



**January 1, 2019 – December 31, 2019  
ANNUAL REPORT**

**Safe Drinking Water Foundation (SDWF)**





## **Our Mission**

We will educate the leaders of today and tomorrow about drinking water quality issues to realize our goal of safe drinking water being available to every Canadian.

## **Our Vision**

To reaffirm and promote all people's right to safe drinking water. With a focus on developing partnerships with rural communities throughout Canada and around the world, we intend to effect change at the municipal, provincial, and federal levels as well as within civil society and industries involved in the protection and production of public water supplies.

We will deliver high quality, hands-on educational programs to thousands of classrooms in order to educate students, the leaders of tomorrow, about drinking water quality issues and solutions.

## **Our Goals**

Our vision will be reached in Canada when the following goals have been achieved:

- National drinking water regulations are implemented and enforced, resulting in all communities in Canada having access to truly safe drinking water.
- The federal government of Canada recognizes at the United Nations that water is a basic human right.

SDWF is a registered Canadian charity. Its primary purpose is to educate community leaders, politicians, engineers, health officials, students, and the general public about drinking water quality issues and solutions. SDWF accomplishes this by developing and distributing high quality, hands-on educational programs to thousands of schools, delivering webinars, and maintaining a massive website with lots of information available free of charge.

SDWF is independent from municipal, provincial and federal governments and led by a Board of Directors.

SDWF emphasizes sound solutions to poor quality water.



## Our History

In 1997, five scientists from Russia, Scotland, Japan and Canada founded SDWF. They shared concerns regarding the lack of access for rurally located people to safe drinking water. It became a registered Canadian charity in January 1998. In 1999, an environmental health officer, alarmed at the high incidence of waterborne illnesses experienced at the Yellow Quill First Nation, contacted one of SDWF's founding members, Dr. Hans Peterson. This reserve had been under a boil water advisory for nearly a decade; in response to this need, Dr. Hans Peterson lived at Yellow Quill for 20 months from 2002 to 2004 while researching and developing a new biological water treatment system on reserve. The process developed was called the Integrated Biological and Reverse Osmosis Membrane (IBROM) treatment system. Since then, this system has been implemented in several other First Nations communities that have all benefited by being able to provide their residents with a drinking water quality that exceeds the most stringent of all international regulations.

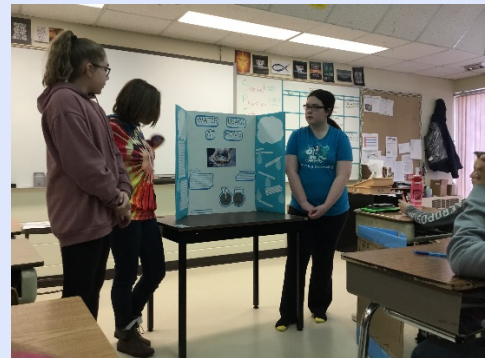
While SDWF was founded to develop drinking water solutions for rural communities in developing countries, it became apparent in 2000 that Canada had a developing country in its own backyard, particularly with respect to the drinking water quality for First Nations communities. This understanding prompted the SDWF to consider the development of educational programming in response to the need to not only provide clean drinking water through technical means, but also to educate communities about water issues and how to attain and maintain good quality drinking water. To this end, the SDWF made education at the K-12 level a priority for the organization. This led to initial programming such as Operation Water Drop (OWD) in 2001. In addition to OWD kits, the Operation Water Pollution (OWP) kit was developed and made available in 2007. In fall 2010, SDWF began offering Operation Water Biology (OWB) kits to schools. The SDWF has also developed additional education programs which are available free of charge online. Currently, the SDWF offers the following free programs on their website: Operation Water Spirit, Operation Water Flow, Operation Water Health, and Operation Community Water Footprint. SDWF also holds Student Action on Canadian Water Attitudes Competitions.

## CONTENTS

|   |    |
|---|----|
| Our Mission                               | 2  |
| Our Vision                                | 2  |
| Our Goals                                 | 2  |
| Our History                               | 3  |
| About Us                                  | 5  |
| Our People                                | 7  |
| Our Supporters                            | 9  |
| Chairperson's Report                      | 11 |
| Executive Director's Report               | 13 |
| Our Objectives and Activities             | 14 |
| Auditor's Report and Financial Statements | 16 |
| Acknowledgements & Thank You              | 29 |
| How You Can Help                          | 30 |
| Looking to the Future                     | 31 |
| Contact Us                                | 32 |



Annual Report 2019 Safe Drinking Water Foundation





## About Us

SDWF is a registered Canadian charity (#868384892RR0001) that sends water testing kits to schools, mainly across Canada but also elsewhere in the world, in order for students to be able to test their own local drinking water and other water samples. By doing this, students are engaging in relevant, authentic laboratory experiences and, therefore, they are not only learning about water quality issues and solutions, but also increasing their interest in science.

