



MNP

Camrose and District Support Services.

December 31, 2020

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Camrose and District Support Services
Financial Statements
December 31, 2020

Camrose and District Support Services Contents

For the year ended December 31, 2020

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**CAMROSE & DISTRICT
SUPPORT SERVICES**

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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.

April 29, 2021


Executive Director

To the Directors of Camrose and District Support Services:

Qualified 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, 2020, and the statements of operations, changes in net assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2020, 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 Qualified Opinion

As discussed in Note 6 to the financial statements, certain unspent restricted contributions have been recognized as revenue rather than deferred, which constitutes a departure from Canadian accounting standards for not-for-profit organizations. This is a result of a decision taken by management in a preceding financial year. If the deferral method of accounting for contributions was followed, the revenue in the year would have decreased by nil (2019 - \$926), the deferred contributions would have increased by \$37,579 (2019 - \$37,579), and opening net assets would have decreased by \$37,579 (2019 - \$36,653).

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 qualified 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.

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

April 29, 2021

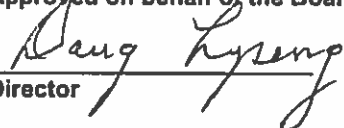
MNP LLP
Chartered Professional Accountants

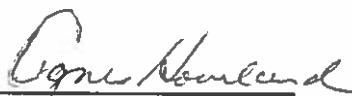
Camrose and District Support Services
Statement of Financial Position

As at December 31, 2020

	2020	2019
Assets		
Current		
Cash and cash equivalents (Note 3)	365,809	222,477
Accounts receivable	25,828	85,082
Prepaid expenses and deposits	1,116	12,118
Goods and Services Tax receivable	10,500	25,135
	403,253	344,812
Capital assets (Note 4)	24,611	34,330
	427,864	379,142
Liabilities		
Current		
Accounts payable and accruals (Note 5)	133,757	131,037
Deferred contributions (Note 6)	173,200	136,961
Deferred capital contributions (Note 7)	8,628	12,325
	315,585	280,323
Contingencies (Note 8)		
Commitments (Note 9)		
Net Assets		
Internally restricted (Note 11)	106,333	83,152
Unrestricted net assets (deficit)	(10,037)	(6,338)
Invested in capital assets	15,983	22,005
	112,279	98,819
	427,864	379,142

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, 2020

	2020 Budget (Unaudited)	2020	2019
Revenue			
Administration and Planning (Schedule 1)	52,838	36,120	24,278
Community Services (Schedule 2)	1,200	27,251	33,416
Camrose and District Home Support (Schedule 3)	77,077	72,525	69,156
Camrose and District Preschool (Schedule 4)	42,745	18,809	92,314
OSCAR (Out of School Care) (Schedule 5)	216,500	119,911	192,065
Rural Community Development (Schedule 6)	3,221	3,698	4,962
Family Violence Action (Schedule 7)	182,968	105,467	163,230
Camrose Family Resource Centre (Schedule 8)	1,294,903	575,652	1,117,118
Total revenue	1,871,452	959,433	1,696,539
Expenses			
Administration and Planning (Schedule 1)	247,038	102,733	103,730
Community Services (Schedule 2)	-	149,215	157,837
Camrose and District Home Support (Schedule 3)	180,337	175,284	154,644
Camrose and District Preschool (Schedule 4)	119,959	96,082	184,026
OSCAR (Out of School Care) (Schedule 5)	511,802	241,245	310,740
Rural Community Development (Schedule 6)	134,061	127,408	125,661
Family Violence Action (Schedule 7)	285,104	207,466	265,094
Camrose Family Resource Centre (Schedule 8)	1,217,640	621,668	1,165,385
Other External Programs (Schedule 9)	-	153,000	183,474
Total expenses	2,695,941	1,874,101	2,650,591
Deficiency of revenue over expenses before other items	(824,489)	(914,668)	(954,052)
Other items			
CDSS/FCSS funding	934,313	922,178	934,313
Excess (deficiency) of revenue over expenses	109,824	7,510	(19,739)

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, 2020

	<i>Internally Restricted (Note 11)</i>	<i>Unrestricted</i>	<i>Invested in Capital Assets</i>	2020	2019
Net assets, beginning of year	83,152	(6,338)	22,005	98,819	120,131
Excess of revenue over expenses	-	7,510	-	7,510	(19,739)
Use of internally restricted funds	-	-	-	-	(25,000)
Additions to internally restricted funds	23,181	(17,231)	-	5,950	23,426
Amortization	-	9,719	(9,719)	-	-
Capital contributions recognized	-	(3,697)	3,697	-	-
Net assets, end of year	106,333	(10,037)	15,983	112,279	98,818

