 42,653
Cash paid to suppliers	(92,130)	(500)	5,920	(86,710)	(62,249)
Interest received	462	101	2	565	623
Increase (decrease) in cash flow	(10,264)	(399)	5,922	(4,741)	(18,973)
Cash - beginning of year	73,449	6,465	8,913	88,827	107,800
Cash - end of year	\$ 63,185	\$ 6,066	\$ 14,835	\$ 84,086	\$ 88,827
Cash consists of:					
Cash	\$ 8,816	\$ 540	\$ 8,915	\$ 18,271	\$ 21,397
Term deposits	54,369	5,526	5,920	65,815	67,430
	\$ 63,185	\$ 6,066	\$ 14,835	\$ 84,086	\$ 88,827

See notes to financial statements

BATTLEFORDS WILDLIFE FEDERATION**Notes to Financial Statements****Year Ended November 30, 2019****1. Purpose of the organization**

Battlefords Wildlife Federation (the "organization") is a not-for-profit organization incorporated provincially under the Non-profit Corporations Act of Saskatchewan. As a registered charity the organization is exempt from the payment of income tax under Section 149(1) of the *Income Tax Act*.

The organization operates programs that strive to maintain a wildlife display, an indoor range and provide firearm safety courses and facilities for youth and disabled groups in the Battlefords area.

2. Significant accounting policiesBasis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Cash and cash equivalents

The organization's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn, bank lines of credit and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the organization cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis. The net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs remaining to complete the sale. Included in fundraiser/awards night and merchandise expenses is \$631 (2018 - \$267) of product cost.

Capital assets

The organization has adopted paragraph 38 "Capital assets held by small organizations" in its application of section 4431 "Capital assets held by not-for-profit organizations". This paragraph allows an organization to capitalize and not amortize capital assets if the average of annual revenues recognized in the statement of operations for the current and preceding period of the organization and any entities it controls is less than \$500,000.

Capital assets are recorded at cost, with the exception of the original property and equipment acquired prior to 1988, which were recorded at fair market value at that time.

The organization has chosen to capitalize and not amortize capital assets. The major categories of capital assets recorded in the statement of financial position include:

1. Land, building and equipment prior to 1988
2. Building post 1998
3. Equipment

The organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

(continues)

BATTLEFORDS WILDLIFE FEDERATION**Notes to Financial Statements****Year Ended November 30, 2019**

2. Significant accounting policies (*continued*)Net assets

- a) Net assets invested in capital assets represents the organization's net investment in property and equipment which is comprised of the unamortized amount of property and equipment purchased with restricted funds.
- b) Internally restricted net assets are funds which have been designated for a specific purpose by the organization's Board of Directors.
- c) Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, not of transfers, and are available for general purposes.

Donated services

The work of the Battlefords Wildlife Federation is dependent on the voluntary service of many members. Since these services are not normally purchased by the Battlefords Wildlife Federation and because of the difficulty of determining their fair market value, donated services are not recognized in these financial statements.

Fund accounting

Battlefords Wildlife Federation follows the restricted fund method of accounting for contributions.

The General Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to Battlefords Wildlife Federation's capital assets and building expansion campaign.

The Memorial fund reports assets, liabilities, revenues and expenses related to specific bequests made to the organization.

Revenue recognition

Battlefords Wildlife Federation follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fundraiser revenues are recognized as revenue when the event has occurred.

Hall rent is recognized as revenue when the rental date has passed.

Memberships are recognized as revenue when the transaction occurs.

(continues)

BATTLEFORDS WILDLIFE FEDERATION**Notes to Financial Statements****Year Ended November 30, 2019****2. Significant accounting policies (continued)**Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the organization's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- the allowance for doubtful accounts;
- the allowance for inventory obsolescence;
- the recoverability of capital assets;

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. Inventory

	2019	2018
Merchandise	\$ 3,568	\$ 4,907

4. Capital assets

	2019	2018
Land, building and equipment prior to 1988	\$ 137,138	\$ 137,138
Building post 1988	143,698	143,698
Equipment	24,323	24,323
	<u>\$ 305,159</u>	<u>\$ 305,159</u>

5. Deferred revenue

	2019	2018
Damage and key deposit	\$ 600	\$ 600
Prepaid rent	1,800	1,800
	<u>\$ 2,400</u>	<u>\$ 2,400</u>

6. Related party transactions

The following is a summary of the organization's related party transactions:

	2019	2018
<i>Cheryl Irvine (board member and spouse to board member)</i>		
Janitorial services	\$ 1,200	\$ 1,200
Expense reimbursement	4,968	2,693
	<u>\$ 6,168</u>	<u>\$ 3,893</u>

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

BATTLEFORDS WILDLIFE FEDERATION**Notes to Financial Statements****Year Ended November 30, 2019**

7. Financial instruments

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of November 30, 2019.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from customers. In order to reduce its credit risk, the organization reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The organization has a significant number of customers which minimizes concentration of credit risk. There is no allowance for doubtful accounts for the years ended November 30, 2019 and 2018.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, and accounts payable.