SDWF currently sends eight different types of water testing kits to schools: Elementary Operation Water Drop (OWD), French Elementary OWD, High School OWD, French High School OWD, Operation Water Pollution (OWP), French OWP, Operation Water Biology (OWB), and French OWB. Elementary OWD kits enable students in grades four to eight to test their local drinking water and control water samples for eight different components (alkalinity, ammonia, colour, total chlorine, copper, pH, sulphate, and total hardness) and compare their results to the Guidelines for Canadian Drinking Water Quality. High School OWD kits enable students in grades nine to twelve to test five different water samples for 12 different components (alkalinity, ammonia, arsenic, colour, iron, manganese, nitrate, total chlorine, copper, pH, sulphate, and total hardness) and compare their results to the Guidelines for Canadian Drinking Water Quality. Teachers can enter their students' test results into the Operation Water Drop Test Results Submission Website, thereby involving their students in citizen science.

OWP kits enable students in grades five to twelve to learn about water pollution (including what causes it, how it is cleaned up, how it can be prevented, and what they can personally do about the problem). Students are given different community situations and different amounts of play money and need to use their play money to purchase materials to create a water filtration device – they learn why some communities struggle to produce safe drinking water. The OWP kit is composed of a digital TDS meter and a digital pH meter that are both guaranteed to be reusable for at least two years.

OWB kits make it possible for students in grades nine to twelve to learn about biological water treatment, a more effective and environmentally friendly method of treating drinking water. In the OWB program, students

conduct hands-on experiments to learn more about chlorine, chloramine, ammonia, and iron.

SDWF also offers Operation Water Spirit (OWS), Operation Water Flow (OWF), Operation Water Health (OWH), and Operation Community Water Footprint (OCWF) free of charge on their website. OWS enables students to gain a greater understanding of Aboriginal culture and beliefs related to water issues, and it has been recently redeveloped. OWF is very interdisciplinary and enables students to study water from many viewpoints. OWH enables students to learn about what safe drinking water is, what unsafe drinking water is, and the health problems that can be caused by unsafe drinking water. OCWF has students ask their local water treatment plant personnel questions in order to be able to calculate how much raw water is required for their community to treat and deliver one litre of drinking water to their homes. These free programs do not require kits and many of them are also available in French and/or Cree.

SDWF also holds Student Action Competitions. In these competitions, students learn about the source of their drinking water, they learn how to conserve water, and they take steps to conserve water while they also educate others in their community about the source of their drinking water and encourage and teach them to conserve water.

The SDWF website contains a very large amount of information about drinking water quality issues and solutions to educate scientists, teachers, health professionals, engineers, other professionals, and the public.



## Our People

### Board Members

| Name                     | Position                 | Dates acted                           |
|--------------------------|--------------------------|---------------------------------------|
| Ray Blumenfeld           | Chairperson              | September 2004 - Present              |
| David Schindler          | Honourary<br>Chairperson | February 2001 - Present               |
| Tracy Webb               | Director                 | December 2004 - Present               |
| Dr. Timothy (Tim) Molnar | Director                 | 2006-2010 and<br>March 2013 - Present |
| Dr. John O'Connor        | Director                 | April 2010 - Present                  |
| Dr. Lalita Bharadwaj     | Director                 | January 2014 - Present                |
| Jania Chilima            | Director                 | January 2019 - Present                |

### Employees

| Name                    | Position                              | Dates acted             |
|-------------------------|---------------------------------------|-------------------------|
| Nicole Hancock          | Executive<br>Director                 | December 2006 - Present |
| Lolita Dollisen         | Kit<br>Coordinator                    | 2004 – September 2019   |
| Ashleigh Arcand         | Education<br>Programs<br>Assistant    | July 2018 - Present     |
| Rachel Waycott          | Education<br>Programs<br>Summer Youth | May 2019 – October 2019 |
| Meghan Reyda-<br>Molnar | Kit Assistant                         | May 2019                |
| Andrew Hancock          | Kit Assistant                         | May 2019                |

## Volunteers

| Name           | Position            | Dates acted    |
|----------------|---------------------|----------------|
| Robert Hancock | Technical Volunteer | 2012 - Present |



Ray Blumenfeld  
Chairperson



Dr. David Schindler  
Honourary Chairperson



Tracy Webb  
Director



Dr. Timothy (Tim) Molnar  
Director



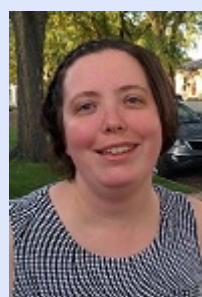
Dr. John O'Connor  
Director



Dr. Lalita Bharadwaj  
Director



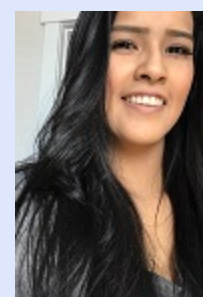
Jania Chilima  
Director



Nicole Hancock  
Executive Director



Lolita Dollisen  
Kit Coordinator



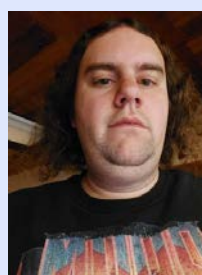
Ashleigh Arcand  
Education Programs Assistant