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, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions	1,993,991	2,405,018
Cash paid for program service expenses	(549,933)	(898,870)
Cash paid for salaries and benefits	(1,300,726)	(1,687,516)
	143,332	(181,368)
Financing		
Contributions received for capital assets	-	14,500
Investing		
Purchase of capital assets	-	(18,294)
Increase (decrease) in cash resources	143,332	(185,162)
Cash resources, beginning of year	222,477	407,639
Cash resources, end of year	365,809	222,477

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, 2020

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, and Rosalind.

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 (ASNPO) 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.

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

	Method	
Automotive	straight-line	30 %
Computer equipment	straight-line	20 %
Equipment	straight-line	10 %

Long-lived assets

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.

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.

Financial asset impairment:

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors; no asset is individually significant, etc. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.

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.

Camrose and District Support Services
Notes to the Financial Statements
For the year ended December 31, 2020

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

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 deferred capital contributions.

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.

3. Cash

Of the total cash balance, \$173,200 (2019 - \$129,176) is reserved for unexpended expenses in deferred programs. See Note 6.

4. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2020 Net book value</i>	<i>2019 Net book value</i>
Automotive	18,294	8,232	10,062	15,550
Computer equipment	13,775	10,488	3,287	5,341
Equipment	52,267	41,005	11,262	13,439
	84,336	59,725	24,611	34,330

5. Accounts payable and accruals

Included in accounts payable and accruals are government remittances of \$327 (2019 - \$42,228).

Camrose and District Support Services
Notes to the Financial Statements
For the year ended December 31, 2020

6. 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. During the year, certain surplus amounts were recognized as revenue and designated as internally restricted funds even though these funds had external restrictions imposed on them. This is a departure from proper revenue recognition under ASNPO.

Deferred contributions are composed of balances as follows:

	2020	2019
Camrose Family Resource Centre Association	17,437	125,528
Community projects, SDC	2,750	1,000
Rural projects	3,648	2,648
Home support projects	24,424	-
OSCAR	100,858	-
Family Violence Society	11,948	-
Camrose & District Pre-school Society	-	7,785
FCSS	12,135	-
Balance, end of year	173,200	136,961

7. 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:

	2020	2019
Balance, beginning of year	12,325	14,500
Less: Amounts recognized as revenue during the year	(3,697)	(2,175)
Balance, end of year	8,628	12,325

8. 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.

Camrose and District Support Services
Notes to the Financial Statements
For the year ended December 31, 2020

9. 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:

2021	19,940
2022	19,940
2023	19,940
2024	19,940
2025	16,617
	<hr/>
	96,377

10. Significant event

During the year, 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. The Organization has been particularly impacted due to the requirements to close certain programs for part of the year.

Camrose and District Support Services
Notes to the Financial Statements
For the year ended December 31, 2020

11. Internally restricted net assets

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

	2020	2019
Administration and Planning / Community Services		
Opening balance	24,519	27,019
Additions	-	7,500
Reductions	-	(10,000)
Closing balance	24,519	24,519
OSCAR (Out of School Care)		
Opening balance	12,108	11,608
Additions	1,700	5,500
Reductions	-	(5,000)
Closing balance	13,808	12,108
Municipal Contributions Reserve		
Opening balance being closing balance	21,054	21,054
Family Violence Action		
Opening balance	25,471	25,045
Additions	-	10,426
Reductions	-	(10,000)
Closing balance	25,471	25,471
Future Van upgrades		
Opening balance	-	5,500
Reductions	-	(5,500)
Closing balance	-	-
Home Support		
Additions, being closing balance	4,250	-
Temporary Employer Wage Subsidy		
Additions, being closing balance	17,231	-
Total	106,333	83,152

Camrose and District Support Services
Notes to the Financial Statements
For the year ended December 31, 2020

12. 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.

13. 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 274,151 (2019 - 265,813) employees and about 420 (2019 - 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% (2019 - 9.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% (2019 - 13.84%) on pensionable earnings above this amount. Employees of the Organization are required to make service contributions of 8.39% (2019 - 8.39%) of pensionable salary up to the year's maximum pensionable salary and 12.84% (2019 - 12.84%) on pensionable salary above this amount.

