



NORTHERN LIGHTS
COMMUNITY DEVELOPMENT
CORPORATION

「SHAPING THE FUTURE TOGETHER」

2019
ANNUAL
REPORT





NORTHERN LIGHTS
COMMUNITY DEVELOPMENT
CORPORATION

THE CORPORATION IS GUIDED BY
FOUR FUNDAMENTAL PRINCIPLES:

Equity, Transparency, Accountability & Integrity

GOALS AND OBJECTIVES

The goals and objectives of the Northern Lights Community Development Corporation are “to facilitate the distribution of a portion of net proceeds derived from the Northern Lights Casino (or any successor thereof) located at the Peter Ballantyne Reserve No. 220, for charitable purposes to First Nations and Non-First Nations charities and organizations in the community in which the Corporation is located and in the surrounding areas (Bylaw No 1, Northern Lights Community Development Corporation, p.2)”

MISSION STATEMENT

The Northern Lights Community Development Corporation (NLCDC) mission is to promote the well-being of communities and organizations through financial contribution.

VISION STATEMENT

To achieve healthy, prosperous and sustainable communities.

CHAIRMAN'S MESSAGE



“ This year alone, the Board approved over **\$6.39 million in Grants and Donations** toward projects aiming to fulfill our Mission statement ”

It is an honour to serve as Board Chairperson of the Northern Lights Community Development Corporation (NLCDC) for what has proven to be another banner year. It is my pleasure to present the 2018-2019 Annual Report on behalf of the NLCDC Board of Directors.

the four fundamental principles that guide our corporation: Equity, Transparency, Accountability and Integrity. These principles are evident in every decision the Board makes to ensure the continued success of NLCDC.

With the continued success of the Northern Lights Casino, their outstanding efforts allows us to make significant contributions to both First Nations and non-First Nations organizations within our defined catchment area, bringing us one step closer to realizing our Vision and Mission statements; ‘to promote the well-being of communities and organizations through financial contribution’.

New to our Board this year is Chief Frank Roberts, Loren Sproat, and Chief Lawrence McIntyre. I look forward to working with them along with the rest of the Board for what will be another exciting year.

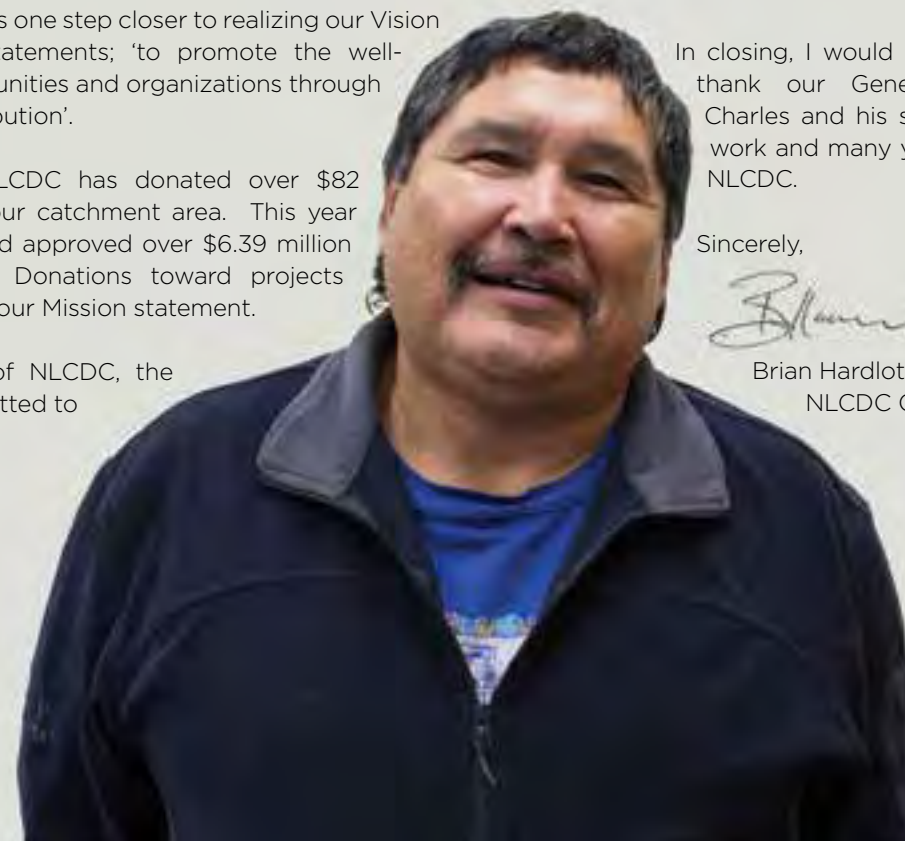
Since 2001, NLCDC has donated over \$82 million within our catchment area. This year alone, the Board approved over \$6.39 million in Grants and Donations toward projects aiming to fulfill our Mission statement.