Rachel Waycott  
Education Programs Summer Youth



Meghan Reyda-Molnar  
Kit Assistant



Andrew Hancock  
Kit Assistant





Robert Hancock  
Technical Volunteer



## Our Supporters

### Donors of \$10,000 or More (logo and hyperlink appear on our website and thanked in our newsletter)

|   |   |
|---|---|
|    |   |
| <p style="text-align: center;"><b>Mosaic</b></p> <p>Mosaic provided us with a grant of \$20,000 to send sponsored water testing kits to Saskatchewan schools.</p> | <p style="text-align: center;"><b>The W. Garfield Weston Foundation</b></p> <p>The W. Garfield Weston Foundation provided us with a grant of \$20,000 to send sponsored water testing kits to schools across Canada and to hold our Student Action on Canadian Water Attitudes Competition.</p> |

### Donors of \$1,000 or More (thanked in our newsletter)

|  |  |   |   |
|--|--|---|---|
|   |   |   |    |
| <p style="text-align: center;"><b>Dakota Dunes Community Development Corporation</b></p> <p>Dakota Dunes Community Development Corporation provided us with funding totaling \$5,091.50 to send water testing kits to schools in their catchment area.</p> | <p style="text-align: center;"><b>Saskatchewan Indian Gaming Authority (SIGA)</b></p> <p>SIGA provided us with \$5,000 to send water testing kits to Saskatchewan First Nations schools.</p> | <p style="text-align: center;"><b>Saskatchewan Association for Resource Recovery Corp. (SARRC)</b></p> <p>SARRC provided us with \$5,000 to send water testing kits to Saskatchewan schools that are located in communities where SARRC operates.</p> | <p style="text-align: center;"><b>Gibson Energy</b></p> <p>Gibson Energy provided us with \$1,000 to send water testing kits to schools that are located in the area in which Gibson Energy operates.</p> |

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
| <p><b>S. M. Blair Family Foundation</b></p> <p>S. M. Blair Family Foundation Provided us with \$3,400 to help us with the curriculum connections for our redeveloped Operation Water Spirit program and to make helpful videos for teachers.</p> | <p><b>Affinity Credit Union</b></p> <p>Affinity Credit Union's North West District provided us with \$2,805 to send water testing kits to schools in its area.</p> | <p><b>Alberta Conservation Association (ACA)</b></p> <p>ACA provided us with \$2,550 to send water testing kits to Alberta schools for teachers to use as part of field trips.</p> | <p><b>Honda Canada Foundation</b></p> <p>Honda Canada Foundation provided us with \$2,500 to send water testing kits to schools that are located in communities where Honda has dealerships.</p> |

|   |  |   |   |   |
|---|--|---|---|---|
|   |  |   |   |   |
| <p><b>Association of Professional Engineers &amp; Geoscientists of Saskatchewan (APEGGS)</b></p> <p>APEGGS provided us with \$2,500 to send water testing kits to Saskatchewan schools.</p> | <p><b>Government of Canada</b></p> <p>Government of Canada provided us with \$2,323 through their Canada Summer Jobs program to hire a summer youth for 30 hours per week for eight weeks.</p> | <p><b>Rotary Club of Saskatoon North</b></p> <p>Rotary Club of Saskatoon North provided us with \$2,000 towards our educational programs.</p> | <p><b>SaskTel</b></p> <p>SaskTel provided us with \$1,360 to send eight Operation Water Pollution kits to rural Saskatchewan schools.</p> | <p><b>Federated Co-operatives Limited</b></p> <p>Federated Co-operatives Limited provided us with \$1,020 to send water testing kits to Saskatoon schools and \$500 to send water testing kits to Winnipeg schools.</p> |

## Chairperson's Report



Ray Blumenfeld, President, We Communications West Inc.  
Chair

Dear Friends of the Safe Drinking Water Foundation,

On behalf of the Board of Directors, Staff, Volunteers and our valued Advisors of the Safe Drinking Water Foundation (SDWF), I am pleased to welcome you to our 2019 Annual Report.

This past year was filled with many great accomplishments as we continue to move forward in our goal of educating students across Canada about the value and importance of clean, safe drinking water for all. Our water testing kits help create awareness about water being a basic human right, they help to educate our youth about water treatment and conservation, and they help to create a movement to improve our overall standards for drinking water.

My sincere appreciation is extended to all of our dedicated Board members who give of their valuable time and expertise. Thanks to our volunteers for their efforts in working with us in 2019 and for their commitment over these many years.

A special thanks to our staff, especially Nicole Hancock, our Executive Director, for her steadfast efforts, her attention to detail and her unrelenting perseverance, which have placed the SDWF in the strong position it is in today. Thank you Nicole for all your achievements, we are grateful that students and educators across Canada are the benefactors of your dedication.

The SDWF is grateful for the funding we received in 2019 that topped out at over \$160,000 and included generous support from Mosaic and The W. Garfield Weston Foundation. Please take time to visit pages 9 and 10 in this report to see the names of the organizations and foundations that have been so instrumental in our ability to assemble and distribute our water testing kits to schools across the country.

In 2019, we met our goal of delivering in excess of 900 educational water testing kits to elementary, junior high and senior high schools and their science programs across Canada which resulted in more than 35,000 students learning about water sources, conservation and treatment. Our entire team is dedicated to future development and fund raising as we still have 965 water testing kits on our waiting list that need to be distributed to waiting classrooms.

