

**Camrose and District Support Services  
Financial Statements**

*December 31, 2019*

# Camrose and District Support Services

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For the year ended December 31, 2019

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**CAMROSE & DISTRICT  
SUPPORT SERVICES**

4821 - 51 Street  
Camrose, Alberta T4V 1R9  
Ph (780)672-0141 Fax: (780)672-2833  
[www.camrosefcss.ca](http://www.camrosefcss.ca); [cdss@telus.net](mailto:cdss@telus.net)

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## **Management's Responsibility**

To the Directors of Camrose and District Support Services:

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. 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 Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. 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 Organization's external auditors.

MNP LLP is appointed by the Directors 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.

  
Executive Director

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## Independent Auditor's Report

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To the Directors of Camrose and District Support Services:

### Opinion

We have audited the financial statements of Camrose and District Support Services (the "Organization"), which comprise the statement of financial position as at December 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 Organization as at December 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 Organization 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.

### Other Matter

We draw attention to the fact that the budget information included in the statement of operations and related schedules does not form part of the financial statements. We have not audited or reviewed this information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this information.

### 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

# Independent Auditor's Report

## 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 Organization'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 Organization'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 Organization 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.

Leduc, Alberta

May 6, 2020

Chartered Professional Accountants

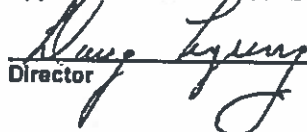
**MNP**

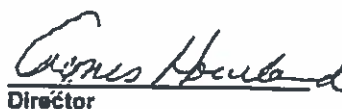
**Camrose and District Support Services**  
**Statement of Financial Position**

*As at December 31, 2019*

	<b>2019</b>	<b>2018</b>
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents (Note 4)	222,477	407,639
Accounts receivable	85,082	58,067
Prepaid expenses and deposits	12,118	8,724
Goods and Services Tax receivable	25,135	22,988
	<b>344,812</b>	<b>497,418</b>
<b>Capital assets (Note 5)</b>	<b>34,330</b>	<b>27,683</b>
	<b>379,142</b>	<b>525,101</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals (Note 6)	131,037	97,848
Deferred contributions (Note 7)	136,961	307,122
Deferred capital contributions (Note 8)	12,325	-
	<b>280,323</b>	<b>404,970</b>
<b>Contingencies (Note 9)</b>		
<b>Commitments (Note 10)</b>		
<b>Subsequent event (Note 11)</b>		
<b>Net Assets</b>		
Internally restricted (Note 12)	83,152	90,226
Unrestricted net assets (deficit)	(6,338)	2,222
Invested in capital assets	22,005	27,683
	<b>98,819</b>	<b>120,131</b>
	<b>379,142</b>	<b>525,101</b>

Approved on behalf of the Board

  
Director

  
Director

*The accompanying notes are an integral part of these financial statements*

## Camrose and District Support Services Statement of Operations

For the year ended December 31, 2019

	2019 Budget (Unaudited)	2019	2018
<b>Revenue</b>			
Administration and Planning (Schedule 1)	24,938	24,280	25,772
Community Services (Schedule 2)	49,948	33,416	31,408
Camrose and District Home Support (Schedule 3)	83,425	69,156	73,441
Camrose and District Preschool (Schedule 4)	100,275	92,315	87,051
OSCAR (Out of School Care) (Schedule 5)	216,500	192,065	222,109
Rural Community Development (Schedule 6)	8,871	4,962	28,023
Family Violence Action (Schedule 7)	90,573	163,230	235,413
Camrose Family Resource Centre (Schedule 8)	482,300	1,117,119	1,277,991
<b>Total revenue</b>	<b>1,056,830</b>	<b>1,696,543</b>	<b>1,981,208</b>
<b>Expenses</b>			
Administration and Planning (Schedule 1)	101,643	103,731	86,469
Community Services (Schedule 2)	161,343	157,840	153,984
Camrose and District Home Support (Schedule 3)	168,505	154,644	162,301
Camrose and District Preschool (Schedule 4)	191,997	184,026	181,887
OSCAR (Out of School Care) (Schedule 5)	335,268	310,740	336,679
Rural Community Development (Schedule 6)	130,060	125,659	148,215
Family Violence Action (Schedule 7)	192,387	265,093	328,961
Camrose Family Resource Centre (Schedule 8)	530,567	1,165,387	1,328,780
Other External Programs (Schedule 9)	183,474	183,474	188,251
<b>Total expenses</b>	<b>1,995,244</b>	<b>2,650,594</b>	<b>2,915,527</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(938,414)</b>	<b>(954,051)</b>	<b>(934,319)</b>
<b>Other items</b>			
CDSS/FCSS funding	934,313	934,313	934,313
Other revenue	-	-	2,197
	<b>934,313</b>	<b>934,313</b>	<b>936,510</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(4,101)</b>	<b>(19,738)</b>	<b>2,191</b>