As overseers of NLCDC, the Board is committed to

In closing, I would like to recognize and thank our General Manager, Blake Charles and his staff for all their hard work and many years of dedication to NLCDC.

Sincerely,

Brian Hardlotte
NLCDC Chairperson





GENERAL MANAGER'S MESSAGE



As the General Manager of the Northern lights Community Development Corporation along with the NLCDC Board of Directors and staff we are pleased to present our Annual Report.

We continue to strive to improve communication with the communities and charity groups we serve within our catchment area. We are continually working to foster positive relationships and to support various projects with community groups and organizations according to our criteria and eligible categories of: Social Development; Justice Initiatives; Educational Development; Recreation facilities operation and development; Senior and youth programs; Cultural development; Community infrastructure development and maintenance; Health initiatives and Other Charitable purposes.

Northern Lights Community Development Corporation is guided by four fundamental principles: Equity; Transparency; Accountability; and Integrity.

Northern Lights Community Development Corporation invests 25% of the net profits of the Northern Lights Casino for charitable purposes within NLCDC's identified catchment area, through a grant and donation process. In doing so, the Corporation makes distributions of its proceeds on a fair and equitable basis among First Nations charities and organizations and non-First Nation charities and organizations in a manner solely determined by the Board of Directors of the Corporation.

The NLCDC is focused on achieving healthy, prosperous and sustainable communities.

Ikosi Māka,

Blake Charles
NLCDC General Manager

NLCDC STAFF



Blake Charles
Blake has a B.Ed degree, a graduate degree in Educational Foundations and a Masters in Northern Development and Governance. He is currently serving his third term as the GM of NLCDC.



Judy Quong
Born and raised in Prince Albert, Judy has many years experience in the Finance field. She has been involved with NLCDC since 2002, initially on a contract basis and now as a full-time staff member.



Jocelyn Longjohn
Jocelyn is a member of the Sturgeon Lake First Nation. Jocelyn started with Prince Albert Grand Council in 1998 and later transferred to NLCDC in 2006.

BOARD OF DIRECTORS



Christine Longjohn
Christine Longjohn is as member of the Sturgeon Lake First Nation. Presently she is serving her first term as a councillor for her community and as a representative for the Southern Sector.



Lawrence McIntyre
Lawrence McIntyre is a member of the English River Dene Nation and is currently serving his first term as Chief. Prior to becoming Chief, Lawrence served as the Economic Development and Band Manager for English River.



Joseph Tsannie
Joseph Tsannie is a member of the Hatchet Lake Denesuline Nation. He is currently serving his second term as Vice Chief for the Prince Albert Grand Council.



Anne Robillard
Anne Robillard is a member of the Hatchet Lake Denesuline Nation. She is currently serving her first term as the Athabasca Representative.



Carlton Bear
Carlton Bear is a member and currently the Chief of Shoal Lake Cree Nation. He is presently serving his first term as a representative for the Swampy Cree Sector.



Yvonne Longjohn
Yvonne Longjohn is a member of the Sturgeon Lake First Nation, she has been the elder for NLCDC since 2010.



Loren Sproat
Loren Sproat brings with him a wealth of community involvement, decades of leadership, management, marketing, promotions and event experience in Prince Albert and throughout Saskatchewan



Frank Roberts
Frank Roberts is from the Montreal Lake Cree Nation and is serving his first term as Chief, prior to becoming Chief, Frank was a councillor for his community for 12 years.



Bruce Morin
Bruce Morin represents the Agency Chiefs Tribal Council. Chief Morin has been a leader at Big River First Nation for over 30 years, first serving 16 years on band council and currently Chief of Big River First Nation since October 1999 and has a mandate until October 2019.



Brian Hardlotte
Brian is a member of the Lac La Ronge Indian Band. He served in the capacity of councillor for his community of Stanley Mission and then went on to serve as a Vice Chief for two terms. He is now serving his first term as Grand Chief of Prince Albert Grand Council.



Peter A. Beatty
Peter A Beatty is a Peter Ballantyne Cree Nation member from the community of Deschambault Lake. He has served his community as a Councillor for 10 consecutive terms and in March 2015 elected to his second term as Chief.