Total current service contributions by the Organization to the plan in 2020 were \$78,595 (2019 - \$84,411). The current service contributions by the employees of the Organization to the plan in 2020 were \$70,764 (2019 - \$75,992).

At December 31, 2019, the date of the most recent actuarial valuation, the LAPP disclosed an actuarial surplus of \$7,913,261,000 (December 31, 2018 - \$3,469,347,000).

14. 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.

15. Allocation of expenses

The Organization allocated administrative expenses of \$141,934 (2019 - \$156,460) which have been allocated based on fixed budgetary percentages as determined by management.

Camrose and District Support Services
Schedule 1 - Schedule of Administration and Planning Revenue and Expenses
For the year ended December 31, 2020

	2020 Budget (Unaudited)	2020	2019
Revenue			
Temporary Employer Wage Subsidy	-	17,231	-
Expense recovery	16,335	17,034	15,872
Interest	1,000	1,105	3,573
Prior year carry forward	3,667	-	3,334
Other revenue	-	-	1,500
	21,002	35,370	24,279
Expenses			
Personnel	64,040	69,790	51,746
Rent	14,556	14,141	4,887
Audit fees	5,000	6,195	9,433
Program, office, and equipment	6,700	4,971	7,447
Telephone	2,680	2,176	2,212
Computer costs	2,200	2,138	2,361
Membership and registration fees	2,000	1,810	1,937
Liability insurance	2,700	1,000	1,273
Minor capital	429	396	-
Travel and subsistence	1,991	117	1,150
Moving	-	-	12,974
Cost shared office	-	-	8,170
Volunteer recognition	-	-	140
Staff training	350	-	-
	102,646	102,734	103,730
Deficiency of revenue over expenses before other items	(81,644)	(67,364)	(79,451)
Other items			
CDSS/FCSS funding	81,644	84,595	79,451
Excess (deficiency) of revenue over expenses	-	17,231	-

Camrose and District Support Services
Schedule 2 - Schedule of Community Services Revenue and Expenses
For the year ended December 31, 2020

	2020 Budget (Unaudited)	2020	2019
Revenue			
Special Projects			
Help Book	1,200	1,200	1,400
Camrose Pride	-	-	5,836
Seniors' Coalition	-	-	1,205
Expense recovery	24,503	25,551	23,809
Social Development Committee	-	750	-
Fees - administration	-	500	2,000
Prior year carry forward	7,333	-	6,666
Current year carry forward funding	-	-	(7,500)
	33,036	28,001	33,416
Expenses			
Personnel	96,060	104,685	105,061
Rent	21,834	21,211	-
Program, office, and equipment	10,050	6,266	8,358
Telephone	5,440	4,417	4,491
Special projects	-	3,238	-
Computer costs	3,300	3,206	3,542
Minor capital	871	804	-
Web hosting	-	548	2,871
Advertising	750	433	379
Travel and subsistence	2,987	176	1,725
Cost shared office	-	-	12,386
Camrose Pride	-	-	6,336
Help Book	2,000	-	1,988
Senior's Coalition	-	-	1,199
Community Registration Night	600	-	600
Open house	500	-	-
Total expenses before non-cash expenses	144,392	144,984	148,936
Non-cash expenses			
Amortization	-	4,231	4,493
Loss on disposal of capital assets	-	-	4,410
	-	4,231	8,903
Total expenses	144,392	149,215	157,839
Deficiency of revenue over expenses before other items	(111,356)	(121,214)	(124,423)
Other items			
CDSS/FCSS funding	111,356	116,983	107,429
Deficiency of revenue over expenses	-	(4,231)	(16,994)

Camrose and District Support Services
Schedule 3 - Schedule of Camrose and District Home Support Revenue and Expenses
For the year ended December 31, 2020

	2020 Budget (Unaudited)	2020	2019
Revenue			
Fees	68,577	68,078	64,011
Government assistance	-	4,447	-
Donations/fundraising	8,500	-	5,145
	77,077	72,525	69,156
Expenses			
Personnel	116,059	106,930	98,589
Client nutrition	48,000	49,343	44,399
COVID expenses	-	4,447	-
Cost shared office	4,852	3,759	1,628
Audit fees	2,720	2,730	2,720
Office, program, and computer	1,656	1,644	2,281
Travel and subsistence	2,000	1,231	2,196
Bad debts	150	1,214	1
Telephone	1,300	907	802
Advertising	500	799	118
Membership and registration fees	100	778	-
Liability insurance	900	613	731
Volunteer recognition	500	600	53
Staff training	1,600	289	1,126
	180,337	175,284	154,644
Deficiency of revenue over expenses before other items	(103,260)	(102,759)	(85,488)
Other items			
CDSS/FCSS funding	103,260	102,759	85,488
Excess (deficiency) of revenue over expenses	-	-	-