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 organization is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

8. Comparative figures

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

BATTLEFORDS WII IFE FEDERATION

Expenses

(Schedule 1)

Year Ended November 30, 2019

	General 2019	Capital 2019	Memorial 2019	Total 2019	Total 2018
Conservation school	\$ 500	\$ -	\$ -	\$ 500	\$ 250
Convention	2,107	-	-	2,107	2,299
Donations	290	-	-	290	290
Family day	-	-	-	-	167
Fundraiser/awards night	7,960	-	-	7,960	798
Goose project	193	-	-	193	-
Henry Kelsey night	1,108	-	-	1,108	1,141
Hides and habitat	625	-	-	625	500
Insurance	4,693	-	-	4,693	4,222
Learn to shoot	-	-	-	-	596
Meetings	80	-	-	80	87
Memberships	3,738	-	-	3,738	3,560
Merchandise	631	-	-	631	84
Miscellaneous	1,079	-	-	1,079	979
Office supplies	1,231	-	-	1,231	675
Pheasant project	8,004	-	-	8,004	-
Professional fees	2,449	-	-	2,449	2,353
Property taxes	11,482	-	-	11,482	10,560
Repairs and maintenance	10,608	-	-	10,608	8,905
Scholarships	500	-	-	500	-
Smoker	19,425	-	-	19,425	9,946
Summer Sizzler	193	-	-	193	-
Turkey shoot	750	-	-	750	972
Utilities	11,142	-	-	11,142	8,440
	<u>\$ 88,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,788</u>	<u>\$ 56,824</u>

See notes to financial statements

**SASKATCHEWAN LOTTERIES
COMMUNITY GRANT PROGRAM**

**Return to: City of North
Battleford Leisure Services**

1291-101st Street, Box 460
North Battleford, SK S9A 2Y6

Tel: 306-445-1700 Fax: 306-445-0411

Contact: Val Mysko

#4

\$2000.00

PLEASE PRINT

1 Name of Group:

North Battleford Golf & C.C. Jr Golf

Non-Profit No:

Mailing Address:

Box 372 North Battleford, SK S9A 2Y3

2 Contact Person:

Dana Johnson

Address:

Tel: (306) 937-5656

Email Address:

contact@northbattlefordgolf.com

3 Proposed Activity/Program/Event etc:

We will offer 18- 1 hour swing classes for Junior kids over two weekends in May. We will offer 7 Junior golf days on Thursday afternoon after school. Both lessons and golf days are free of charge.

4 Proposed Date[s]:

May 7-10 23-24 (lessons) May 7-14/21-28 Jun 4-11-18 (Golf Day)

Time[s]:

10Am - 3pm

Location:

NBGC

5 Project description [include objectives of program, benefits to participants]:

If more space is required, please use back

Pages attached describing the program offered

6 Estimated number of participants:

140 for lessons - 40-70 kids for golf days

7 This project request is a City of North Battleford Community Grant application for funds

Only: Yes ☐ No ☒

If No, where else have you applied for funding and amount requested/approved.

We have requested funds for the Tour of Battleford

8 Without financial assistance from this grant request, will this activity/program/event take

place? Yes _____

No ☒

we would possibly cancel all lessons, and
limit the junior golf days

9 Proposed Budget:

Expenditures:

Details

\$ Amount

BGA FEES
Range FEES
Range Targets

\$2500.00

500.00

500.00

Total

\$3500.00

Revenue:

TOWN OF BATTLEFORD
DONATIONS

\$1000.00

500.00

Total

\$1500.00

Amount requested from Community Grant

SELF HELP

\$2000.00

Signature: _____



Date: _____

Mar 2/20



Our Junior Golf Program introduces all kids to the great game of golf through FREE introduction lessons, free junior golf days, and also days throughout the season of "Take a Kid to the Course for FREE". We continue to have a very successful program with us teaching over 140 kids in lessons over 2 weekends in May. The Junior Golf Days we would average between 40 - 60 kids each week starting the first Thursday in May and ending the third Thursday in June. The golfing days we have TWO mini courses set up for the beginner junior golfers to play, and the back nine for the older more advanced juniors to play. We offer the one mini course with the "Big Cups" for holes on the greens for a much easier putting experience, and the other mini course is the same 5 hole setup with regular cups.

The focus of our program is to teach golf, but we also teach life skills like Core Values with honesty, integrity, sportsmanship, respect, confidence, responsibility, perseverance, courtesy, and judgement.

Studies have shown the kids taking part in golf programs are more likely to have higher confidence in their ability to do well academically, as they felt more confident in their social skills with peers, and credit the program for their ability to appreciate diversity. Our program aims to get young people ready for life's challenges by improving their interpersonal skills, managing emotions, goal setting, and resilience.