Shirley Henderson
Shirley Henderson is a member of the Montreal Lake Cree Nation. She has been involved with PAGC Women's Commission since its inception and currently serves as their Chairperson. Shirley is one of the original Board members for NLCDC.

Adopt a Wish Project

I wished to go to
Disney World.

Thank you, Northern Lights
Community Foundation, for
making my wish come true!

Janae

Janae, 3
Heart Condition

Three-year-old Janae is quiet but playful; she loves playing in the sprinkler, swimming and riding her bike. She also lives with a heart condition. Janae loves Queen Elsa, Princess Anna and everything about the movie Frozen. Janae's wish was to go to Walt Disney World® Resort.

Janae and her family loved all the Disney parks, and especially enjoyed seeing the princesses at the Magic Kingdom.



I wished to meet
the Simpsons.

Thank you, Northern
Lights Community
Foundation, for making
my wish come true!

Julia

Julia, 7
Genetic Disorder

Seven-year-old Julia is bubbly and sweet; she likes playing on the swings and in the water, and she really loves the Simpsons and all the Disney characters. Julia wished to go to Universal Studios where she could meet the Simpsons.

While Julia was delighted to meet her favourite characters in person, the family also loved swimming and fishing at Give Kids the World Village and, of course, eating ice cream every day.

The trip was important to both Julia and her family. "It gave us something to look forward to, and a sense of normalcy," says Julia's mom, Nicole. "Thank you so much for this opportunity. We are so very grateful."



2019 Tony Cote First Nation Summer Games

Flying Dust First Nation hosted the 2019 Tony Cote First Nation Summer Games on July 14-19, 2019. Organized by the prior year's host, the Games began on July 5, 2019 with 18 runners participating in the Sacred Lance Run starting in Regina and ending in the community of Flying Dust First Nation. The Lance was handed over to Chief Jeremy Norman of the Flying Dust First Nation to conclude the Sacred Lance Run and mark the beginning of the Games.

During the opening ceremonies the 13 Tribal/Grand Council teams were marshalled in around the track, with the Meadow Lake Tribal Council being brought in last as they were the host Tribal Council and defending champions from 2017 Tony Cote First Nation Summer Games. Welcoming addresses and speeches were done by Chief Jeremy Norman, Chief Richard Ben, Chief Bobby Cameron, and Deputy Mayor of the City of Meadow Lake, Merlin Seymour. The final speaker for the opening remarks was Games Manager, Clay Debray.

In total, the 2019 Tony Cote First Nation Summer Games had 3,250 athletes, 800 chaperones, 500 coaches, 200 mission staff, and roughly 1500 spectators in attendance throughout the week. They competed in the following events: Athletics, Soccer, Softball, Archery, Canoeing, Golf, Beach Volleyball and Cross Country Cycling. There were also other activities going on during the week such as a Wellness Tent, an Elder Lounge, Evening Entertainment, a Teen Dance, and Fireworks.

The Flying Dust First Nation is grateful to the Northern Lights Community Development Corporation for their financial contribution and helping us make this a successful and memorable event.



LLRIB-Little Red Projects

COMMUNITY HALL UPGRADE

Little Red Band Community Hall Upgrade project will provide a sense of pride and value to our entire community. Along with the community's vision and the help of NLCDC's sponsorship Little Red Band Administration was able to purchase/install new kitchen cabinets, appliances (fridge, range, microwave and deep freezer) and install lights. We were able to host several events including; Saskatchewan Tourism Community kitchen for their educational program "Introduction to Culinary Arts" 16 participants from community were trained. It was huge success and it was possible because of this sponsorship from Northern Lights Community Development Corporation (NLCDC).



Little Red River Gas and Tire Inc

Little Red River reserve was lacking a store for band members to purchase supplies, gas, diesel and other day-to-day required items. Little Red River reserve had a previous location which was closed for years. With Community leader's vision and with the NLCDC's sponsorship, we were able to revive the Community store and install new lines for diesel pumps as well. Now community members do not have to travel out side of the community to purchase day-to-day essential items and fuel supply is readily available. Store is up and running serving community members.



Road Maintenance

Little Red River reserve has 367 band members, 120 houses with a large geographic presence and rich farmlands. The band is responsible for road maintenance in and around the community all year around. Little Red River reserve has road maintenance equipment such as Loader, Grader and gravel trucks. Lac La Ronge Indian Band - Little Red Band Administration is very thankful for the sponsorship from Northern Lights Community Development Corporation (NLCDC) towards the much-needed community infrastructure brings essential services to our band members in Little Red River reserve.

The Crutwell Playground Project

The Community of Crutwell is a small community located in the Nisbet forest, north of Prince Albert. It is a community consisting mostly of young families.

