



Financial statements

Camrose and District Support Services

December 31, 2017

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## Independent Auditors' Report

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To the Board of Directors of  
Camrose and District Support Services

We have audited the accompanying financial statements of Camrose and District Support Services, which comprise the statement of financial position as at December 31, 2017 and the statement of operations, statement of changes in net assets, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

### **Auditors' responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Camrose and District Support Services as at December 31, 2017, 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.

**Other Matter**

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The accompanying Schedules 1 through 8 on pages 12-19 are presented for purposes of additional information and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the financial statements taken as a whole.

*Grant Thornton LLP*

Chartered Professional Accountants

Camrose, Canada  
April 23, 2018

# Camrose And District Support Services

## Statement of Operations

Year ended December 31	2017 Budget (unaudited)	2017 Actual	2016 Actual
<b>Revenues</b>			
Administration and Planning (Schedule 1)	\$ -	\$ 21,744	\$ 28,998
Community Services (Schedule 1)	66,190	34,423	52,401
Camrose and District Home Support (Schedule 2)	76,262	57,780	73,523
Camrose and District Preschool (Schedule 3)	85,551	82,508	77,754
OSCAR (Out of School Care) (Schedule 4)	199,500	236,199	226,847
Rural Community Development (Schedule 5)	31,454	6,739	13,583
Family Violence Action Society (Schedule 6)	114,544	271,998	278,458
Camrose Family Resource Centre (Schedule 7)	490,121	1,188,546	1,048,419
Grant - Provincial Government F.C.S.S.	747,450	747,450	747,450
Required Municipal Contributions	<u>186,863</u>	<u>186,863</u>	<u>170,107</u>
	<u>1,997,935</u>	<u>2,834,250</u>	<u>2,717,540</u>
<b>Expenses</b>			
Administration and Planning (Schedule 1)	\$ -	\$ 81,758	\$ 92,736
Community Services (Schedule 1)	261,440	166,162	192,036
Camrose and District Home Support (Schedule 2)	155,014	137,150	150,095
Camrose and District Preschool (Schedule 3)	174,923	167,922	165,450
OSCAR (Out of School Care) (Schedule 4)	317,138	348,408	335,287
Rural Community Development (Schedule 5)	150,206	122,512	136,544
Family Violence Action Society (Schedule 6)	212,499	358,839	352,674
Camrose Family Resource Centre (Schedule 7)	540,832	1,239,381	1,104,269
Camrose Adult Learning Council	-	-	8,000
Camrose Boys and Girls Club	91,951	91,951	93,733
CAFCL Community Kitchen	2,770	2,770	10,000
Camrose Public Library	3,660	3,660	10,000
Habitat for Humanity/Restore	10,000	10,000	20,000
Hay Lakes Preschool	1,385	1,385	2,220
Service Options for Seniors	<u>85,000</u>	<u>85,000</u>	<u>82,400</u>
	<u>2,006,818</u>	<u>2,816,898</u>	<u>2,755,444</u>
Excess (deficiency) of revenues over expenses before other item	(8,883)	17,352	(37,904)
Loss on sale of capital assets	-	-	(8,580)
Excess (deficiency) of revenues over expenses for the year	<u>\$ (8,883)</u>	<u>\$ 17,352</u>	<u>\$ (46,484)</u>

See accompanying notes and schedules to the financial statements.

## Camrose And District Support Services Statement of Changes in Net Assets

Year ended December 31

	2017	2016	
	Unrestricted	Internally Restricted	Invested in Capital Assets
	\$	\$	\$
Balances, beginning of year	(4,244)	85,050	33,797
		\$ 114,603	\$ 161,086
Excess (deficiency) of revenue over expenditures, for the year	<u>23,688</u>	<u>-</u>	<u>(6,336)</u>
	<u>19,444</u>	<u>85,050</u>	<u>27,461</u>
		<u>131,955</u>	<u>114,602</u>
Transfers (Note 7)			
Purchases of capital assets	(2,300)	-	2,300
Internally restricted	<u>(19,191)</u>	<u>19,191</u>	<u>-</u>
	<u>(21,491)</u>	<u>19,191</u>	<u>2,300</u>
Fund balances, end of year	<u>\$ (2,047)</u>	<u>\$ 104,241</u>	<u>\$ 29,761</u>
		<u>\$ 131,955</u>	<u>\$ 114,602</u>

See accompanying notes and schedules to the financial statements.