Kids returning to the program the following year have had positive experience, improved their golf skills, and have had lots of fun. With the younger kids we offer a SNAG GOLF SYSTEM that is an oversize golf club, a tennis ball sized golf ball, and larger targets to make the game easier to start with. We have kids starting at the age of 5 years old and continue with the program until they graduate from high school. The lesson program we offer each season changes from year to year to make it new and exciting for all the kids especially the ones that participated in previous years. By changing the curriculum each year keeps the kids entertained and challenged through different teaching techniques, drills, and games. The lesson age groups are from 5 years old to 8 years old, 9 to 12, and 13 years and older. We find having the kids in these age groups we are able to accomplish more and having the kids enjoying the lessons even more. The biggest highlight we purchase large pool inflatable animals like flamingos, ducks, and birds that are 7 feet tall and the kids love hitting balls at these types of targets. With these targets, drills, and games we have the

ability to keep the kids engaged in the lessons for the total 45 minutes to an hour. Also through our lessons we will talk about rules of golf, etiquette of the game, and respect of other golfers.

The Junior Golf Days are held on Thursdays in the month of May and June with the kids golfing after school for free. We provide all the necessary equipment again for all the kids to take part in the junior golf days. The environment is supervised by one of our PGA Professionals and other pro shop staff, and we ask that a parent walks with each group while playing the mini course. Each junior golfer receives a T-shirt with a team name on the tee shirt as their uniform to wear when they come out to play. So upon arrival to play on Thursdays they register with the pro shop staff, pick up their own scorecard, equipment is provided from clubs, balls, and tees. We typically have a chipping competition on our Golf Dart Board for points, and then depending on their age and skill level we determine what mini course to play. Points are awarded also for their teams for participation, team name, hole by hole score, completing and adding their scores correctly, signed scorecards, and returning the scorecards after completion of their rounds. We have a weekly updated team leaderboard for all the kids to see each week, and at the end of the season we host our own Tour Championship for all the kids. At the end of the Tour Championship all kids are offered a hot dog, hamburger, and a juice. We have some prizes for the season, and to complete our year.

The North Battleford Golf & C.C. is very proud of our Junior Golf Program, and will continue to improve each season to always be a leader in the industry for kids to participate in this great game of a lifetime. We are always looking to purchase new equipment or training tools for the kids to make it easier for all to play and enjoy this great game.

Dana Johnson
Director of Golf
North Battleford Golf & C.C.

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

FINANCIAL STATEMENTS

OCTOBER 31, 2019



Vantage
CHARTERED PROFESSIONAL ACCOUNTANTS

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

FINANCIAL STATEMENTS

OCTOBER 31, 2019

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MANAGEMENT REPORT

The North Battleford Golf and Country Club Inc.
Report of Management

Management has the responsibility for preparing the accompanying financial statements and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles in making objective judgements and estimates in accordance with Canadian accounting standards for not-for-profit organizations.

In discharging its responsibilities for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records maintained.

Ultimate responsibility for the financial statements to members lies with the board of directors.

Vantage, an independent firm of Chartered Professional Accountants, is appointed by the board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to the board of directors to discuss their audit and their findings as to the integrity of the company's financial reporting and the adequacy of the system of internal controls.



Dana Johnson
Director of Golf

February 18, 2020

INDEPENDENT AUDITORS' REPORT

The Board of Directors
The North Battleford Golf and Country Club Inc.
North Battleford, Saskatchewan

Opinion

We have audited the accompanying financial statements of The North Battleford Golf and Country Club Inc., which comprise the statement of financial position as at October 31, 2019, the statements of operations and net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The North Battleford Golf and Country Club Inc. as at October 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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 North Battleford Golf and Country Club Inc.'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

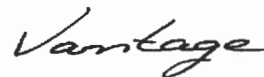
Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditors' 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 auditors' 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 judgement 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 company'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 company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the company 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.

The logo for Vantage Chartered Professional Accountants, featuring the word "Vantage" in a stylized, cursive script.