In the past several years, the community has made many improvements to our recreational facilities such as the outdoor skating rink and community hall. These improvements have greatly benefited our community members as well as individuals from the surrounding area.

The next recreational structure Crutwell wanted to replace was the old playground equipment, which was initially installed in the 1980s and has since become dilapidated. The community was only able to fundraise a small amount of money to put towards a new play structure so a grant from the Northern Lights Community Development Corporation was gratefully received and helped us fulfill this dream. Once approved, the play structure was ordered, and a game plan came together to remove the old playground and assemble the new one. A small group of volunteers from the community and neighbouring

areas disassembled the old playground. Lindell Skid Steer services donated the use of a skid steer and operator for this aspect of the project. The RM of Shellbrook donated the excavation work for the new playground area. They also donated the sand and hauling of it to be used to backfill at the end of the project. A few weeks later a larger group of volunteers from the community, Metis Local, and youth from Eagles Nest assembled the new playground. Asil Ent. donated the use of a skid steer and operator to backfill and level the playground area.

The Crutwell Playground Project was successfully completed at the end of June 2019. A huge thank you to all the volunteers and donating companies that made this project happen, and a huge thank you to Northern Lights Community Development Corporation for making our dreams come true and making this project possible.

Jessica Kernohan





Purpose of the Strategic Planning Session

The retreat’s purpose was to review the strategic plan developed in the prior year and make revisions based on any new priorities, goals and strategies. The strategic plan is a work in progress, subject to further internal review, discussion and refinement. This year’s strategic planning was facilitated by Brad Michael B.Sc. LL.B.

Overview of the Strategic Planning Session

The structured session focused on engaging participants to brainstorm and share ideas to develop a strategic plan. This included the sharing of ideas and concerns using a variety of techniques and then refining the results through a series of exercises and discussions until a plan emerged.

The NLCDC Board and staff provided a preliminary assessment of the current challenges that may have an impact on its ability to achieve the results it seeks with respect to its financial and human resource capacity and expectations.

Once they had identified issues where the NLCDC Board and staff were demanding results, these critical issues were prioritized and then converted into a Vision Statement, a Mission Statement and a prioritized Strategic Plan.

RESULTS OF THE RETREAT

The retreat produced a Vision Statement, Mission Statement for consideration, along with goals and a Strategic Plan for the NLCDC Board and staff. The Strategic Plan is meant to focus the efforts and activities of the NLCDC Board and staff on what can be accomplished to address the critical issues that they identified requiring exceptional results.

GOALS

The following broad goals were identified by the NLCDC Board and staff to achieve the Mission Statements. Specific strategies are identified in the next section to achieve these goals.

- 1. The Northern Lights Community Development Corporation seeks the well-being of the communities of the catchment area through support of community development initiatives.
- 2. The Northern Lights Community Development Corporation excels in managing its financial resources to best serve the partner communities of the catchment area.
- 3. The Northern Lights Community Development Corporation seeks to enhance its public profile among the communities of NLCDC catchment area and the general public.
- 4. The Northern Lights Community Development Corporation adheres to the principles of sound governance practices.



STRATEGIES

The NLCDC Board and staff undertook an exercise that developed the following strategies that are to focus the activities and efforts of the NLCDC staff to achieve the vision and mission statements. Each are presented in the order of priority as indicated by the “points” with each strategy.

1. Improve Allocations to NLCDC Communities 40 POINTS

An effort will be made to assist grant applicants are compliant with the application and reporting processes.

NLCDC should operate within their operating budgets to maximize the best results in grant applications to the communities.

2. Identifying Community Funding Gaps 12 POINTS

Work with NLCDC catchment area communities to identify funding gaps and make those funding gaps a priority in future funding grants.

3. Reporting 7 POINTS

Work with NLCDC catchment area communities and grant recipients to ensure they understand and meet the requirements for reporting. Communicating the reporting requirements effectively will achieve the desired results.

4. Increase the Public Presence of the NLCDC 19 POINTS

The NLCDC will increase its public presence by promoting its work and activities to the catchment area communities through increased advertising through print, radio and social media.

That updates should be monthly. In addition to these efforts the NLCDC Board and staff should try to engage the catchment area communities directly by participating in community events and activities.

By doing so, the public will have a greater appreciation for the good work of the NLCDC.

5. Governance 14 POINTS

The NLCDC Board and staff must adhere and operate within its policies and procedures to best serve its catchment area communities.

6. Regular Policy Review 7 POINTS

The NLCDC will review its policies and procedures annually.