The accompanying notes are an integral part of these financial statements

**Camrose and District Support Services**  
**Statement of Changes in Net Assets**

*For the year ended December 31, 2019*

	<i>Internally Restricted (Note 10)</i>	<i>Unrestricted</i>	<i>Invested in Capital Assets</i>	<i>2019</i>	<i>2018</i>
<b>Net assets, beginning of year</b>	<b>90,226</b>	<b>2,222</b>	<b>27,683</b>	<b>120,131</b>	<b>131,955</b>
<b>Excess of revenue over expenses</b>	<b>-</b>	<b>(19,738)</b>	<b>-</b>	<b>(19,738)</b>	<b>2,191</b>
<b>Use of internally restricted funds</b>	<b>(30,500)</b>	<b>-</b>	<b>5,500</b>	<b>(25,000)</b>	<b>(31,559)</b>
<b>Additions to internally restricted funds</b>	<b>23,426</b>	<b>-</b>	<b>-</b>	<b>23,426</b>	<b>17,544</b>
<b>Purchase of capital assets</b>	<b>-</b>	<b>(12,794)</b>	<b>12,794</b>	<b>-</b>	<b>-</b>
<b>Amortization</b>	<b>-</b>	<b>7,237</b>	<b>(7,237)</b>	<b>-</b>	<b>-</b>
<b>Loss on disposal of capital assets</b>	<b>-</b>	<b>4,410</b>	<b>(4,410)</b>	<b>-</b>	<b>-</b>
<b>Receipt of capital contributions</b>	<b>-</b>	<b>14,500</b>	<b>(14,500)</b>	<b>-</b>	<b>-</b>
<b>Capital contributions recognized</b>	<b>-</b>	<b>(2,175)</b>	<b>2,175</b>	<b>-</b>	<b>-</b>
<b>Net assets, end of year</b>	<b>83,152</b>	<b>(6,338)</b>	<b>22,005</b>	<b>98,819</b>	<b>120,131</b>

*The accompanying notes are an integral part of these financial statements*



**Camrose and District Support Services**  
**Statement of Cash Flows**

*For the year ended December 31, 2019*

	<b>2019</b>	<b>2018</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash received from contributions	2,405,018	2,635,341
Cash paid for program service expenses	(898,870)	(868,620)
Cash paid for salaries and benefits	(1,687,516)	(2,044,165)
	<b>(181,368)</b>	<b>(277,444)</b>
<b>Financing</b>		
Contributions received for capital assets	14,500	-
<b>Investing</b>		
Purchase of capital assets	(18,294)	(4,275)
<b>Decrease in cash resources</b>	<b>(185,162)</b>	<b>(281,719)</b>
<b>Cash resources, beginning of year</b>	<b>407,639</b>	<b>689,358</b>
<b>Cash resources, end of year</b>	<b>222,477</b>	<b>407,639</b>

*The accompanying notes are an integral part of these financial statements*

**Camrose and District Support Services**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2019*

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**1. Nature of the organization**

Camrose and District Support Services (the "Organization") is a partnership between the Province of Alberta and participating municipalities created by a municipal agreement which provides Family and Community Support Services ("FCSS") for residents of the City of Camrose, Camrose County, and Villages of Bawlf, Bittern Lake, Edberg, Hay Lakes, Rosalind, and Ferintosh.

The Organization is not taxable under Section 149 of the *Income Tax Act*.

**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:

**Revenue recognition**

The Organization 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.

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

Government operating grants are recognized as revenue in the year in which the related expenses are incurred.

Revenue received for the provision of goods and services, such as user fees, are recognized in the period in which the goods are provided or the services rendered.

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, balances with banks and short-term investments with maturities of less than three months.

**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.

When a capital asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Any write-downs recognized are not reversed.