# Camrose And District Support Services Statement of Financial Position

December 31

2017

2016

## Assets

### Current

Cash and cash equivalents	\$ 689,358	\$ 449,834
Accounts receivable	128,700	665,624
Prepaid expenses	<u>8,414</u>	<u>5,755</u>
	826,472	1,121,213

### Capital assets (Note 3)

	<u>29,761</u>	<u>33,797</u>
	<u>\$ 856,233</u>	<u>\$ 1,155,010</u>

## Liabilities

### Current

Accounts payable and accrued liabilities (Note 4)	\$ 98,079	\$ 134,419
Deferred revenue (Note 5)	<u>626,199</u>	<u>905,988</u>
	<u>724,278</u>	<u>1,040,407</u>

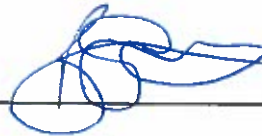
## Net assets

Internally restricted net assets (Note 6)	104,241	85,050
Invested in capital assets	29,761	33,797
Unrestricted	<u>(2,047)</u>	<u>(4,244)</u>
	<u>131,955</u>	<u>114,603</u>
	<u>\$ 856,233</u>	<u>\$ 1,155,010</u>

Approved on behalf of the Board



Director



Director

See accompanying notes and schedules to the financial statements.

# Camrose And District Support Services

## Statement of Cash Flows

December 31

2017

2016

Increase (decrease) in cash and cash equivalents

### Operating

Excess (deficiency) of revenue over expenditures from operations	\$ 17,352	\$ (46,484)
Items not affecting cash		
Amortization of capital assets	6,336	6,001
Loss on sale of capital assets	-	8,580
	<u>23,688</u>	<u>(31,903)</u>
Changes in non-cash working capital items		
Accounts receivable	536,924	(350,495)
Prepaid expenses	(2,667)	2,746
Accounts payable and accrued liabilities	(36,332)	(1,286)
Funds held for Prairie Central FASD	-	(390,025)
Deferred revenue	(279,789)	311,500
	<u>241,824</u>	<u>(459,463)</u>

### Investing

Purchase of capital assets	<u>(2,300)</u>	<u>(21,599)</u>
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Increase (decrease) in cash and cash equivalents	239,524	(481,062)
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Cash and cash equivalents, beginning of year	<u>449,834</u>	<u>930,896</u>
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Cash and cash equivalents, end of year	\$ <u>689,358</u>	\$ <u>449,834</u>
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See accompanying notes and schedules to the financial statements.



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# Camrose And District Support Services

## Notes to the Financial Statements

December 31, 2017

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### 1. Purpose of the organization

Camrose and District Support Services is a not-for-profit organization 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 subject to income tax.

Camrose and District Support Services derives its financial resources through user fees, donations, fundraising activities, contributions from the above participating municipalities and through funding from the provincial government.

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### 2. Significant accounting policies

#### Basis of presentation

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

#### Revenue recognition

Camrose and District Support Services 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 is earned.

Government operating grants are recognized as revenue either in the period received, or, where the grants relate to a future period, they are deferred and recognized in the subsequent period.

Revenues 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 term deposits with maturity of less than a year.

#### Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Computers	20%
Office equipment and furniture	10%

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.

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# Camrose And District Support Services

## Notes to the Financial Statements

December 31, 2017

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### 2. Significant accounting policies (continued)

#### Contributed services

Camrose and District Support Services benefits from the value of service donated by members interested in furthering its objectives. No amount is recorded for the year ended December 31, 2017 since the value is not readily determinable.

#### Financial instruments

##### *Initial measurement*

The Organization's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

##### *Subsequent measurement*

At each reporting date, the Organization measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for equities quoted in an active market, which must be measured at fair value. All changes in fair value of the Organization's investments in equities quoted in an active market are recorded in the statement of operations. The Organization uses the effective interest method to amortize any premiums, discounts, transaction fees and financing fees to the statement of operations. The financial instruments measured at amortized cost are cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities. The carrying value of financial instruments approximates their fair value due to the short-term nature, unless otherwise noted.

For financial assets measured at cost or amortized cost, the Organization regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Organization determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

#### Use of estimates and measurement uncertainty

Management reviews the carrying amounts of items in the financial statements at each balance sheet date to assess the need for revision or any possibility of impairment. Many items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. These estimates are reviewed periodically and adjustments are made to net income as appropriate in the year they become known.