Chartered Professional Accountants

North Battleford, Saskatchewan
February 18, 2020

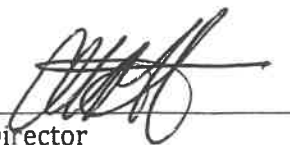
THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

STATEMENT OF FINANCIAL POSITION AS AT OCTOBER 31, 2019

ASSETS

	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash	\$ 33,875	\$ 12,667
Cash - lottery	2,209	2,474
Accounts receivable	8,511	6,940
Goods and services taxes receivable		4,608
Grants receivable (Note 8)	75,000	75,000
Inventories	32,246	53,724
Prepaid expenses	3,105	5,558
Net construction project in progress		7,080
	<u>154,946</u>	<u>168,051</u>
 INVESTMENTS (Note 3)	 <u>3,352</u>	 <u>3,052</u>
 TANGIBLE CAPITAL ASSETS (Note 4)	 2,417,381	 2,227,468
Less accumulated amortization	<u>1,801,341</u>	<u>1,765,191</u>
	<u>616,040</u>	<u>462,277</u>
	 <u>\$ 774,338</u>	 <u>\$ 633,380</u>

APPROVED ON BEHALF OF THE BOARD


Director

See accompanying notes

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

STATEMENT OF FINANCIAL POSITION AS AT OCTOBER 31, 2019

LIABILITIES AND NET ASSETS

	<u>2019</u>	<u>2018</u>
CURRENT LIABILITIES		
Credit union indebtedness (Note 5)	\$ 68,679	\$ 103,031
Accounts payable and accrued liabilities	93,653	82,903
Deferred revenue (Note 6)	100,331	20,583
Government remittances payable	445	
Long term liabilities due within one year (Note 7)	<u>190,465</u>	<u>38,088</u>
	453,573	244,605
LONG TERM LIABILITIES (Note 7)		
Long term debt	<u>6,850</u>	<u>7,850</u>
TOTAL LIABILITIES	<u>460,423</u>	<u>252,455</u>
NET ASSETS		
Net assets invested in capital assets	616,040	462,277
Unrestricted net assets	<u>(302,125)</u>	<u>(81,352)</u>
Net assets at end of year	<u>313,915</u>	<u>380,925</u>
	<u>\$ 774,338</u>	<u>\$ 633,380</u>

See accompanying notes

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED OCTOBER 31, 2019

	<u>2019</u>	<u>2018</u>
REVENUE		
Sales		
Memberships	\$ 271,886	\$ 276,148
Green fees - daily and packages	223,109	189,486
Green fees - non-club tournaments	29,439	32,302
Club tournaments gross margin - per schedule	24,991	21,943
Pro shop gross margin - per schedule	39,397	38,931
Club storage	6,994	7,869
Driving range income	15,801	11,906
Power cart fees	28,868	30,095
Power cart rentals	143,062	120,351
Grants	214	590
Kitchen lease	32,241	32,109
Rentals	429	437
	<u>816,431</u>	<u>762,167</u>
EXPENSES		
Administration - per schedule	86,100	78,639
Amortization	63,216	54,416
Clubhouse - per schedule	42,629	39,281
Operations - per schedule	80,894	85,849
Grounds - per schedule	145,194	144,250
Wages and benefits - per schedule	<u>481,065</u>	<u>493,460</u>
	<u>899,098</u>	<u>895,895</u>
	<u>(82,667)</u>	<u>(133,728)</u>
OTHER INCOME		
Advertising	7,682	6,225
Loss on sale of equipment		9,711
Finance charges	651	337
Issue of membership shares	100	25
Lottery proceeds	2,806	5,260
Lottery interest	52	4
Other	<u>4,366</u>	<u>5,588</u>
	<u>15,657</u>	<u>27,150</u>
DEFICIT OF REVENUE OVER EXPENSES	(67,010)	(106,578)
NET ASSETS at beginning of year	<u>380,925</u>	<u>487,503</u>
NET ASSETS at end of year	<u>\$ 313,915</u>	<u>\$ 380,925</u>

See accompanying notes

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED OCTOBER 31, 2019

	<u>2019</u>	<u>2018</u>
CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Deficit of revenue over expenses	\$ (67,010)	\$ (106,578)
Items not requiring cash		
Amortization	63,216	54,416
Loss on sale of equipment	<u>(3,794)</u>	<u>(9,711)</u>
	<u>(3,794)</u>	<u>(61,873)</u>
Net change in non-cash working capital		
Decrease (increase) in receivables	12,570	(26,522)
Decrease (increase) in inventories	21,478	(5,320)
Increase (decrease) in payables	<u>90,943</u>	<u>(4,643)</u>
	<u>124,991</u>	<u>(36,485)</u>
	<u>121,197</u>	<u>(98,358)</u>
CASH PROVIDED BY FINANCING ACTIVITIES		
Issue of long term debt	206,130	37,588
Repayment of long term debt	<u>(54,753)</u>	<u>(1,000)</u>
	<u>151,377</u>	<u>36,588</u>
CASH USED BY INVESTING ACTIVITIES		
Purchase of tangible capital assets	(233,979)	(29,613)
Proceeds from sale of tangible capital assets	17,000	21,500
Increase in investments	<u>(300)</u>	<u>(203)</u>
	<u>(217,279)</u>	<u>(8,316)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	55,295	(70,086)
CASH AND CASH EQUIVALENTS (DEFICIT) at beginning of year	<u>(87,890)</u>	<u>(17,804)</u>
CASH AND CASH EQUIVALENTS (DEFICIT) at end of year (Note 12)	<u>\$ (32,595)</u>	<u>\$ (87,890)</u>