CONCLUSION

It is recommended that an annual review of the strategic plan be conducted, to ensure it is relevant and effective.

This year’s strategic planning process revealed that the NLCDC Board and staff have changed their priorities. Last year the group felt that governance and adherence to policies and procedures were the priority. This year the group felt that the priority was to improve its service to the communities of the NLCDC catchment area. This shows the value of the organization to conduct regular reviews of its strategic plan.



To the Members of Northern Lights Community Development Corporation:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not for profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Corporation. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial

information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Corporation's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

June 13, 2019

Financial Controller

To the Members of Northern Lights Community Development Corporation:

Opinion
We have audited the financial statements of Northern Lights Community Development Corporation (the "Corporation"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 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.

Basis for Opinion
We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation 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 Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation 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.

MNP LLP

Prince Albert, Saskatchewan
June 13, 2019
Chartered Professional Accountants



Statement of Financial Position

As at March 31, 2019

	2019	2018
ASSETS		
<i>Current</i>		
Cash	2,233,906	1,452,753
Reserve cash (Note 2)	1,068,113	618,908
Accounts receivable	1,216	1,041
Prepaid expenses and deposits	1,506	1,500
Capital assets (Note 3)	3,304,741 733	2,074,202 6,941
	3,305,474	2,081,143
LIABILITIES		
<i>Current</i>		
Accounts payable and accruals	12,272	21,342
Community contributions payable	2,224,356	1,433,952
	2,236,628	1,455,294
NET ASSETS		
Internally restricted net assets (Note 2)	1,068,113	618,908
Invested in capital assets	733	6,941
	1,068,846	625,849
	3,305,474	2,081,143

Approved on behalf of the Board



Director

Director

Statement of Operations

For the year ended March 31, 2019

	2019	2018
REVENUE		
Gaming proceeds	7,573,222	7,491,803
Interest income	10,582	7,475
Total revenue	7,583,804	7,499,278
DIRECT EXPENSES		
Salaries and benefits	172,110	170,639
Advertising	16,716	14,174
Information technology	3,600	3,600
Office supplies	1,859	1,639
Professional services	3,492	1,928
	197,777	191,980
GOVERNANCE EXPENSES		
Board governance	206,050	222,617
Meeting costs	11,908	9,606
Joint Chiefs meeting costs	—	54,39
Insurance	4,540	4,503
	222,498	291,125
ADMINISTRATION EXPENSES		
Salaries and benefits	172,110	170,638
Management fees	43,867	28,931
Promotions	49,768	45,225
Sponsorships and donations	48,650	44,386
Rent and occupancy	37,419	37,421
Advertising	31,517	20,486
Amortization	6,208	20,232
Travel	26,078	21,949
Professional development	17,294	13,628
Professional services – audit	10,443	14,100
Telephone and cellular	8,426	8,873
Office supplies	5,591	4,525
Professional services – legal	7,002	14,459
Repairs and maintenance	4,316	3,789
Bank charges and interest	551	593
Minor equipment	149	212
	469,389	449,447
COMMUNITY CONTRIBUTIONS		
Community contributions	6,392,242	6,861,437
De-committed community contributions	(141,099)	(221,600)
	6,251,143	6,639,837
Total expenses	7,140,805	7,572,389
Excess of revenue over expenses	442,997	(73,111)

Statement of Changes in Net Assets

For the year ended March 31, 2019

	Invested in capital net assets	Internally restricted	Unrestricted assets	2019	2018
Net assets, beginning of year	6,941	618,908	—	625,849	698,960
Excess (deficiency) of revenues over expenses	(6,208)	—	449,205	442,997	(73,111)
Net transfer to (from) internally restricted net assets (note 2)	—	449,205	(449,205)	—	—
Net assets, end of year	733	1,068,113	—	1,068,846	625,849

Statement of Cash Flows

For the year ended March 31, 2019

	2019	2018
Cash provided by (used for) the following activities Operating		
Excess of revenue over expenses	442,997	(73,111)
Amortization	6,208	20,232
De committed community contributions	(141,099)	(221,600)
	308,106	(274,479)
Changes in working capital accounts		
Accounts receivable	(174)	1,019
Prepaid expenses and deposits	(6)	4,067
Accounts payable and accruals	(9,070)	981
Community contributions payable	931,502	(223,265)
	1,230,358	(491,677)
INVESTING		
Decrease in cash resources	1,230,358	(491,677)
Cash resources, beginning of year	2,071,661	2,563,338
Cash resources, end of year	3,302,019	2,071,661
Cash resources are composed of:		
Cash	2,233,906	1,452,753
Reserve cash	1,068,113	618,908
	3,302,019	2,071,661