Items subject to significant estimates are allowance for doubtful accounts receivable, amortization of capital assets, employee benefits, and contingencies.

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# Camrose And District Support Services

## Notes to the Financial Statements

December 31, 2017

### 3. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2017 Net carrying amount</u>	<u>2016 Net carrying amount</u>
Computers	\$ 9,500	\$ 4,056	\$ 5,444	\$ 4,814
Office equipment and furnishings	<u>121,892</u>	<u>97,575</u>	<u>24,317</u>	<u>28,983</u>
	<u>\$ 131,392</u>	<u>\$ 101,631</u>	<u>\$ 29,761</u>	<u>\$ 33,797</u>

### 4. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances of \$5,290 (2016 - \$4,974).

### 5. Deferred revenue

Deferred revenues represent unspent resources externally restricted for various reasons and restricted operating funding received in the current year that is related to the subsequent year. Deferred contribution balances are as follows:

	<u>2017</u>	<u>2016</u>
AHS AB Cancer Prevention	\$ 22,271	\$ 22,271
Camrose and District Preschool - Fees	8,722	13,535
Community - Camrose pride	1,461	571
Family Resource Centre -Aboriginal Awareness	-	28,530
Family Violence Action Society - Community Collaborative Response	500	26,150
Family Resource Centre - Early Childhood Development	3,706	11,531
Family Violence Action Society - Elder Safe Battle River	46,306	57,485
Family Violence Action Society - Expressions Group	3,775	3,294
Family Violence Action Society - Family & Community Safety Grant	-	46,514
Family Violence Action Society - Fundraising	3,158	-
Family Violence Action Society - Milestones Funding	1,109	-
Family Resource Centre - Parent Link Enhancement	-	44,572
Family Resource Centre - PLC Network	185,180	479,173
Family Resource Centre - PLC Network Training	296,890	-
Family Resource Centre - Triple P Aboriginal	-	47,207
Family Resource Centre - Triple P Provincial Support	666	39,674
Family Resource Centre - Welcome to Parenting	-	34,995
Rural	1,000	-
Rural - Men's Conference	-	325
Taking Action on Bullying - Grants	50,807	50,161
Walkable Camrose	648	-
	<u>\$ 626,199</u>	<u>\$ 905,988</u>

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# Camrose And District Support Services

## Notes to the Financial Statements

December 31, 2017

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### 6. Internally restricted net assets

The Board of Directors of Camrose and District Support Services has restricted certain funds for specific purposes. Internally restricted net asset balances are as follows:

	2016 closing	Additions	Reductions	2017 closing
Community	18,594	14,887	6,225	27,256
OSCAR (Out of School Care)	9,888	7,220	2,000	15,109
Unexpended Municipal Contributions Reserve	21,054	-	-	21,054
Family Violence Action Society	30,014	13,861	8,552	35,322
Future Van Upgrades	5,500	-	-	5,500
	<u>\$ 85,050</u>	<u>\$ 35,968</u>	<u>\$ 16,777</u>	<u>\$ 104,241</u>

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### 7. Inter-fund transfers

In 2017, the Organization's Board of Directors approved the transfer of \$19,191 from the unrestricted net assets to the internally restricted net assets. In addition, \$2,300 was transferred from the current year surplus to invested in capital assets in order to fund the cash outlays for capital asset acquisitions. The Board of Directors also has internally restricted net assets invested in capital assets of \$29,761 (2016 - \$33,797). These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

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### 8. Lease commitment

CDSS has renewed its lease agreement with the City of Camrose for office space with a term ending December 31, 2022. The required lease payment in 2017 was \$20,900 (2016 - \$18,738).

Future minimum lease payments due in each of the next five years according to the current lease agreement are as follows:

2018	\$ 24,989
2019	27,233
2020	27,316
2021	29,563
2022	<u>29,650</u>
Total payments	<u>\$ 138,751</u>

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### 9. Economic dependence

Camrose and District Support Services receives a substantial amount of its support from the provincial government and local governments. Any significant reduction in the levels of this support would have an effect on the organization's programs and activities.

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# Camrose And District Support Services

## Notes to the Financial Statements

December 31, 2017

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### 10. Local authorities pension plan

Employees of Camrose & District Support Services 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 244,621 employees and about 426 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 expenditures in the year in which they become due.