See accompanying notes

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

SCHEDULE OF TOURNAMENT AND PRO SHOP PROFITS FOR THE YEAR ENDED OCTOBER 31, 2019

	<u>2019</u>	<u>2018</u>
CLUB TOURNAMENTS		
Sales	\$ 55,333	\$ 59,488
Expenses	<u>30,342</u>	<u>37,545</u>
Gross margin	<u>\$ 24,991</u>	<u>\$ 21,943</u>
 PRO SHOP		
Sales	\$ 201,176	\$ 205,271
Expenses	<u>161,779</u>	<u>166,340</u>
Gross margin	<u>\$ 39,397</u>	<u>\$ 38,931</u>
 TOTALS		
Sales	\$ 256,509	\$ 264,759
Expenses	<u>192,121</u>	<u>203,885</u>
Gross margin	<u>\$ 64,388</u>	<u>\$ 60,874</u>

See accompanying notes

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

SCHEDULE OF EXPENSES FOR THE YEAR ENDED OCTOBER 31, 2019

	<u>2019</u>	<u>2018</u>
ADMINISTRATION		
Advertising		\$ 535
Hole in one insurance	\$ 200	
Insurance	20,190	22,595
Lottery - payouts	3,122	2,630
Lottery - supplies		160
Memberships	2,308	2,286
Miscellaneous	702	1,595
Office supplies	4,055	4,984
Postage	965	680
Professional fees	13,847	9,290
Service charges	22,787	20,506
Telephone	7,945	6,659
Training	125	379
Travel	5,309	5,639
Other	<u>4,545</u>	<u>701</u>
	<u>86,100</u>	<u>78,639</u>
CLUBHOUSE		
Building repairs and maintenance	9,795	5,843
Janitorial and supplies	3,752	3,485
Licenses	94	130
Supplies	299	228
Utilities	<u>28,689</u>	<u>29,595</u>
	<u>42,629</u>	<u>39,281</u>
OPERATIONS		
Advertising and promotions	7,740	11,407
Power cart fuel and maintenance	10,251	9,935
Power cart lease	42,270	44,400
Driving range	1,488	1,551
Printing	1,679	2,262
Pro shop shipping and supplies	9,321	7,541
Public relations	719	323
SGA and SLGA dues	<u>7,426</u>	<u>8,430</u>
	<u>80,894</u>	<u>85,849</u>

See accompanying notes

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

SCHEDULE OF EXPENSES FOR THE YEAR ENDED OCTOBER 31, 2019

	<u>2019</u>	<u>2018</u>
GROUNDS		
Aggregate	1,078	1,161
Building maintenance	1,172	3,171
Chemicals	11,915	12,938
Equipment repairs	1,460	208
Equipment repairs - internal	11,237	15,931
Equipment repairs - sublet	9,520	8,287
Fertilizer	12,801	10,719
Fuel and oil	24,017	26,343
Furnishings	3,445	2,882
Interest long term	7,328	1,631
Irrigation maintenance	11,158	10,545
Irrigation utilities	16,158	15,213
Sand	3,787	3,174
Seed and turf	1,551	1,944
Shop supplies	3,754	3,196
Shop utilities	7,370	7,495
Construction - other	7,020	4,015
Trees	731	810
Training	4,887	2,780
Truck expenses	2,425	3,066
Miscellaneous	2,380	6,569
Other		2,172
	<u>145,194</u>	<u>144,250</u>
WAGES AND BENEFITS		
Administration	90,032	84,935
Grounds	298,974	316,617
Pro shop	44,486	45,170
Staff benefits	31,104	29,143
Vacation	16,469	17,595
	<u>481,065</u>	<u>493,460</u>
	<u>\$ 835,882</u>	<u>\$ 841,479</u>

See accompanying notes

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED OCTOBER 31, 2019

1. STATUTES OF INCORPORATION AND NATURE OF ACTIVITIES

The North Battleford Golf and Country Club Inc. was incorporated under the Saskatchewan Companies Act on June 26, 1953 and is exempt from income tax. Its purpose is to operate a golf course and country club facility for the Battlefords' community on a not-for-profit basis.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Significant accounting policies are described below.

(a) Revenue Recognition

The North Battleford Golf and Country Club Inc. 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.

Memberships, fees, storage, rental and sales revenues are recognized when received and services or goods are provided.

(b) Inventories

Inventories are valued at the lower of cost or net realizable value.

(c) Investments

Investments are carried at cost.

(d) Tangible Capital Assets

Tangible capital assets are carried at cost.

(e) Amortization

Amortization is provided on a diminishing balance basis using the following annual rates:

Buildings	10 %
Equipment	20 %
Automotive	30 %
Surface improvements	8 %

Amortization of leasehold improvements is provided on a straight-line basis over the 10 year term of the lease.