Amortization is provided using the following methods and rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Method</b>	
Automotive	straight-line	30 %
Computer equipment	straight-line	20 %
Equipment	straight-line	10 %

**Long-lived assets and discontinued operations**

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Organization writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the Organization's ability to provide goods and services. The asset are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the Organization determines that a long-lived asset is impaired, its carrying amount is written down to the asset's fair value.

**Camrose and District Support Services**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2019*

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2. **Significant accounting policies** *(Continued from previous page)*

**Contributed services**

Contributions of services donated by members interested in furthering the Organization's objectives. No amount is recorded for the year since the value is not readily determinable.

**Financial Instruments**

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value when issued or acquired.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market at fair value. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost when there is an indication of impairment. Any impairment which is not considered temporary is included in current year excess (deficiency) of revenue over expenses.

**Measurement uncertainty (use of estimates)**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in excess of revenue and expenses in the periods in which they become known.

**Nature of funds in net assets**

The Organization maintains three net asset funds to track net assets for the following purposes:

- I The unrestricted net asset fund represents the funds available that are not internally restricted by the Board of Directors and are available for future operations.
- II The internally restricted fund represents funds internally restricted by the Board of Directors for future activities and expenditures. These internally restricted amounts are not available for other purposes without approval of the Board of Directors.
- III The invested in capital assets fund represents the net book value of the capital assets held at year-end, less capital contributions.

**Camrose and District Support Services**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2019*

**3. Change in accounting policies**

The Society adopted amendments to the following standards effective January 1, 2019. Adoption of these amendments had no effect on the Society's financial statements other than financial statement note disclosure.

- ASNPO 4433 *Capital Assets Held by Not-for-Profit Organizations*
- ASNPO 4434 *Intangible Assets Held by Not-for-Profit Organizations*
- ASNPO 4441 *Contributions Held by Not-for-Profit Organizations*

**4. Cash**

Of the total cash balance, \$129,176 (2018 - \$295,225) is reserved for unexpended expenses in deferred programs.

**5. Capital assets**

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2019 Net book value</i>	<i>2018 Net book value</i>
Automotive	18,294	2,744	15,550	-
Computer equipment	13,775	8,434	5,341	7,621
Equipment	52,267	38,828	13,439	20,062
	<b>84,336</b>	<b>50,006</b>	<b>34,330</b>	<b>27,683</b>

**6. Accounts payable and accruals**

Included in accounts payable and accruals are government remittances of \$42,228 (2018 - \$nil).

**7. Deferred contributions**

Deferred contributions consist of unspent contributions externally restricted for various reasons and restricted operating funding received in the current year that is related to the subsequent year. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Deferred contributions are composed of balances as follows:

	<i>2019</i>	<i>2018</i>
Camrose Family Resource Centre Association	125,529	268,345
Camrose & District Pre-school Society	7,785	11,897
Rural Projects	2,647	2,008
Community Projects	1,000	5,212
Family Violence Society	-	19,660
<b>Balance, end of year</b>	<b>136,961</b>	<b>307,122</b>

**Camrose and District Support Services**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2019*

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**8. Deferred capital contributions**

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	2019	2018
Amount received during the year	14,500	-
Less: Amounts recognized as revenue during the year	(2,175)	-
Balance, end of year	12,325	-

**9. Contingencies**

These financial statements are subject to review by the Organization's granting agents. It is possible that adjustments, that may include repayment of amounts granted, could be made based on the results of their reviews.

**10. Commitments**

The Organization has entered into a lease agreement with the Eastalta Management Ltd. for office space with a term ending October 31, 2025. Under the lease, the Organization is required to pay operating costs and property taxes which are not included in the summary below due to the variable nature of the expenses. Future minimum lease payments due each year according to the current lease agreement are as follows:

2020	19,940
2021	19,940
2022	19,940
2023	19,940
2024	19,940
Thereafter	16,617
	116,317

**11. Subsequent event**

Subsequent to year-end, there was a global outbreak of COVID-19 (Coronavirus), which has had a significant impact on Organizations through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Organization as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, there could be events that negatively impact the Organizations's business and financial condition.

**Camrose and District Support Services**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2019*

**12. Internally restricted net assets**

The Board of Directors has restricted certain funds for specific purposes. Internally restricted net asset balances are as follows.