Notes to the Financial Statements

For the year ended March 31, 2019

1. INCORPORATION AND NATURE OF THE ORGANIZATION

Northern Lights Community Development Corporation (“the Corporation”) was incorporated under the Non profit Corporations Act, 1995, of Saskatchewan and thus is exempt from income taxes under Part I of the Income Tax Act (“the Act”). In order to maintain its status as a registered not for profit organization under the Act, the Corporation must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Corporation's purpose is to distribute funds for charitable purposes to First Nations charities and organizations and Non First Nations charities and organizations in the communities in which the Corporation is located and in the surrounding area. The Corporation receives funding from the Government of Saskatchewan as a distribution of a portion of net proceeds derived from the Northern Lights Casino.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not for profit organizations set out in Part III of the CPA Canada Handbook Accounting, as issued by the Accounting Standards Board in Canada, and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in reserve cash.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the various method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Automotive	straight line	30 %
Computer equipment	straight line	55 %
Equipment	straight line	5 years
Leasehold improvements	straight line	5 years

Internally restricted funds

In 2019, the Corporation's board of directors internally restricted \$1,068,113 (2018 \$618,908) of unrestricted net assets to be used for emergency funding. These internally restricted amounts are not available for other purposes without approval by the Board of Directors.

Revenue recognition

The Corporation 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.

2018 - 2019 PROJECTS

(Culture Cont.)

James Smith Cree Nation	Southern Sector Gathering
James Smith Cree Nation	Cultural Event
La Plonge First Nation	Cultural Event
Lac La Ronge Indian Band	Woodland Cree Gathering
LLRB Hall Lake	Cultural Gathering
LLRIB Hall Lake	Cultural Camping Trip
LLRIB Laronge	Cultural Camping Trip
LLRIB Grandmother's Bay	Cultural Event
LLRIB Hall Lake	Community Artisan Project
LLRIB Hall Lake	Cultural Event
LLRIB Hall Lake	Winter Festival
LLRIB La Ronge	Cultural Event
LLRIB La Ronge	Family Empowerment Project
LLRIB La Ronge	Forest Rangers
LLRIB La Ronge	Women's Wellness Cultural Camp
LLRIB Little Red	Cultural Event
LLRIB Stanley Mission	Traditional Cultural Camp
LLRIB Sucker River	Community Artisan Project
LLRIB Sucker River	Fall Festival
LLRIB Sucker River	Trapper's Festival
LLRIB Sucker River	Winter Festival
LLRIB Sucker River	Cultural Event
Main Street Events	2019 Street Fair
Main Street Events	Downtown Street Fair
Makwa Sahgaiehcan First Nation	Cultural Event
Meadow Lake Tribal Council	Cultural Gathering
Ministikwan First Nation	Treaty Day 2018
MLCN Little Red	Annual Cultural Camp Days
MLCN Little Red	Winter Carnival
Montreal Lake Cree Nation	Molanosa Days
Montreal Lake Cree Nation	Woodland Cree Gathering
Northern Lights Casino	2019 Pow Wow
PAIMFC	National Aboriginal Day
PBCN Denare Beach	Cultural Camp
PBCN Denare Beach	Amikoshkahkan Cultural Camp
PBCN Denare Beach	Treaty Day Celebrations
PBCN Deschambault Lake	Cultural Event
PBCN Kinoosao	Cultural Event
PBCN Pelican Narrows	Cultural Event
PBCN Sandy Bay	Annual Caribou Hunt
PBCN Sandy Bay	Round Dance
PBCN Sandy Bay	Winter Festival
PBCN Sandy Bay	Woodland Cree Gathering
PBCN Sandy Bay	Youth Cultural Outing
PBCN Southend	Cultural Event
PBCN Urban	2018 Urban Treaty Day
PBCN Urban	Country Food Harvesting
Pelican Lake First Nation	Cultural Event
Peter Ballantyne Cree Nation	Woodland Cree Gathering
Peter Chapman Band	Cultural Event
Peter Chapman Band	Cultural Gathering
Prince Albert Grand Council	NSTAC Annual Trappers Convention
Prince Albert Grand Council	Remembrance Day Ceremony
Prince Albert Grand Council	Round Dance
Prince Albert Historical Society	First Nations & Metis Artifacts
Prince Albert Multicultural Council	Celebrate Canada Day 2018
Prince Albert Multicultural Council	Tapestrama Cultural Festival
Prince Albert Outreach Inc.	Community Pow Wow
Prince Albert Share A Meal	Spirit of the Land
Prince Albert Winter Festival Society	2018 Winter Festival
Red Earth Cree Nation	Oskayak Hunting & Trapping
Red Earth Cree Nation	Cultural Event
Shoal Lake Cree Nation	Cultural Event
Shoal Lake Cree Nation	Cultural Activities
Shoal Lake Cree Nation	Gospel Jamboree
Sturgeon Lake First Nation	Pow Wow 2018
Sturgeon Lake First Nation	Southern Sector Gathering
Sturgeon Lake First Nation	Winter Festival
Wahpeton Dakota Nation	Cultural Event
Wahpeton Dakota Nation	Southern Sector Gathering
Waterhen Lake First Nation	6th Annual Pow Wow
Witchekan Lake First Nation	Cultural Camp