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED OCTOBER 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) 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 adjustments are made to income as appropriate in the period they become known.

3. INVESTMENTS

	<u>2019</u>	<u>2018</u>
Innovation Credit Union equity	\$ <u>3,352</u>	\$ <u>3,052</u>

4. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>2019 Accumulated amortization</u>	<u>Net</u>	<u>2018 Net</u>
Buildings	\$ 87,960	\$ 74,559	\$ 13,401	\$ 14,890
Equipment				
Clubhouse	164,593	153,951	10,642	13,378
Grounds	447,198	353,273	93,925	55,037
Automotive	84,555	82,752	1,803	2,576
Leasehold improvements	1,530,068	1,056,746	473,322	351,454
Surface improvements	<u>103,007</u>	<u>80,060</u>	<u>22,947</u>	<u>24,942</u>
	<u>\$2,417,381</u>	<u>\$1,801,341</u>	<u>\$ 616,040</u>	<u>\$ 462,277</u>

5. CREDIT UNION INDEBTEDNESS

The credit union indebtedness is due on demand with interest at prime plus 1%. As security for the loan, the company has provided a registered assignment of inventories. The maximum operating credit is \$200,000 with \$68,679 advanced as at October 31, 2019. Credit facilities are reviewed annually with the credit union.

6. DEFERRED REVENUE

Deferred revenue is comprised of prepaid memberships, restricted contributions for the irrigation project, prepayment on membership charge accounts and memorial funds that have not yet been allocated to a specific memorial project. The contributions will be recognized as revenue in the year in which the related expenses are incurred.

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED OCTOBER 31, 2019

7. LONG TERM LIABILITIES

	Total	2019 Due within one year	Long term portion	2018 Long term portion
Long term debt				
(a) Scholarship and bursary	\$ 7,350	\$ 500	\$ 6,850	\$ 7,850
(b) Credit union loan	<u>189,965</u>	<u>189,965</u>		
	<u>\$ 197,315</u>	<u>\$ 190,465</u>	<u>\$ 6,850</u>	<u>\$ 7,850</u>

(a) The Frank Fowler Bursary is payable at \$500 per annum.

(b) The Innovation Credit Union commercial revolving term loan is payable at 10 payments of interest only at 6.95% with a final payment of \$189,965 plus accrued interest.

8. CAPITAL GRANT

The company is eligible for grant funding from the City of North Battleford based on 100% of eligible capital improvement expenses incurred to a maximum of \$75,000 per year. When eligible expenses are less than \$75,000, the balance can be carried forward to the next year with unspent dollars to be placed in a reserve for future use at the end of the agreement. This agreement ends on December 31, 2019.

9. COMPARATIVE FIGURES

Certain comparative figures may have been reclassified to conform with the current period's financial statement presentation.

10. LEASE COMMITMENTS

The company rents the golf course property under a lease with the City of North Battleford with annual rentals of \$1. This lease expires on July 31, 2021.

11. FINANCIAL INSTRUMENTS

(a) Fair Value of Financial Instruments

The carrying value of cash, accounts receivable, credit union indebtedness, accounts payable and accrued liabilities approximates their fair values because of the short-term maturities of these items.

(b) Credit Risk Management

The company is exposed to credit risk on the accounts receivable from its customers.

The company does not have a significant exposure to any individual customer or counterpart.

THE NORTH BATTLEFORD GOLF AND COUNTRY CLUB INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED OCTOBER 31, 2019

11. FINANCIAL INSTRUMENTS (continued)

(c) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The long-term debt payable bears interest at 6.95%. Changes in the lending rate can cause fluctuations in interest payments and cash flows.

(d) Liquidity Risk

Liquidity risk is the risk that the company will encounter difficulty in meeting its obligations associated with financial liabilities. The company is exposed to liquidity risk arising primarily from the long term-debt. The company's ability to meet obligations depends on the receipt of funds from its operations and other related sources.

12. CASH FLOW INFORMATION

Cash and cash equivalents consist of cash on hand, balances on deposit and investments in money market instruments less short term indebtedness. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:

	<u>2019</u>	<u>2018</u>
Cash	\$ 33,875	\$ 12,667
Cash - lottery	2,209	2,474
Short term indebtedness	<u>(68,679)</u>	<u>(103,031)</u>
Cash	\$ <u>(32,595)</u>	\$ <u>(87,890)</u>