Camrose and District Support Services
Schedule 4 - Schedule of Camrose and District Preschool Revenue and Expenses
For the year ended December 31, 2020

	2020 Budget (Unaudited)	2020	2019
Revenue			
Fees	32,745	15,309	68,288
Donations/fundraising	10,000	3,500	7,000
Casino	-	-	17,026
	42,745	18,809	92,314
Expenses			
Personnel	101,119	86,857	161,018
Cost shared office	2,426	3,639	1,628
Audit fees	2,730	2,730	2,720
Office supplies	1,500	411	1,944
Liability insurance	1,020	852	1,001
Equipment, computer and program supplies	3,604	451	2,589
Telephone	535	373	403
Classroom rent	2,885	311	9,390
Bank fees and service charges	500	164	464
Advertising	600	133	1,018
Volunteer recognition	840	120	569
Staff training	800	40	654
Travel and subsistence	800	-	334
Membership and registration fees	100	-	150
Bad debts	500	-	144
	119,959	96,081	184,026
Deficiency of revenue over expenses before other items	(77,214)	(77,272)	(91,712)
Other items			
CDSS/FCSS funding	77,214	77,272	91,712
Excess (deficiency) of revenue over expenses	-	-	-

Camrose and District Support Services
Schedule 5 - Schedule of OSCAR (Out of School Care) Revenue and Expenses
For the year ended December 31, 2020

	2020 <i>Budget</i> <i>(Unaudited)</i>	2020	2019
Revenue			
Fees	204,500	94,836	157,972
Government Assistance	-	23,842	-
Benefit contribution	4,000	1,233	4,239
CFSA personnel top-up bonus	-	-	27,354
Prior year carry forward	5,000	-	5,000
Fundraising	3,000	-	3,000
Current year carry forward	-	-	(5,500)
	216,500	119,911	192,065
Expenses			
Personnel	477,423	199,686	283,715
COVID expenses	-	17,385	-
Rent	4,300	4,000	1,320
Client nutrition	9,500	3,690	6,174
Bad debts	600	3,379	973
Audit fees	2,730	2,730	2,720
Liability insurance	3,100	2,258	2,681
Office and computer	3,624	2,254	3,256
Program supplies	4,000	2,165	2,822
Telephone	2,500	1,781	1,866
Volunteer recognition	800	646	718
Travel and subsistence	1,100	555	967
Advertising	1,000	313	295
Staff training	1,000	277	45
Membership and registration fees	125	125	525
Cost shared office	-	-	2,663
	511,802	241,244	310,740
Deficiency of revenue over expenses before other items	(295,302)	(121,333)	(118,675)
Other items			
CDSS/FCSS funding	295,302	121,333	118,675
Excess (deficiency) of revenue over expenses	-	-	-

Camrose and District Support Services
Schedule 6 - Schedule of Rural Community Development Revenue and Expenses
For the year ended December 31, 2020

	2020 Budget (Unaudited)	2020	2019
Revenue			
Capital contributions	-	3,698	2,175
Battle River Community Foundation grant	2,000	-	2,000
Tough Enough to Talk About it	-	-	787
Men's shed	1,221	-	-
	3,221	3,698	4,962
Expenses			
Personnel	113,976	104,620	107,824
Cost shared office	7,278	7,278	3,255
Audit fees	2,730	2,730	1,870
Men's Shed	2,500	2,131	2,675
Office, program, and computer	1,187	1,521	889
Rural Community Innovative Initiative	2,500	1,115	2,000
Travel and subsistence	2,000	1,059	1,345
Telephone	615	615	615
Liability insurance	600	600	600
Staff training	400	250	80
Tough Enough to Talk About it	-	-	785
Van expenses	-	-	760
Advertising	150	-	117
Volunteer recognition	100	-	100
Membership and registration fees	25	-	-
	134,061	121,919	122,915
Non-cash expenses			
Amortization	-	5,488	2,744
Total expenses	134,061	127,407	125,659
Deficiency of revenue over expenses before other items	(130,840)	(123,709)	(120,697)
Other items			
CDSS/FCSS funding	130,840	118,221	117,953
Deficiency of revenue over expenses	-	(5,488)	(2,744)