Camrose & District Support Services is required to make current service contributions to the LAPP of 11.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% on pensionable earnings above this amount. Employees of Camrose & District Support Services are required to make current service contributions of 10.39% of pensionable salary up to the year's maximum pensionable salary and 14.84% on pensionable salary above this amount.

Total current service contributions by Camrose & District Support Services to the plan in 2017 were \$100,294 (2016 - \$108,212). The current service contributions by the employees of Camrose & District Support Services to the plan in 2017 were \$91,971 (2016 - \$99,221).

At December 31, 2016, the LAPP disclosed an actuarial deficiency of \$637 million (December 31, 2015 - \$923 million).

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# Camrose And District Support Services Administration and Planning/Community Services Schedule of Revenues and Expenditures

December 31, 2017

	Administration And Planning Actual	Community Services Actual	Total Combined Actual	Total Combined Budget (unaudited)
<b>Expenditures</b>				
Personnel	\$ 52,805	\$ 107,207	\$ 160,012	\$ 166,115
Travel and subsistence	2,403	1,603	4,006	8,000
Staff training	78	52	130	500
Program, office and equipment	5,526	8,289	13,815	17,800
Minor capital costs	2,300	-	2,300	2,500
Audit fees	7,920	-	7,920	7,000
Liability insurance	1,728	-	1,728	2,700
Advertising	433	882	1,315	1,200
Telephone	2,206	4,483	6,689	8,450
Membership and registration fees	1,965	-	1,965	2,000
Volunteer recognition	-	100	100	100
Cost shared office	4,180	16,720	20,900	20,900
Janitorial costs	889	3,554	4,443	4,600
Computer costs	1,625	3,287	4,912	5,000
Special projects	-	10,771	10,771	8,250
Senior's Coalition	-	1,878	1,878	5,325
Amortization	-	6,336	6,336	-
Help Book	-	1,000	1,000	1,000
	<u>84,058</u>	<u>166,162</u>	<u>250,220</u>	<u>261,440</u>
<b>Revenues</b>				
Interest	217	1,965	2,182	1,500
Expense recovery	14,597	27,110	41,707	43,465
Walkable Camrose	-	1,852	1,852	-
Camrose Pride	-	1,764	1,764	-
Senior's Coalition	-	-	-	3,000
Fees - administration	6,930	1,732	8,663	12,000
	<u>21,744</u>	<u>34,423</u>	<u>56,168</u>	<u>59,965</u>
Net cost including capital additions and disposals	62,314	131,739	194,052	201,475
Transfer to net assets invested in capital assets	(2,300)	-	(2,300)	-
Net cost excluding capital additions	60,014	131,739	191,752	201,475
Transfer from internally restricted net assets (non-FCSS funds)	-	(6,225)	(6,225)	(6,225)
Transfer to internally restricted net assets (non-FCSS funds)	-	14,887	14,887	-
Net cost after transfer to (from) internally restricted	<u>\$ 60,014</u>	<u>\$ 140,401</u>	<u>\$ 200,414</u>	<u>\$ 195,250</u>

**Camrose And District Support Services  
Camrose and District Home Support  
Schedule of Revenues and Expenditures**

December 31, 2017

	Actual	Budget (unaudited)
<b>Expenditures</b>		
Personnel	\$ 96,835	\$ 103,903
Staff training	150	800
Travel and subsistence	1,544	2,200
Telephone	875	945
Advertising	620	500
Audit fees	2,200	2,240
Liability insurance	654	850
Membership and registration fees	50	100
Bad debts	16	125
Office, program and computer	2,348	2,638
Volunteer recognition	40	500
Client nutrition	31,053	39,348
Cost shared office	<u>765</u>	<u>765</u>
	<u>137,150</u>	<u>154,914</u>
<b>Revenues</b>		
Fees	57,780	72,762
Donations/fundraising	<u>-</u>	<u>3,500</u>
	<u>57,780</u>	<u>76,262</u>
<b>Net cost excluding capital additions</b>	<u>\$ 79,370</u>	<u>\$ 78,652</u>