RECREATION	
FIRST NATION/ORGANIZATION	PROJECT
Beardy's & Okemasis First Nation	Fall/Winter 2018 Sports
Beardy's & Okemasis First Nation	Sports & Rec Initiative
Beardy's & Okemasis First Nation	Summer Spors
Beardy's & Okemasis First Nation	Winter/Spring 2019 Sports
Buffalo River First Nation	New Zamboni
Canoe Lake Cree First Nation	Minor Sports
Churchill Region RIC	Skate Canada SK Regional
Eagle's Nest Youth Ranch	Cross Country Ski Program
English River First Nation	ERFN Memorial Hockey Tournament

Fond du Lac First Nation	Summer Recreation
James Smith Cree Nation	2018 Fastball Tournament
LLRIB Hall Lake	Community Rec Ski Trail
LLRIB La Ronge	JRMCC Rec Area Upgrade
LLRIB Little Red	Recreation Area
Makwa Sahgaiehcan First Nation	Arena Upgrades
Meadow Lake Tribal Council	2018 SKFNWG
North Central Minor Hockey	NCMH Association
PA Community Basketball Assoc	Youth Development
PAGC/NLC Golf Committee	Annual Golf Tournament
PBCN Deschambault Lake	Arena Repairs
PBCN Deschambault Lake	Theodore Beatty Arena
PBCN Pelican Narrows	Baseball Diamond
PBCN Sandy Bay	Baseball Diamond & Equipment
PBCN Sandy Bay	Sporting Equipment
PBCN Southend	Mural Painting Project
PBCN Urban	Minor Hockey Support
PBCN Urban	PAYSA Spring League
PBCN Urban	Youth Hockey Equipment
PBCN Urban	Youth Minor Hockey
Prince Albert Exhibition Centre	Wonderland Village
Prince Albert Festival of Dance	16th Annual Dance Festival
Prince Albert Grand Council	4th Annual Senators Cup
Prince Albert Grand Council	5th Annual Senators Cup
Prince Albert Grand Council	Winter Festival
Prince Albert Grand Council	Woodland All Girls Hockey
Prince Albert Gymnasitics Club	FLIP
Prince Albert Lakeland District	Young Athletes Special Olympics
Shellbrook Rink Upgrades	Shellbrook Rink Upgrades
Shoal Lake Cree Nation	Annual Golf Tournament
Shoal Lake Cree Nation	Minor Hockey
Shoal Lake Cree Nation	Minor Hockey Tournaments
Shoal Lake Cree Nation	Renovations to Outdoor Rink
Special Olymics SK	Winter Provincial Games 2019
Town of Nipawin	Swimming Pool Lights
Wahpeton Dakota Nation	Sporting Equipment
Witchekan Lake First Nation	Skateboard Park

EDUCATION	
FIRST NATION/ORGANIZATION	PROJECT
Meadow Lake Tribal Council	Governance Leadership Training
PBCN Urban	2018 Urban Graduation
Tamarack Foundation	Land Based Learning Program

JUSTICE	
FIRST NATION/ORGANIZATION	PROJECT
Canoe Lake Cree First Nation	Jusitce Initiative
Montreal Lake Cree Nation	Mobility Security
Peter Chapman Band	Land Claims
Prince Albert Grand Council	Dept of Fisheries & Oceans Mtg
Prince Albert Grand Council	FN Policing & Indigenous Justice
Prince Albert Grand Council	NRT Agreement Gathering
Prince Albert Grand Council	Women's Commission Memorial Walk

HEALTH	
FIRST NATION/ORGANIZATION	PROJECT
Eagles Nest Youth Ranch	Therapeutic Summer Camps
Prince Albert Mobile Crisis	Play Therapy
Prince Albert Share A Meal	Greenleaf Project
Red Earth Cree Nation	Health Policy & Procedures