	2019	2018
<b>Administration and Planning / Community Services</b>		
Opening balance	27,019	27,256
Additions	7,500	13,960
Reductions	(10,000)	(14,197)
Closing balance	24,519	27,019
<b>OSCAR (Out of School Care)</b>		
Opening balance	11,608	15,108
Additions	5,500	-
Reductions	(5,000)	(3,500)
Closing balance	12,108	11,608
<b>Municipal Contributions Reserve</b>		
Opening balance being closing balance	21,054	21,054
<b>Family Violence Action</b>		
Opening balance	25,045	35,323
Additions	10,426	3,584
Reductions	(10,000)	(13,862)
Closing balance	25,471	25,045
<b>Future Van upgrades</b>		
Opening balance	5,500	5,500
Reductions	(5,500)	-
Closing balance	-	5,500
Total	83,152	90,226

**13. Economic dependence**

The Organization's primary source of revenue are grants from the provincial government and local governments. The grant funding can be cancelled if the Organization does not observe certain established guidelines. Any significant reduction in the levels of this support would have an effect on the Organization's programs and activities. The Organization's ability to continue viable operations is dependent upon maintaining its right to follow the criteria within government guidelines. As at the date of these financial statements the Organization believes that it is in compliance with all necessary guidelines.

**Camrose and District Support Services**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2019*

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**14. Local authorities pension plan**

Employees of the Organization participate in the Local Authorities Pension Plan ("LAPP"), which is one of the plans covered by the *Alberta Public Sector Pensions Plan Act*. The LAPP covers about 265,813 (2018 - 259,714) employees and about 421 (2018 - 421) employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenses in the year in which they become due.

The Organization is required to make current service contributions to the LAPP of 9.39% (2018 - 10.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% (2018 - 14.84%) on pensionable earnings above this amount. Employees of the Organization are required to make service contributions of 8.39% (2018 - 9.39%) of pensionable salary up to the year's maximum pensionable salary and 12.84% (2018 - 13.84%) on pensionable salary above this amount.

Total current service contributions by the Organization to the plan in 2019 were \$84,411 (2018 - \$102,381). The current service contributions by the employees of the Organization to the plan in 2019 were \$75,992 (2018 - \$93,126).

At December 31, 2018, the date of the most recent actuarial valuation, the LAPP disclosed an actuarial surplus of \$3,469,347,000 (December 31, 2017 - deficiency of \$4,835,515,000).

**15. Financial instruments**

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Credit concentration***

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of trade accounts receivable. Organization credit exposure is limited due to the Organization's large customer base.

**16. Allocation of expenses**

Expenses are allocated between the Schedule of Administration and Planning and the Schedule of Community Services based on fixed budgetary percentages as determined by management.

**17. Comparative figures**

Certain comparative figures have been reclassified to conform with current year presentation.

**Camrose and District Support Services**  
**Schedule 1 - Schedule of Administration and Planning Revenue and Expenses**

*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Expense recovery	17,746	15,873	17,747
Interest	1,500	3,573	3,509
Prior year carry forward	4,192	3,334	4,000
Other revenue	1,500	1,500	5,169
Current year carry-forward funding	-	-	(4,653)
	<b>24,938</b>	<b>24,280</b>	<b>25,772</b>
<b>Expenses</b>			
Personnel	52,800	51,746	51,706
Moving	10,000	12,974	-
Audit fees	7,000	9,433	8,880
Program, office, and equipment	6,910	7,447	5,921
Cost shared office	10,928	8,170	9,996
Rent	-	4,823	-
Computer costs	2,000	2,361	2,439
Telephone	2,680	2,212	2,212
Membership and registration fees	2,000	1,937	1,644
Liability insurance	2,700	1,273	1,752
Travel and subsistence	3,200	1,150	1,734
Volunteer recognition	100	140	-
Janitorial costs	-	65	-
Minor capital	825	-	161
Staff training	500	-	24
	<b>101,643</b>	<b>103,731</b>	<b>86,469</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(76,705)</b>	<b>(79,451)</b>	<b>(60,697)</b>
<b>Other items</b>			
CDSS/FCSS funding	74,705	79,451	58,500
Other revenue	-	-	2,197
	<b>74,705</b>	<b>79,451</b>	<b>60,697</b>
<b>Excess of revenue over expenses</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>



**Camrose and District Support Services**  
**Schedule 2 - Schedule of Community Services Revenue and Expenses**  
*For the year ended December 31, 2019*