Special thanks go to the science teachers in schools across Canada who use the SDWF water testing kits to educate tens of thousands of our children about drinking water issues. Over past generations, our children have always been the leaders for change when it comes to environmental issues like unsafe water. As teachers, you are creating awareness in these young people and motivating them to look to the future and to make these necessary changes when it comes to the quality of our drinking water.

We know that 2020 will be a challenging year and we look forward to working with you all, now and into the future!

Kindest regards,



Ray Blumenfeld  
Voluntary Chairperson

## Executive Director's Report



Nicole Hancock B.Ed. Distinction PGD

I would like to say a huge thank you to our funders, our individual donors, our board members, our volunteers, the teachers and students who use our programs and compete in our student action competitions, other organizations that collaborate with us, and our staff! This year, we finished holding the Student Action on Saskatchewan Water Attitudes Competition and Pike Lake School was the big winner! Pike Lake School invited us to their Community Barbecue and we took the opportunity to celebrate their achievements. We collaborated with Meewasin, Partners FOR the Saskatchewan River Basin and South Saskatchewan River Watershed Stewards to hold the 2019 World Rivers Day event at the Saskatoon Farmers' Market, complete with a live band!

There were many highlights in 2019! The Human Condition Comedy Tour (presented by Frank Russo, Shawn Gramiak and Scott Porteous) performed in Saskatoon in support of us. University of Saskatchewan Office of Sustainability involved us in EcoHack 2019 as a Community Partner and the student who chose our project won the Most Impactful Award! The Canadian Network for Environmental Education and Communication (EECOM) had us present at their 27<sup>th</sup> Annual Conference ("*Action on Climate Change Through Education*"). We also presented webinars to many students in the United States and Canada through Streamable Learning/Live Learning Canada.

We look forward to 2020 and beyond, to the tens of thousands of students we will educate, to the events of which we will be a part, to new projects, and to new staff and board members.



Nicole Hancock, Executive Director

## Our Kits Were Used By Over 39,000 Students

This year, our goal was to send at least 900 water testing kits to schools and for these kits to be used in a hands-on manner by at least 35,000 students. We definitely achieved more than that this year!

### Number of Kits Sent

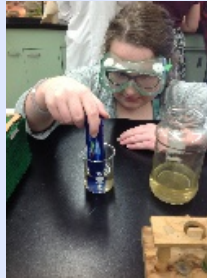
450 Elementary  
Operation Water  
Drop kits



230 High School  
Operation Water  
Drop kits



174 Operation  
Water Pollution  
kits



181 Operation  
Water Biology kits



**1,035 kits in total  
sent to schools**

### Number of Students Educated

11,924 students used  
the Elementary  
Operation Water Drop  
kits.

6,088 students used  
the High School  
Operation Water Drop  
kits.

16,776 students used  
the Operation Water  
Pollution kits.

4,642 students used  
the Operation Water  
Biology kits.

**39,430 students used  
the water testing kits  
in a hands-on  
manner.**

+

+

We also:

- Concluded our Student Action on Saskatchewan Water Attitudes Competition. Pike Lake School won and received a water bottle filling station, reusable water bottles, and a plaque!
- Made helpful videos for teachers (How to enter their students' results into the Operation Water Drop Test Results Submission Website and where some interesting information/case studies etc. can be found on our website.)
- Presented "Educating Students about Water Quality and Quantity and Climate Change" at EECOM's 27<sup>th</sup> Annual Conference (*"Action on Climate Change Through Education"*).
- Presented information about our educational programs to teachers involved in the Student Action for a Sustainable Future project that is organized by Saskatchewan Environmental Society.
- Presented World Water Day and World Rivers Day webinars to many students in the United States and Canada through Streamable Learning/Live Learning Canada.
- Visited classrooms in Saskatoon and in Prince Albert to help students to use our water testing kits.



Bill Jensen, C.P.A. Prof. Corp.

Jeff Stromberg, C.P.A. Prof. Corp.

To the Directors of **Safe Drinking Water Foundation**

## INDEPENDENT AUDITOR'S REPORT

### *Report on the Financial Statements*

#### *Qualified Opinion*

We have audited the financial statements of **Safe Drinking Water Foundation**, which comprise the statement of financial position as at **December 31, 2019** and the statements of revenue and expenditures, fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of **Safe Drinking Water Foundation** as at **December 31, 2019** and the results of its revenues and expenditures, and change in its fund balances and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations

#### *Basis for Qualified Opinion*

In common with many not-for-profit organizations, **Safe Drinking Water Foundation** derives revenue from cash donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of **Safe Drinking Water Foundation**. Therefore, we were not able to determine whether any adjustments might be necessary to donations, excess of revenues over expenditures, and cash flows from operations for the years ended **December 31, 2019** and **December 31, 2018**.

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 **Safe Drinking Water Foundation** 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 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.

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

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

#### *Auditor's Responsibility 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 entity'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 entity'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 entity 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.