Camrose and District Support Services
Schedule 7 - Schedule of Family Violence Action Revenue and Expenses
For the year ended December 31, 2020

	2020 <i>Budget</i> <i>(Unaudited)</i>	2020	2019
Revenue			
Grants			
Community Collaboration	65,000	65,000	65,000
Milestones in Mental Health	59,300	-	59,300
New Horizons	14,614	-	14,614
Government assistance	-	17,402	-
Fundraising/donations/contributions	24,154	15,650	9,717
Gaming proceeds	6,000	6,000	1,300
Fees	3,400	1,415	4,575
Prior year carry forward	10,500	-	10,000
Fees - administration	-	-	5,700
Expressions Project	-	-	3,450
Current year carry forward	-	-	(10,426)
	182,968	105,467	163,230
Expenses			
Personnel	183,127	169,159	167,075
COVID expenses	-	17,048	-
Cost shared office	10,917	10,917	5,259
Office, program, and computer	2,424	2,968	3,066
Audit fees	2,930	2,910	6,720
Telephone	1,103	1,243	1,030
Staff training	2,000	886	460
Liability insurance	758	691	731
Advertising	1,600	640	797
Membership and registration fees	585	574	-
Program space rent	860	390	1,155
Volunteer recognition	400	40	295
Milestones in Mental Health	59,300	-	59,300
New Horizons	14,618	-	14,618
Family Violence Response Council	2,000	-	3,750
Travel and subsistence	2,000	-	511
Annual general meeting	350	-	326
Elder Safe Battle River	131	-	-
	285,103	207,466	265,093
Deficiency of revenue over expenses before other items	(102,135)	(101,999)	(101,863)
Other items			
CDSS/FCSS funding	102,135	101,999	101,863
Excess (deficiency) of revenue over expenses	-	-	-

Camrose and District Support Services
Schedule 8 - Schedule of Camrose Family Resource Centre Revenue and Expenses
For the year ended December 31, 2020

	2020 <i>Budget</i> <i>(Unaudited)</i>	2020	2019
Revenue			
Grant revenue			
Family Resource Network Funding	462,174	444,736	355,080
PLC Network	665,175	118,699	557,324
Regional ECD Funding	11,517	11,517	46,067
Provincial ECD Coalition	31,504	6,635	23,502
PLC Network Training	87,711	-	87,711
Repayment of PLC Network Funding	-	(44,758)	-
Donations/fundraising	19,726	21,726	167
Fees - administration	17,097	17,097	47,268
	1,294,904	575,652	1,117,119
Expenses			
Personnel	416,581	405,741	380,428
PLC Network	547,648	73,941	557,324
Program space rent	61,781	59,827	43,351
Administration fee	30,690	30,691	33,291
Program supplies	8,865	8,461	3,958
Staff training	6,160	7,642	9,654
Advertising	8,365	7,247	3,653
Travel and subsistence	9,730	6,994	7,193
Provincial ECD Coalition	23,502	6,635	23,502
Office and computer supplies	4,688	6,723	4,798
Audit fees	6,150	2,950	3,280
Membership and registration fees	1,355	1,666	880
Workshop expenses	1,565	1,485	3,922
Telephone	1,050	911	984
Liability insurance	1,200	730	967
Bank fees	-	24	61
PLC Network Training	87,711	-	87,711
Volunteer recognition	600	-	430
	1,217,641	621,668	1,165,387
Excess (deficiency) of revenue over expenses before other items	77,263	(46,016)	(48,268)
Other items			
CDSS/FCSS funding	32,562	46,016	48,268
Excess (deficiency) of revenue over expenses	109,825	-	-

Camrose and District Support Services
Schedule 9 - Schedule of Other External Program Revenue and Expenses
For the year ended December 31, 2020

	2020 Budget (Unaudited)	2020	2019
Expenses			
Camrose Boys and Girls Club	-	90,000	92,974
Service Options for Seniors	-	50,000	70,500
Open Door	-	10,000	10,000
Hay Lakes Preschool	-	3,000	2,500
Habitat for Humanity/Restore	-	-	7,500
	-	153,000	183,474
Deficiency of revenue over expenses before other items	-	(153,000)	(183,474)
Other items			
CDSS/FCSS funding	-	153,000	183,474
Excess (deficiency) of revenue over expenses	-	-	-