	2019 Budget (Unaudited)	2019	2018
<b>Revenue</b>			
Special Projects			
Camrose Pride	1,500	5,836	1,106
Seniors' Coalition	1,100	1,205	-
Homelessness Project	-	-	2,363
Walkable Camrose	-	-	626
Help Book	900	1,400	-
Expense recovery	26,619	23,809	26,620
Prior year carry forward	11,256	6,666	8,000
Fees - administration	2,000	2,000	2,000
Current year carry forward funding	5,673	(7,500)	(9,307)
	<b>49,048</b>	<b>33,416</b>	<b>31,408</b>
<b>Expenses</b>			
Camrose Pride	5,471	6,336	1,106
Help Book	3,500	1,988	1,200
Senior's Coalition	2,000	1,199	1,193
Community Registration Night	-	600	600
Homelessness Project	-	-	1,214
Camrose Walkable	-	-	626
Personnel	107,200	105,061	106,838
Cost shared office	16,392	12,386	14,993
Program, office, and equipment	10,365	8,359	6,402
Telephone	5,440	4,491	4,492
Computer costs	3,000	3,542	3,658
Web hosting	-	2,871	-
Travel and subsistence	4,800	1,725	2,602
Advertising	1,500	379	1,189
Minor capital	1,675	-	969
Volunteer recognition	-	-	50
<b>Total expenses before non-cash expenses</b>	<b>161,343</b>	<b>148,937</b>	<b>147,132</b>
<b>Non-cash expenses</b>			
Amortization	-	4,493	6,353
Loss on disposal of capital assets	-	4,410	-
<b>Total expenses</b>	<b>161,343</b>	<b>157,840</b>	<b>153,485</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(112,295)</b>	<b>(124,424)</b>	<b>(122,077)</b>
<b>Other Items</b>			
CDSS/FCSS funding	109,294	107,429	129,738
<b>Excess (deficiency) of revenue over expenses</b>	<b>(3,001)</b>	<b>(16,995)</b>	<b>7,661</b>

**Camrose and District Support Services**  
**Schedule 3 - Schedule of Camrose and District Home Support Revenue and Expenses**  
*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Fees	78,280	64,011	70,441
Donations/fundraising	5,145	5,145	3,000
	<b>83,425</b>	<b>69,156</b>	<b>73,441</b>
<b>Expenses</b>			
Personnel	103,503	98,589	105,099
Client nutrition	51,400	44,399	45,359
Audit fees	2,720	2,720	2,520
Office, program, and computer	3,156	2,281	2,479
Travel and subsistence	2,000	2,196	2,065
Cost shared office	1,776	1,628	1,684
Staff training	800	1,126	150
Telephone	1,000	802	835
Liability insurance	900	731	664
Advertising	500	118	1,314
Volunteer recognition	500	53	82
Bad debts	150	1	-
Membership and registration fees	100	-	50
	<b>168,505</b>	<b>154,644</b>	<b>162,301</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(85,080)</b>	<b>(85,488)</b>	<b>(88,860)</b>
<b>Other items</b>			
CDSS/FCSS funding	85,080	85,488	88,860
<b>Excess of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Camrose and District Support Services**  
**Schedule 4 - Schedule of Camrose and District Preschool Revenue and Expenses**  
*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Fees	82,275	68,288	72,051
Casino	-	17,026	-
Donations/fundraising	18,000	7,000	15,000
	<b>100,275</b>	<b>92,314</b>	<b>87,051</b>
<b>Expenses</b>			
Personnel	163,810	161,017	157,010
Classroom rent	11,418	9,390	12,568
Audit fees	2,720	2,720	2,520
Equipment, computer and program supplies	3,656	2,589	2,591
Office supplies	1,500	1,945	1,499
Cost shared office	1,499	1,628	1,684
Advertising	2,500	1,018	650
Liability insurance	1,200	1,001	996
Staff training	800	654	765
Volunteer recognition	1,200	569	391
Bank fees and service charges	544	464	516
Telephone	400	403	368
Travel and subsistence	200	334	109
Membership and registration fees	50	150	140
Bad debts	500	144	80
	<b>191,997</b>	<b>184,026</b>	<b>181,887</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(91,722)</b>	<b>(91,712)</b>	<b>(94,836)</b>
<b>Other items</b>			
CDSS/FCSS funding	91,722	91,712	94,836
<b>Excess of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Camrose and District Support Services**  
**Schedule 5 - Schedule of OSCAR (Out of School Care) Revenue and Expenses**