**SASKATCHEWAN LOTTERIES
COMMUNITY GRANT PROGRAM**

IVL PROFIT
200921

Return to: City of North
Battleford Leisure Services

1291-101st Street, Box 460
North Battleford, SK S9A 2Y6

Tel: 306-445-1700 Fax: 306-445-0411

Contact: Val Mysko

#5

\$4000.00

PLEASE PRINT

- 1 Name of Group: PIONEER ASSOCIATION INC
Non-Profit No: 200921
Mailing Address: 792- 101ST STREET, NORTH BATTLEFORD, SK
2 Contact Person: ALVIN FREIMARK S9A0Z1
Address: #408-1802-106th STREET Tel: 306-441-7243 445-5036
Email Address: NORTH BATTLEFORD, SK S9A 1S1
- 3 Proposed Activity/Program/Event etc:
PROJECTS THAT PROVIDE RECREATION ACTIVITIES FOR SENIORS
THROUGH REGULAR DANCES, SOCIAL SESSIONS, ETC
- 4 Proposed Date[s]: APRIL 1, 2020 to MARCH 31, 2021
Time[s]: N/A
Location: 792-101ST STREET, NORTH BATTLEFORD SK
- 5 Project description [include objectives of program, benefits to participants]:
If more space is required, please use back
TO ASSIST IN OPERATING SENIOR ACTIVITIES - POT LUCK SUPPERS,
DANCES, JAM SESSIONS, HOME FOR BRIDGE CLUB,
HILLCREST SINGERS, YOUNG FIDDLERS AND SENIOR
COME & GO TEAS FOR ANNIVERSARIES & BIRTHDAYS, AND OTHER
EVENTS
- 6 Estimated number of participants: 90
- 7 This project request is a City of North Battleford Community Grant application for funds
Only: Yes ☒ No ☐

If No, where else have you applied for funding and amount requested/approved.

8 Without financial assistance from this grant request, will this activity/program/event take

place? Yes Yes No until our money runs out

9 Proposed Budget:

Expenditures:

Details	\$ Amount
BANDS	7600.00
POWER	1050.00
GAS	1000.00
UTILITIES (WATER ETC)	1000.00
TAXES	2500.00
INSURANCE	1100.00
HALL SUPPLIES AND OTHER	1500.00
Total	15750.00

Revenue:

RENT	5000.00
POTLUCK SUPPERS	3400.00
JAMS	1050.00
OLD TIME DANCES	1100.00
MEMBERSHIPS	400.00
SPECIAL EVENTS	1800.00
Total	12750.00

Amount requested from Community Grant

SELF HELP

4000.00

Signature:

[Signature]

Date:

[Signature]
March 1st

PIONEER HALL FINANCIAL STATEMENT 2019

BANK BALANCE DEC.31/18_16,570.32

INCOME		EXPENSES	
RENT -	5010.00	BANDS-	7600.00
POT LUCK SUPPERS-	3418.00	POWER-	1079.53
MUSIC JAMS-	1048.30	N.GAS-	1017.68
OLD TIME DANCE-	1146.00	CITY UT-	1000.00
MEMBERS--	295.00 (ytd)	GROCERIES-	731.76
SPECIAL EVENTS-	1863.00	TAXES-	2444.48
TOTAL-	16,280.30	HALL SUP-	433.81
		MAINT. EQU-	286.15
PETTY CASH-	910.00	INS.-	1122.54
INTEREST-	15.90	CHRISTMAS--	204.00 (net cost)
BANK BAL-	14,073 46	MISC-	96.04
TOTAL ASSETS-	14,999.36	BUS.LICENCE-	395.00
		TOTAL-	16,411.39
		LOSS-	3,631.09
Loss	3,631.09		

6/49 GRANT- 3500.00

**SASKATCHEWAN LOTTERIES
COMMUNITY GRANT PROGRAM**

**Return to: City of North
Battleford Leisure Services**

1291-101st Street, Box 460

North Battleford, SK S9A 2Y6

Tel: 306-445-1700 Fax: 306-445-0411

Contact: Val Mysko

#6.

\$2000.00.

PLEASE PRINT

- 1 Name of Group: Battleford's HARNESS CLUB
Non-Profit No: 101199862
Mailing Address: 8902 BOWERS DR N. BATTLEFORD
2 Contact Person: JIM SCHMIDT 59A3C2
Address: 8902 BOWERS DR N.B Tel: (306) 446-0407
Email Address: LIS.LS@SASKTEL.NET

3 Proposed Activity/Program/Event etc:

WAGON TREK 2020

4 Proposed Date[s]: JUNE 28 - JULY 4 2020

Time[s]: DAILY SUNDAY TO SUNDAY

Location: L15 ARENA & EAGLE HILLS

5 Project description [include objectives of program, benefits to participants]:

If more space is required, please use back

Objective of Club is to promote equestrian activity in a family setting. Events include camping on site, daily trail rides, coneppers, cowboy church, gymkana, local tourism pot luck supper & wine/beer dance & supper

6 Estimated number of participants: 200 people & 100 horses

7 This project request is a City of North Battleford Community Grant application for funds

Only: Yes _____ No ☒

If No, where else have you applied for funding and amount requested/approved.