Saskatoon, Saskatchewan  
September 10, 2020

  
Chartered Professional Accountants

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF FINANCIAL POSITION

December 31, 2019  
with comparative figures for 2018

|   | <u>Operating</u><br><u>Fund</u> | <u>Capital</u><br><u>Fund</u> | <u>Total</u><br><u>2019</u> | <u>Total</u><br><u>2018</u> |
|---|---------------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b><u>ASSETS</u></b>                            |                                 |                               |                             |                             |
| Current assets:                                 |                                 |                               |                             |                             |
| Cash  | \$ 4,999                        | -                             | 4,999                       | 21,030                      |
| Short-term investments (Note 7)                 | 157,948                         | -                             | 157,948                     | 177,945                     |
| Accounts receivable                             | 796                             | -                             | 796                         | 796                         |
| Inventory                                       | 9,597                           | -                             | 9,597                       | 9,715                       |
| Prepaid expenses                                | 588                             | -                             | 588                         | 565                         |
| Total current assets                            | <u>173,928</u>                  | <u>-</u>                      | <u>173,928</u>              | <u>210,051</u>              |
| Capital assets (Note 3)                         | <u>-</u>                        | <u>1,619</u>                  | <u>1,619</u>                | <u>2,829</u>                |
|   | <u>\$ 173,928</u>               | <u>1,619</u>                  | <u>175,547</u>              | <u>212,880</u>              |
| <br><b><u>LIABILITIES AND FUND BALANCES</u></b> |                                 |                               |                             |                             |
| Current liabilities:                            |                                 |                               |                             |                             |
| Accounts payable and accrued liabilities        | \$ 4,873                        | -                             | 4,873                       | 4,616                       |
| Deferred revenue                                | 62,419                          | -                             | 62,419                      | 109,955                     |
| Total current liabilities                       | <u>67,292</u>                   | <u>-</u>                      | <u>67,292</u>               | <u>114,571</u>              |
| Fund Balances:                                  |                                 |                               |                             |                             |
| Capital fund                                    | -                               | 1,619                         | 1,619                       | 2,829                       |
| Unrestricted                                    | 106,636                         | -                             | 106,636                     | 95,480                      |
| Total fund balances                             | <u>106,636</u>                  | <u>1,619</u>                  | <u>108,255</u>              | <u>98,309</u>               |
|   | <u>\$ 173,928</u>               | <u>1,619</u>                  | <u>175,547</u>              | <u>212,880</u>              |

**APPROVED ON BEHALF OF THE BOARD:**



Director



Director

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF REVENUES AND EXPENDITURES

Year ended December 31, 2019  
with comparative figures for 2018

|  | <u>Operating<br/>Fund</u> | <u>Capital<br/>Fund</u> | <u>Total<br/>2019</u> | <u>Total<br/>2018</u> |
|--|---------------------------|-------------------------|-----------------------|-----------------------|
| Revenue                                      | \$ 163,948                | -                       | 163,948               | 162,364               |
| Expenditures:                                |                           |                         |                       |                       |
| Amortization                                 | -                         | 404                     | 404                   | 522                   |
| Courier and postage                          | 9,986                     | -                       | 9,986                 | 6,676                 |
| Honorariums                                  | 214                       | -                       | 214                   | -                     |
| Insurance                                    | 1,009                     | -                       | 1,009                 | 973                   |
| Interest and bank charges                    | 869                       | -                       | 869                   | 903                   |
| Meals and entertainment                      | 1,041                     | -                       | 1,041                 | 69                    |
| Memberships and licenses                     | 999                       | -                       | 999                   | -                     |
| Education programs expenses                  | 44,690                    | -                       | 44,690                | 27,903                |
| Presentations                                | 514                       | -                       | 514                   | 160                   |
| Rental                                       | 9,225                     | -                       | 9,225                 | 9,037                 |
| Printing                                     | 268                       | -                       | 268                   | 944                   |
| Professional fees                            | 5,214                     | -                       | 5,214                 | 5,402                 |
| Salaries and Wages                           | 72,592                    | -                       | 72,592                | 64,658                |
| Technical                                    | 3,410                     | -                       | 3,410                 | 3,453                 |
| Telephone                                    | 1,274                     | -                       | 1,274                 | 1,061                 |
| Supplies                                     | 902                       | -                       | 902                   | 1,104                 |
| Travel expenses                              | 288                       | -                       | 288                   | 600                   |
| Website                                      | 297                       | -                       | 297                   | 283                   |
|  | <u>152,792</u>            | <u>404</u>              | <u>153,196</u>        | <u>123,748</u>        |
| Gain (loss) on disposal of capital<br>assets | <u>-</u>                  | <u>(806)</u>            | <u>(806)</u>          | <u>-</u>              |
| Excess of revenues over expenditures         | <u>11,156</u>             | <u>(1,210)</u>          | <u>9,946</u>          | <u>38,615</u>         |

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF FUND BALANCES

Year ended December 31, 2019  
with comparative figures for 2018

|   | <u>Operating<br/>Fund</u> | <u>Capital<br/>Fund</u> | <u>Total<br/>2019</u> | <u>Total<br/>2018</u> |
|---|---------------------------|-------------------------|-----------------------|-----------------------|
| Fund balances, beginning of year              | 95,480                    | 2,829                   | 98,309                | 59,694                |
| Excess (deficiency) of revenues over expenses | <u>11,156</u>             | <u>(1,210)</u>          | <u>9,946</u>          | <u>38,615</u>         |
| Fund balances, end of year                    | <u>\$ 106,636</u>         | <u>1,619</u>            | <u>108,255</u>        | <u>98,309</u>         |