**Camrose And District Support Services  
Camrose and District Preschool  
Schedule of Revenues and Expenditures**

December 31, 2017

	Actual	Budget (unaudited)
<b>Expenditures</b>		
Personnel	\$ 152,681	\$ 152,690
Staff training	588	350
Travel and subsistence	155	550
Cost shared office	765	765
Classroom rent	1,791	7,500
Telephone	898	858
Advertising	1,087	1,800
Equipment, computer and program supplies	4,088	3,639
Office supplies	1,580	2,200
Volunteer recognition	517	800
Audit fees	2,380	2,240
Bank fees and service charges	400	-
Liability insurance	992	1,300
Membership and registration fees	-	172
Bad debts	-	100
	<u>167,922</u>	<u>174,964</u>
<b>Revenues</b>		
Fees	72,008	70,551
Donations/fundraising	<u>10,500</u>	<u>15,000</u>
	<u>82,508</u>	<u>85,551</u>
Net cost excluding capital additions	85,414	89,413
Transfer from internally restricted net assets (non-FCSS funds)	<u>-</u>	<u>(6,417)</u>
Net cost after transfer from internally restricted	<u>\$ 85,414</u>	<u>\$ 82,996</u>



**Camrose And District Support Services  
Oscar (Out of School Care)  
Schedule of Revenues and Expenditures**

December 31, 2017

	Actual	Budget (unaudited)
<b>Expenditures</b>		
Personnel	\$ 317,719	\$ 287,806
Staff training	-	1,000
Travel and subsistence	767	1,100
Office and computer supplies	4,069	3,554
Program supplies	4,897	3,600
Telephone	1,854	1,823
Advertising	380	700
Audit fees	2,550	2,400
Membership and registration fees	125	125
Liability insurance	2,644	3,100
Cost shared office	1,530	1,530
Client nutrition	9,277	9,000
Bad debts	2,051	600
Volunteer recognition	545	800
	<u>348,408</u>	<u>317,138</u>
<b>Revenues</b>		
Fees	197,632	192,500
CFSA personnel top-up bonus	33,192	-
Benefit contribution	5,375	4,000
Fundraising	-	3,000
	<u>236,199</u>	<u>199,500</u>
Net cost excluding capital additions	112,209	117,638
Transfer from internally restricted net assets (non-FCSS funds)	(2,000)	(2,000)
Transfer to internally restricted net assets (non-FCSS funds)	<u>7,220</u>	<u>-</u>
Net cost after transfer to (from) internally restricted	<u>\$ 117,429</u>	<u>\$ 115,638</u>

**Camrose And District Support Services  
Rural Community Development  
Schedule of Revenues and Expenditures**

December 31, 2017

	Actual	Budget (unaudited)
<b>Expenditures</b>		
Personnel	\$ 109,578	\$ 108,936
Staff training	215	400
Travel and subsistence	319	800
Van expenses	743	1,200
Office, program and computer	832	1,152
Telephone	572	572
Advertising	37	150
Liability insurance	-	600
Audit fees	1,700	1,600
Membership and registration fees	-	25
Volunteer recognition	-	100
Cost shared office	3,315	3,315
AHS AB Cancer Prevention	-	22,271
Men's Shed	3,101	4,085
Rural Community Innovative Initiative	<u>2,100</u>	<u>5,000</u>
	<u>122,512</u>	<u>150,206</u>
<b>Revenues</b>		
AHS AB Cancer Prevention Fund	-	22,369
Fundraising	-	1,000
Employment grants	4,029	3,500
Men's Shed	710	1,585
Battle River Community Foundation grant	<u>2,000</u>	<u>2,000</u>
	<u>6,739</u>	<u>30,454</u>
Net cost excluding capital additions	<u>\$ 115,773</u>	<u>\$ 119,752</u>

**Camrose And District Support Services  
Family Violence Action  
Schedule of Revenues and Expenditures**

December 31, 2017

	Actual	Budget (unaudited)
<b>Expenditures</b>		
Personnel	\$ 172,364	\$ 174,928
Staff training	1,078	2,000
Travel and subsistence	791	1,500
Telephone	1,121	978
Advertising	1,063	1,500
Fundraising	431	900
Audit fees	2,380	2,240
Liability insurance	654	825
Cost shared office	4,590	4,590
Office, program and computer supplies	2,900	3,354
Interspousal Violence Program direct costs	3,901	1,600
Volunteer Recognition	314	300
Program space rent	1,750	840
Milestones in Mental Health	137,373	-
Elder Safe Battle River	<u>28,129</u>	<u>16,944</u>
	<u>358,839</u>	<u>212,499</u>
<b>Revenues</b>		
Fees	3,962	4,000
Grants		
Community Collaboration	64,650	65,000
Gaming Proceeds	20,065	20,000
Milestones in Mental Health	137,373	-
Elder Safe Battle River	28,129	16,944
Fundraising, Donations & Community Contributions	400	5,000
Expressions Project	7,519	4,600
Fees - Administration	<u>9,900</u>	<u>-</u>
	<u>271,998</u>	<u>115,544</u>
Net cost excluding capital additions	86,841	96,955
Transfer from internally restricted net assets (non-FCSS funds)	(8,552)	(8,552)
Transfer to internally restricted net assets (non-FCSS funds)	<u>13,861</u>	<u>-</u>
Net cost after transfer to (from) internally restricted	<u>\$ 92,150</u>	<u>\$ 88,403</u>