Have some support from local businesses

8 Without financial assistance from this grant request, will this activity/program/event take

place? Yes _____

No ☒

likely moved to another host
club & location.

9 Proposed Budget:

Expenditures:

Details	\$ Amount
Tent setup & rental	1900.00
Arms, camping/parking rental	500.00
Power hookup & usage	400.00
portable potty & water hauling	425.00
pen setup	400.00
Tables & Chairs	200.00
fire wood	150.00
postage 200.00	
Donor Floor 150.00	
Total	4925.00
Revenue:	
Registration fee	1200.00
Community support	1725.00
Committed	
Total	2925.00

Amount requested from Community Grant

2000.00

* SELF HELP

5 person Committee/week

200 Volunteer hours

Signature: 

Date:

March 5/2020

* Club is totally non profit any surplus
from past events was donated to Children's
Hospital or Bethesda Walking + trail

Program poster attached
HS

WAGON TREK 2020



Hello fellow trekers. Members of the BATTLEFORDS HARNESS CLUB have volunteered to host the 2020 trek.

Our first business is to thank Cindy and Irvin LaValley for the excellent event they put on in 2019, we will try to measure up and do the same. So far a lot of tentative arrangements have been made. We have booked a 40 x 60 tent for the week which will be set up next to the outdoor arena & water. There is some power on site and I am setting up horse pens for teams. Here are the details:

Date - June 28th to July 4th, Sunday to Sunday

Location - L/5 Arena (Dan & Lavaunne Loewen's), 5 miles south of Battleford on the old #4.

*All activity would be held on site

Trails - we are laying out trails about 15 miles long, 2 are sand trails and 3 will be on back roads.

July 1st is planned as a day off, this will allow visitors an opportunity to visit the various historic sites the Battleford's have to offer. We will start the day with a pancake breakfast, offer a jackpot gymkhana in the afternoon and possibly a team roping and steer wrestling demo in the evening.

The tent is rented for the entire week so we are looking for volunteer musical talent throughout the week. All the original fees and rules, (waivers for all participants) will apply.

If you have any suggestions and/or concerns please call **Jim or Lorraine Schmidt @ (306) 446-0407**.

Entity No. 101199862

Name of Corporation: Battlefords Harness Club Inc.

Operating Statement for the Fiscal Year Ended: January 31, 2020

With Comparative Figures for: January 31, 2019

	<u>Jan 31, 2020</u>	<u>Jan 31, 2019</u>
	(Current Year)	(Prior Year)
Revenue		
(include revenue for which payment has not yet been received)		
1. Membership Fees	\$ 240.00	225.00
2. Donations	500.00	0.00
3. Fundraising (SHF ticket sales)	0.00	80.00
4. Bank Interest	<u>0.33</u>	<u>0.27</u>
5. Total Revenue for the Year	\$ 740.33	305.27
Expenses		
(include expenses for which payment has not yet been made)		
1. ISC Incorporation Fee	15.00	15.00
2. SHF Membership Dues	145.00	135.00
3. Sanction Fees	75.00	0.00
4. Office Supplies and Postage	9.45	12.97
5. Bank charges	120.00	120.00
6. Food and snacks	350.01	0.00
7. Rent	<u>150.00</u>	<u>0.00</u>
8. Total Expenses for the Year	\$ 864.46	282.97
Net Surplus (Deficit) for the Year	\$ (124.13)	\$ 22.30

(Line 5 Subtract Line 8)

Entity No. 101199862

Name of Corporation: Battlefords Harness Club Inc.

Statement of Assets and Liabilities at: January 31, 2020

With Comparative Figures for: January 31, 2019

	<u>Jan 31, 2020</u> (Current Year)	<u>Jan 31, 2019</u> (Prior Year)
Assets		
1. Cash		
-Cash on hand <u>0.00</u>		
-Cash in bank <u>376.43</u>		
-Less outstanding cheques <u>0.00</u>		
Total cash	\$ 376.43	\$ 500.56
2. Term Deposits		
3. Receivables (specify)		
4. Other current assets (specify)		
5. Fixed assets		
-Land		
-Buildings		
-Equipment		
6. Total Assets	376.43	500.56
Liabilities		
7. Accounts Payable	0.00	0.00
8. Other Current Liabilities (specify)		
9. Loans		
10. Other Long-term Liabilities (specify)		
Surplus (Deficit)		
12. Balance forward <u>\$ 500.56</u>		
13. Current Year Surplus (Deficit) <u>(124.13)</u>		
14. Balance end of Year <u>376.43</u>		
15. Total Liabilities and Surplus	\$ 376.43	\$500.56

(Note: Line 6 must equal line 15)

Approved on behalf of the Board of Directors:

Director
Dennis Houk

Director
Rob Labrecque