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## STATEMENT OF CASH FLOWS

Year ended December 31, 2019  
with comparative figures for 2018

|   | <u>Operating<br/>Fund</u> | <u>Capital<br/>Fund</u> | <u>Total<br/>2019</u> | <u>Total<br/>2018</u> |
|---|---------------------------|-------------------------|-----------------------|-----------------------|
| <b>Cash provided by (used in):</b>                |                           |                         |                       |                       |
| Operating activities:                             |                           |                         |                       |                       |
| Excess (deficiency) of revenues over expenditures | \$ 11,156                 | (1,210)                 | 9,946                 | 38,615                |
| Items not involving an outlay of cash:            |                           |                         |                       |                       |
| Amortization                                      | -                         | 404                     | 404                   | 522                   |
| Loss on disposal of capital assets                | -                         | <u>806</u>              | <u>806</u>            | <u>-</u>              |
|   | 11,156                    | -                       | 11,156                | 39,137                |
| Changes in non-cash working capital:              |                           |                         |                       |                       |
| Accounts receivable                               | 2                         | -                       | 2                     | (249)                 |
| Inventories                                       | 117                       | -                       | 117                   | (4,618)               |
| Prepaid expenses                                  | (23)                      | -                       | (23)                  | (37)                  |
| Accounts payable and accrued liabilities          | 255                       | -                       | 255                   | 198                   |
| Deferred revenues                                 | <u>(47,536)</u>           | <u>-</u>                | <u>(47,536)</u>       | <u>54,803</u>         |
|   | <u>(36,029)</u>           | <u>-</u>                | <u>(36,029)</u>       | <u>89,234</u>         |
| Investing activities:                             |                           |                         |                       |                       |
| Additions to capital assets                       | -                         | -                       | -                     | (1,484)               |
| Investments                                       | <u>19,998</u>             | <u>-</u>                | <u>19,998</u>         | <u>(82,065)</u>       |
|   | <u>19,998</u>             | <u>-</u>                | <u>19,998</u>         | <u>(83,549)</u>       |
| Financing activities:                             |                           |                         |                       |                       |
| Net change in cash during the year                | (16,031)                  | -                       | (16,031)              | 5,685                 |
| Cash position, beginning of year                  | <u>21,030</u>             | <u>-</u>                | <u>21,030</u>         | <u>15,345</u>         |
| Cash position, end of year                        | <u>\$ 4,999</u>           | <u>-</u>                | <u>4,999</u>          | <u>21,030</u>         |

Cash position is comprised of cash in bank less outstanding cheques.

See accompanying notes to the financial statements.

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

### 1. OPERATIONS

The Foundation was incorporated under the laws of the Province of Saskatchewan on January 1, 1998. The Foundation is a registered charitable organization. Its primary purpose is to educate the leaders of today and tomorrow about drinking water quality issues to realize its goal of safe drinking water being available to every Canadian. The Foundation is exempt from tax as it is a non-profit organization.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### (a) **Fund Accounting**

The accounts of the Foundation are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

##### (i) **Operating Fund**

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

##### (ii) **Capital Fund**

The capital fund reports the assets, liabilities, revenues and expenses related to the Foundation's capital assets.

#### (b) **Revenue Recognition**

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

Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred.

#### (c) **Inventory**

Inventory is carried at the lesser of cost and net realizable value. Cost is determined using the first in, first out method.

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

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

#### (d) Capital Assets

Capital assets are recorded at cost. Amortization is calculated using the following annual rates and methods and is designed to amortize the assets over their useful lives:

|                        |                         |
|------------------------|-------------------------|
| Furniture and fixtures | 20% - declining balance |
| Computer hardware      | 20% - declining balance |
| Leasehold improvements | 20% - declining balance |

#### (e) Contributed Services

A portion of the rental payments for Unit 1 - 912 Idywyld Drive North Saskatoon, Saskatchewan are forgiven by the lessor as the Foundation is a charitable organization. The portion of forgiven rent has been recognized as a donation-in-kind by the Foundation.

#### (f) Measurement Uncertainty

The preparation of the financial statements in conformity with accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the year. Actual results could differ from those estimates.

#### (g) Financial Instruments

Financial instruments, including cash, short term investments, accounts receivable, and accounts payable and accrued liabilities are initially recorded at their fair value and are subsequently measured at amortized cost, net of any provisions for impairment.

### 3. CAPITAL ASSETS

|                        | <u>2019</u>      |                                 | <u>2018</u>           |                       |
|------------------------|------------------|---------------------------------|-----------------------|-----------------------|
|                        | <u>Cost</u>      | <u>Accumulated Amortization</u> | <u>Net Book Value</u> | <u>Net Book Value</u> |
| Furniture and fixtures | \$ 2,082         | 1,356                           | 726                   | 907                   |
| Leasehold improvements | 4,995            | 4,626                           | 369                   | 461                   |
| Computer hardware      | <u>6,483</u>     | <u>5,959</u>                    | <u>524</u>            | <u>1,461</u>          |
|                        | <u>\$ 13,560</u> | <u>11,941</u>                   | <u>1,619</u>          | <u>2,829</u>          |

### 4. ALLOCATED EXPENSES

Certain overhead expenses are allocated to the projects of the Foundation. These expenses are allocated based on the percentage of each expense that is related to each project.

# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

### 5. LEASE COMMITMENTS

The Foundation signed a 2-year lease on May 12, 2018, to occupy the premises in the building known as Unit 1 - 912 Idylwyld Drive North Saskatoon, Saskatchewan. The lease expired on July 31, 2020 and continued on a month-to-month basis. The lease payments due throughout the remainder of the lease until expiry are as follows:

|      |    |       |
|------|----|-------|
| 2020 | \$ | 5,513 |
|------|----|-------|

### 6. DEFERRED REVENUES

The Foundation receives donations to sponsor kits and other programs to be provided to schools. Changes in the deferred revenue balance are as follows:

|  |    |                  |
|--|----|------------------|
| Balance, beginning of year                             | \$ | 109,955          |
| Plus: amount received in year                          |    | 100,199          |
| Less: amount recognized as revenue in the current year |    | <u>(147,735)</u> |
| Balance, end of year                                   | \$ | <u>62,419</u>    |

### 7. SHORT TERM INVESTMENTS

|                                    | <u>2019</u>       | <u>2018</u>       |
|------------------------------------|-------------------|-------------------|
| Guaranteed Investment Certificates | \$ <u>157,948</u> | \$ <u>177,945</u> |

All Guaranteed Investment Certificates (GICs) are 1-year term investments with a maturity date within 1 year. All GICs include an early redemption option with no penalty. Interest rates on GICs are 0.50% per annum.



# SAFE DRINKING WATER FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

### 8. FINANCIAL INSTRUMENTS

#### Risks and concentrations

The entity is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at December 31, 2019.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The entity is exposed to this risk mainly in respect of its accounts payable.

#### Credit Risk

The Foundation is exposed to minimal credit risk on its accounts receivable. Accounts receivable are due from major funders and government agencies.

#### Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market price. Market risk comprises of three types of risk: currency risk, interest rate risk and other price risk. The entity is mainly exposed to interest rate risk.

#### 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 entity is exposed to interest rate risk on its short-term investments.

## SAFE DRINKING WATER FOUNDATION

## SCHEDULE OF ADMINISTRATION REVENUES AND EXPENDITURES

Year ended December 31, 2019  
with comparative figures for 2018

|                                      | <u>2019</u>        | <u>2018</u>     |
|--------------------------------------|--------------------|-----------------|
| Revenue:                             |                    |                 |
| Federal employment funding           | \$ -               | 2,631           |
| Fundraising income                   | 258                | 15              |
| Individual donations                 | 1,268              | 3,697           |
| Interest                             | 824                | 626             |
| Miscellaneous                        | 3,097              | -               |
| Rebates                              | <u>2,056</u>       | <u>166</u>      |
|                                      | <u>7,503</u>       | <u>7,135</u>    |
| Expenses:                            |                    |                 |
| Advertising and promotion            | \$ 999             | -               |
| Amortization                         | 405                | 523             |
| Courier and postage                  | 476                | 318             |
| Honorariums                          | 214                | -               |
| Insurance                            | 1,008              | 973             |
| Interest and bank charges            | 859                | 893             |
| Printing                             | 268                | 944             |
| Professional fees                    | 5,214              | 5,402           |
| Rent                                 | 923                | 904             |
| Salaries and benefits                | 6,698              | 5,966           |
| Supplies                             | 121                | 148             |
| Technical                            | 369                | 374             |
| Telephone                            | 127                | 106             |
| Travel                               | <u>288</u>         | <u>600</u>      |
|                                      | <u>17,969</u>      | <u>17,151</u>   |
| Excess of revenues over expenditures | <u>\$ (10,466)</u> | <u>(10,016)</u> |

See accompanying notes to the financial statements.

## SAFE DRINKING WATER FOUNDATION

## SCHEDULE OF PROJECTS

## REVENUES AND EXPENDITURES

Year ended December 31, 2019  
with comparative figures for 2018

**SDWT PROJECT**

|                                      | <u>2019</u>       | <u>2018</u>   |
|--------------------------------------|-------------------|---------------|
| Revenue:                             |                   |               |
| Corporate contributions              | \$ 3,000          | 12,000        |
| Individual donations                 | -                 | 1,033         |
|                                      | <u>3,000</u>      | <u>13,033</u> |
| Expenditures:                        |                   |               |
| Salaries and benefits                | 5,144             | 4,582         |
| Courier and postage                  | 24                | 16            |
| Interest and bank charges            | 10                | 10            |
| Meals and entertainment              | 1,041             | 69            |
| Supplies                             | 45                | 55            |
| Technical                            | 581               | 588           |
| Website                              | -                 | 283           |
|                                      | <u>6,845</u>      | <u>5,603</u>  |
| Excess of revenues over expenditures | <u>\$ (3,845)</u> | <u>7,430</u>  |

**WEBSITE**

|                                      | <u>2019</u>       | <u>2018</u>    |
|--------------------------------------|-------------------|----------------|
| Revenue:                             | -                 | -              |
| Expenditures:                        |                   |                |
| Salaries and benefits                | \$ 6,542          | 5,827          |
| Technical                            | 190               | 192            |
| Website                              | 297               | -              |
|                                      | <u>7,029</u>      | <u>-</u>       |
| Excess of revenues over expenditures | <u>\$ (7,029)</u> | <u>(6,019)</u> |

See accompanying notes to the financial statements.