*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Fees	204,500	157,972	177,895
Prior year carry forward	5,000	5,000	3,500
Benefit contribution	4,000	4,239	5,239
Fundraising	3,000	3,000	3,000
CFSA personnel top-up bonus	-	27,354	32,475
Current year carry forward	-	(5,500)	-
	<b>216,500</b>	<b>192,065</b>	<b>222,109</b>
<b>Expenses</b>			
Personnel	302,533	283,715	308,946
Client nutrition	9,000	6,174	7,396
Office and computer	3,624	3,256	4,070
Program supplies	4,000	2,822	2,489
Audit fees	2,720	2,720	2,700
Liability insurance	3,100	2,681	2,675
Cost shared office	3,551	2,663	3,367
Telephone	2,015	1,866	1,869
Rent	-	1,320	-
Bad debts	600	973	-
Travel and subsistence	1,100	967	764
Volunteer recognition	800	718	734
Membership and registration fees	525	525	125
Advertising	700	295	692
Staff training	1,000	45	852
	<b>335,268</b>	<b>310,740</b>	<b>336,679</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(118,768)</b>	<b>(118,675)</b>	<b>(114,570)</b>
<b>Other items</b>			
CDSS/FCSS funding	118,768	118,675	114,570
<b>Excess of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Camrose and District Support Services**  
**Schedule 6 - Schedule of Rural Community Development Revenue and Expenses**  
*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Capital contributions	-	2,175	-
Battle River Community Foundation grant	2,000	2,000	-
Tough Enough to Talk About it	786	787	1,014
AHS AB Cancer Prevention Fund	-	-	22,270
Employment grants	3,500	-	3,739
Fundraising	1,000	-	1,000
Men's shed	1,585	-	-
	<b>8,871</b>	<b>4,962</b>	<b>28,023</b>
<b>Expenses</b>			
Personnel	112,977	107,824	110,477
Cost shared office	3,551	3,255	3,367
Men's Shed	4,085	2,675	2,582
Rural Community Innovative Initiative	2,500	2,000	2,500
Audit fees	1,870	1,870	1,800
Travel and subsistence	2,000	1,345	1,993
Office, program, and computer	1,187	889	1,162
Tough Enough to Talk About it	-	785	1,014
Van expenses	-	760	-
Telephone	615	615	615
Liability insurance	600	600	-
Advertising	150	117	44
Volunteer recognition	100	100	100
Staff training	400	80	290
Membership and registration fees	25	-	-
AHS AB Cancer Prevention	-	-	22,271
	<b>130,060</b>	<b>122,915</b>	<b>148,215</b>
<b>Non-cash expenses</b>			
Amortization	-	2,744	-
<b>Total expenses</b>	<b>130,060</b>	<b>125,659</b>	<b>148,215</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(121,189)</b>	<b>(120,697)</b>	<b>(120,192)</b>
<b>Other items</b>			
CDSS/FCSS funding	121,189	117,953	120,192
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(2,744)</b>	<b>-</b>

**Camrose and District Support Services**  
**Schedule 7 - Schedule of Family Violence Action Revenue and Expenses**

*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
<b>Grants</b>			
Community Collaboration	65,000	65,000	63,019
Milestones in Mental Health	-	59,300	74,531
New Horizons	-	14,614	10,386
Elder Safe Battle River	-	-	37,655
Prior year carry forward	10,000	10,000	13,862
Fundraising/donations/contributions	9,000	9,717	15,218
Fees - administration	2,750	5,700	3,050
Fees	373	4,575	1,588
Expressions Project	3,450	3,450	19,688
Gaming proceeds	-	1,300	-
Current year carry forward	-	(10,426)	(3,584)
	<b>90,573</b>	<b>163,230</b>	<b>235,413</b>
<b>Expenses</b>			
Personnel	169,053	167,075	183,081
Milestones in Mental Health	-	59,300	74,531
New Horizons	-	14,618	10,386
Audit fees	5,970	6,720	3,270
Cost shared office	5,737	5,259	4,662
Family Violence Response Council	2,000	3,750	19
Office, program, and computer	3,324	3,066	6,122
Program space rent	840	1,155	1,860
Telephone	1,103	1,030	1,065
Advertising	1,500	797	982
Liability insurance	860	731	664
Travel and subsistence	800	511	388
Staff training	500	460	636
Volunteer recognition	400	295	217
Annual general meeting	300	326	248
Elder Safe Battle River	-	-	37,655
Expressions direct costs	-	-	3,175
	<b>192,387</b>	<b>265,093</b>	<b>328,961</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(101,814)</b>	<b>(101,863)</b>	<b>(93,548)</b>
<b>Other items</b>			
CDSS/FCSS funding	101,814	101,863	89,965
<b>Deficit of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>(3,583)</b>