SENIORS & YOUTH	
FIRST NATION/ORGANIZATION	PROJECT
Big River First Nation	Elder's Christmas
Birch Narrows Dene Nation	Lac St Anne Pilgrimage
Canoe Lake Cree First Nation	Pilgrimages
Chakastaypasin Band	Elder's Activity
City of PA Playground	Kidzfest 2018
City of PA Playground	Kidzfest 2019
Eagle's Lake First Nation	Pilgrimages
English River First Nation	Lac St Anne Pilgrimage
First Nations University of Canada	Elder's Teaching Program
Flying Dust First Nation	Elder's Gathering
Fond du Lac First Nation	Youth & Elder's Hunting Trip
Hatchet Lake Dene First Nation	Elder's Events
James Smith Cree Nation	Elder Events
La Cooperative De L'Ecole des Petits	Get Wild Camp
La Plonge First Nation	Calgary/Banff Elder's Trip
LLRIB Grandmother's Bay	Elder's Events
LLRIB Hall Lake	Elder's Events

2018 - 2019 PROJECTS

LLRIB La Ronge	Elder's Events
LLRIB La Ronge	Pinehouse Elder's Gathering
LLRIB Little Red	Elder's Events
LLRIB Sucker River	Elder's Events
Make A Wish Saskatchewan	Adopt A Wish
Makwa Sahgaiehcan First Nation	Elder's Activity
Makwa Sahgaiehcan First Nation	Youth Conference
Meadow Lake Tribal Council	Elder Activities
MLCN Little Red	Elder's Trip
Montreal Lake Cree Nation	Elder's Trip
Montreal Lake Cree Nation	MLCN Urban Committee
Northern Sport Cultural & Rec	Northern Spirits
PAIMFC	Childrens Summer Program
PBCN Denare Beach	Elder Activities
PBCN Deschambault Lake	Elder's Program
PBCN Kinoosao	Elder Events
PBCN Pelican Narrows	Lac St Anne
PBCN Sandy Bay	Elder's Gathering Cultural Trip
PBCN Sandy Bay	Lac St Anne Pilgrimage
PBCN Southend	Elder Events
PBCN Sturgeon Landing	Lac St Anne
PBCN Urban	2018 Urban Treaty Day
Pelican Lake First Nation	Elder's Activity
Performing Arts Warehouse	6th Annual Dance Blast
Peter Chapman Band	Elder Activities
Peter Chapman Band	Elder's Activity
Prince Albert Grand Council	Daycare Christmas Party
Prince Albert Grand Council	Fine Arts Festival
Prince Albert Grand Council	Play & Sensory Supplies

Red Earth Cree Nation	FSIN Spring Assembly
Shoal Lake Cree Nation	Youth Centre
Sturgeon Lake First Nation	Elder's Trip 2018
Wahpeton Dakota Nation	Elder's Activity
Wahpeton Dakota Nation	Honoring our Elder's Feast
Waterhen Lake First Nation	Treaty Day 2018
West PA 4H Beef Club	4H Grooming Day
Witchekan Lake First Nation	Elder's Trip

OTHER	
FIRST NATION/ORGANIZATION	PROJECT
Black Lake Dene Nation	Christmas 2018 Hampers
Chakastaypaisin Band	Children's Christmas Hampers
Cumberland House Cree Nation	Christmas 2018
Meadow Lake Tribal Council	Community Newsletter
MLCN Little Red	Christmas Gathering
PBCN Denare Beach	Chrismas Supper & Hampers
PBCN Denare Beach	Youth Rec Fish Derby
PBCN Deschambault Lake	24th Annual Burbot Derby
PBCN Sandy Bay	Christmas & New Years
PBCN Sandy Bay	Fishing Assistance
PBCN Sturgeon Landing	Community Christmas
PBCN Urban	Christmas Hampers
Prince Albert Grand Council	Urban Christmas Dinner
Prince Albert Grand Council	WC Annual Scholarship Banquet

ELIGIBLE PROGRAMS & EVALUTION STRUCTURE

All programs seeking funding from NLCDC must meet one or more of the following criteria:

- Involve partnership initiatives or joint ventures between First Nations and Non-First Nations
- Focus on economic development initiatives
- Focus on services that improve the education, social well being, and/or health of targeted youth, seniors and families
- Create training and/or employment opportunities
- Involve the community in project delivery or implementation
- Demonstrate cultural sensitivity/awareness
- Are Early Intervention programs (i.e. Addiction Assessment and Treatment, Teenage Pregnancy. Stay in School programs)





NORTHERN LIGHTS
COMMUNITY DEVELOPMENT
CORPORATION

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