## SAFE DRINKING WATER FOUNDATION

## SCHEDULE OF PROJECTS

## REVENUES AND EXPENDITURES

Year ended December 31, 2019  
with comparative figures for 2018

SCHOOL PROGRAMS

|                                     | <u>2019</u>      | <u>2018</u>    |
|-------------------------------------|------------------|----------------|
| Revenue:                            |                  |                |
| Canadian school registration        | \$ 6,978         | 7,637          |
| Corporate contributions             | 90,703           | 70,199         |
| Foundation Donations                | 55,764           | 40,685         |
| National Indian Brotherhood         | -                | 23,675         |
|                                     | <u>153,445</u>   | <u>142,196</u> |
| Expenditures:                       |                  |                |
| Courier and postage                 | 9,486            | 6,342          |
| Education programs expenses         | 44,690           | 27,902         |
| Presentations                       | 514              | 160            |
| Rent                                | 8,302            | 8,133          |
| Salaries and benefits               | 54,208           | 48,283         |
| Supplies                            | 736              | 901            |
| Technical                           | 2,270            | 2,299          |
| Telephone                           | 1,147            | 955            |
|                                     | <u>121,353</u>   | <u>94,975</u>  |
| Excess of revenue over expenditures | <u>\$ 32,092</u> | <u>47,221</u>  |

See accompanying notes to the financial statements.



## Acknowledgements & Thank You

Thank you so much to the corporations, foundations, other organizations, and individuals who donate to us! We could not do any of our activities without your support!

Thank you to organizations that invite us to speak or to have a booth at their event!

Thank you to the other organizations that collaborate with us on projects and at events!

Thank you to the teachers and students who welcome our kits and/or us into their classrooms!

Thank you so much to our board members for their guidance and governance!

Thank you so much to our hard-working staff members and volunteers!

Thank you to our individual donors:

Maureen Aesie  
John T. Bell  
Tim Bonish  
Leo Chan  
Maryanne Chantler  
Douglas Effler  
Daniel Halliday  
Laura Hunter  
Earl Kreutzer  
Marie-Andree Mallette  
Leslie Ruo  
Ellen Schüler  
Dr. Robert Stewart

## How You Can Help

### Volunteer your time

You can volunteer your time to find Water Facts of the Week, to update and write fact sheets, to judge the student action competitions submissions, to help spread the word about water quality issues in Canada, and to help us in various other ways. Please email Nicole Hancock at [info@safewater.org](mailto:info@safewater.org) or phone her at 1.306.934.0389 if you are interested!

### Make a donation

Please visit [www.safewater.org/donate](http://www.safewater.org/donate) and make a one-time, yearly, or monthly donation to make it possible for us to educate more people about Canadian drinking water quality issues and solutions. You can also phone us at 1.306.934.0389 to make a donation with a Visa or MasterCard, mail a cheque payable to Safe Drinking Water Foundation to #1-912 Idylwyld Drive North, Saskatoon, SK S7L 0Z6, or donate to us through Canada Helps (<https://www.canadahelps.org/en/charities/safe-drinking-water-foundation>). If the company for which you work participates in Benevity matching then please donate to us through Benevity, as your company will match your gift. Thank you in advance!

### Leave a bequest

Bequests are a simple but powerful way to ensure our work goes on for future generations. Please contact us at 1.306.934.0389 or [info@safewater.org](mailto:info@safewater.org) if you are interested in discussing a bequest.

### Support awareness of drinking water quality issues

If you are an educator, please visit [www.safewater.org/sponsored-kit-request-form](http://www.safewater.org/sponsored-kit-request-form) to request sponsored kits or visit [www.safewater.org/order-kits](http://www.safewater.org/order-kits) to purchase kits. If you are not an educator, please tell your friends, relatives, kids' teachers, etc. about Safe Drinking Water Foundation water testing kits.



## Looking to the Future

In 2020, we are going to increase our goal and strive to send at least 1,100 water testing kits to schools to be used by at least 40,000 students in a hands-on manner.

We will hold our second Student Action on Canadian Water Attitudes Competition.

One of our challenges will be that our very long-term Kit Coordinator (15 years!) retired as of September 2019, so we will need to train a new Kit Coordinator and the next Kit Coordinator might not work with us for as long of a period of time.

We are still hoping to receive funding to build an Operation Water Pollution Test Results Submission system.





## Contact Us

#1-912 Idylwyld Drive North  
Saskatoon, SK S7L 0Z6

Phone: 1.306.934.0389

[www.safewater.org](http://www.safewater.org)

[info@safewater.org](mailto:info@safewater.org)

Facebook Group:

<https://www.facebook.com/groups/safedrinkingwaterfoundation/>

Facebook Page: [www.facebook.com/safedrinkingwaterfoundation](http://www.facebook.com/safedrinkingwaterfoundation)

SDWF's YouTube Channel:

<https://www.youtube.com/c/SafeDrinkingWaterFoundation>

LinkedIn: <https://www.linkedin.com/company/safe-drinking-water-foundation>

Twitter: <https://twitter.com/SafeDrinkingWa1>