**Camrose and District Support Services**  
**Schedule 8 - Schedule of Camrose Family Resource Centre Revenue and Expenses**  
*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Grant revenue			
PLC Network	-	<b>557,324</b>	537,383
Parent Link Funding	<b>350,000</b>	<b>355,080</b>	357,001
PLC Network Training	<b>66,000</b>	<b>87,711</b>	209,179
Regional ECD Funding	<b>45,800</b>	<b>46,067</b>	45,801
Provincial ECD Coalition	-	<b>23,502</b>	23,327
Taking Action on Bullying	-	-	50,806
MEND Project	-	-	1,978
Fees - administration	<b>2,000</b>	<b>47,268</b>	38,165
Donations/fundraising	<b>4,000</b>	<b>167</b>	350
EC Mapping	<b>14,500</b>	-	14,001
	<b>482,300</b>	<b>1,117,119</b>	1,277,991

**Camrose and District Support Services**  
**Schedule 8 - Schedule of Camrose Family Resource Centre Revenue and Expenses**  
*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b> <i>(Continued from previous page)</i>	<b>482,300</b>	<b>1,117,119</b>	<b>1,277,991</b>
<b>Expenses</b>			
PLC Network	-	<b>557,324</b>	537,383
Personnel	<b>402,120</b>	<b>380,428</b>	415,462
PLC Network Training	-	<b>87,711</b>	209,179
Program space rent	<b>40,000</b>	<b>43,351</b>	37,094
Administration fee	<b>39,354</b>	<b>33,291</b>	-
Provincial ECD Coalition	-	<b>23,502</b>	23,327
Staff training	<b>5,500</b>	<b>9,654</b>	3,611
Travel and subsistence	<b>10,800</b>	<b>7,193</b>	8,173
Program supplies	<b>10,000</b>	<b>3,958</b>	7,405
Office and computer supplies	<b>5,504</b>	<b>4,798</b>	7,369
Workshop expenses	<b>3,200</b>	<b>3,922</b>	3,474
Advertising	<b>5,150</b>	<b>3,653</b>	4,316
Audit fees	<b>5,400</b>	<b>3,280</b>	5,600
Telephone	<b>395</b>	<b>984</b>	4,760
Liability insurance	<b>645</b>	<b>967</b>	958
Membership and registration fees	<b>800</b>	<b>880</b>	1,900
Volunteer recognition	<b>1,199</b>	<b>430</b>	950
Bank fees	-	<b>61</b>	58
Taking Action on Bullying	-	-	50,807
Cost shared office	<b>500</b>	-	6,954
	<b>530,567</b>	<b>1,165,387</b>	<b>1,328,780</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(48,267)</b>	<b>(48,268)</b>	<b>(50,789)</b>
<b>Other items</b>			
CDSS/FCSS funding	<b>48,267</b>	<b>48,268</b>	50,789
<b>Excess of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Camrose and District Support Services**  
**Schedule 9 - Schedule of Other External Program Revenue and Expenses**  
*For the year ended December 31, 2019*

	<b>2019 Budget (Unaudited)</b>	<b>2019</b>	<b>2018</b>
<b>Expenses</b>			
Camrose Boys and Girls Club	92,974	92,974	91,751
Service Options for Seniors	70,500	70,500	82,000
Open Door	10,000	10,000	-
Habitat for Humanity/Restore	7,500	7,500	10,000
Hay Lakes Preschool	2,500	2,500	4,500
	<b>183,474</b>	<b>183,474</b>	<b>188,251</b>
<b>Deficiency of revenue over expenses before other items</b>	<b>(183,474)</b>	<b>(183,474)</b>	<b>(188,251)</b>
<b>Other Items</b>			
CDSS/FCSS funding	183,474	183,474	186,863
<b>Excess (deficiency) of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>(1,388)</b>