**Camrose And District Support Services  
Camrose Family Resource Centre  
Schedule of Revenues and Expenditures**

December 31, 2017

	Actual	Budget (unaudited)
<b>Expenditures</b>		
Personnel	\$ 401,518	\$ 481,770
Staff training	2,401	4,200
Travel and subsistence	8,529	10,936
Telephone	3,297	4,200
Advertising	3,250	4,200
Audit fees	5,730	2,400
Membership and registration fees	210	902
Cost shared office	7,312	5,225
Program space rent	6,167	11,000
Liability insurance	762	638
Office and computer supplies	6,541	6,162
Program supplies	4,591	5,000
Volunteer recognition	1,756	1,199
Workshop expenses	5,439	3,000
Taking Action on Bullying	75,162	-
Provincial ECD Coalition	18,875	-
Triple P Provincial Support	39,008	-
Triple P Aboriginal Support	47,207	-
Aboriginal awareness	16,983	-
PLC Network	436,906	-
Triple P Enhancement Funding	44,632	-
Welcome to Parenting	34,995	-
PLC Network Training	68,110	-
	<u>1,239,381</u>	<u>540,832</u>
<b>Revenues</b>		
Administration fees	15,000	5,000
Donations/fundraising	-	4,000
Grants		
Regional ECD Funding	45,800	45,800
Parent Link Funding	335,110	350,000
Parent Link Enhancement	-	5,700
Taking Action on Bullying	75,142	-
Provincial ECD Coalition	18,875	-
MEND Project	10,778	12,000
Triple P Enhancement Funding	44,632	-
Triple P Provincial Support	39,008	-
Triple P Aboriginal Support	47,207	-
Aboriginal awareness	16,983	-
PLC Network	436,906	41,121
PLC Network Training	68,110	-
Welcome to Parenting	34,995	11,500
ECAA Staffing	-	15,000
	<u>1,188,546</u>	<u>490,121</u>
Net cost excluding capital additions	<u>\$ 50,835</u>	<u>\$ 50,711</u>

## Camrose And District Support Services Schedule of Consolidated Revenues and Expenditures

December 31, 2017

	Expenditures	Revenues	Net Transfers to (from) Internally Restricted	FCSS Shareable Cost
<b>F.C.S.S. Programs</b>				
<b>Internal Programs</b>				
Administration and planning (Schedule 1)	\$ 81,758	\$ 21,744	\$ -	\$ 60,014
Community services (Schedule 1)	166,162	34,423	8,662	140,401
Camrose and District Home Support (Schedule 2)	137,150	57,780	-	79,370
Camrose and District Preschool (Schedule 3)	167,922	82,508	-	85,414
Volunteer Centre of Camrose and OSCAR (Out of School Care) (Schedule 4)	348,408	236,199	5,220	117,429
Rural Community Development (Schedule 5)	122,512	6,739	-	115,773
Family Violence Action Society (Schedule 6)	358,839	271,998	5,309	92,150
Camrose Family Resource Centre (Schedule 7)	1,239,381	1,188,546	-	50,835
<b>External Programs</b>				
CAFCL Community Kitchen	2,770	-	-	2,770
Camrose Boys and Girls Club	91,951	-	-	91,951
Camrose Public Library	3,660	-	-	3,660
Habitat for Humanity/Restore	10,000	-	-	10,000
Hay Lakes Preschool	1,385	-	-	1,385
Service Options for Seniors	85,000	-	-	85,000
	<u>\$ 2,816,898</u>	<u>\$ 1,899,937</u>	<u>\$ 19,191</u>	<u>936,152</u>
<b>Revenues</b>				
Grant - Provincial Government F.C.S.S.				747,450
Required municipal contributions				<u>186,863</u>
				<u>934,313</u>
Net cost after transfers to (from) internally restricted net assets				\$ <u>(1,839)</u>