



# Fort McMurray SPCA

George Rowe – Chair  
Natalie Kemeny – Vice Chair  
Selena MacIsaac – Kennel Manager

November 27, 2019

# Organization Mandate

- The FMSPCA is dedicated to ensuring all companion animals in our region achieve the five freedoms through education, advocacy and a second chance for a forever home.
- The entire region of the RMWB is served by the FMSPCA.
- Strategic Plan was completed in August 2019 for the 2019 – 2024 years.
- Programs/services to be funded by the grant will be the ASH program, NAME, Nine Lives and ASAP.

# Community Impact

In the next five years we will create a healthy, safe region for residents and companion animals by building a strong foundation for protection, advocacy and education of animals. Through improvements of our facility, including a K9 Enrichment Centre, expanding our humane education programs and fulfilling the needs of our regional outreach programs for health and preventative medicine. To promote and provide spay and neuter clinics and education as a means to responsibly control the animal population of the RMWB.

Providing the public with current industry best practices and training on proper animal care.

# 2020 Grant Request

2020 Grant Request	
Revenue	\$1,588,822
Expense	\$1,588,822
Subsidy Requested	\$704,788
Subsidy represents <b>44%</b> of total expenses	
Previous Year's Financial Information	
Last Fiscal Year End Date	December 31, 2018
Total expenses from previous year	\$1,432,475
Unrestricted Net Assets	\$523,348

# Expense Summary

Cost Category	Total Expense	Funded by RMWB
Salary/Wages (7 full time, 2 part time, 15% cost sharing for 4 positions)	\$ 1,150,000	\$534,788
Program Costs	\$135,000	\$135,000
Overhead (utilities, insurance, etc.)	\$303,201	\$35,000
TOTAL	\$1,588,201	\$704,788

# Community Investment History

2020 Request	2019	2018
\$704,788	\$100,000	\$100,000

The grant request has increased by \$604,788 due to the collaborative Sustainment Program.

**Fort McMurray Society for the Prevention of Cruelty to Animals****2020 Sustaining Grant Analysis****CIP Grant Summary:**

				<b>2020 Recommended by CIP</b>	<b>Variance Recommended vs. Requested</b>
2017	2018	2019	<b>2020 Request</b>		
100,000	100,000	100,000	<b>704,788</b>	<b>704,788</b>	<b>-</b>

<b>Fiscal Year End</b>	<b>Total Expenses</b>	<b>Unrestricted Net Assets</b>
May 31, 2019	1,432,475	523,348

**Notes:**

The increase in funding will ensure adequate staff and supplies to conduct all animal care, health, and welfare activities. The RMWB Animal Control Unit will continue to provide enforcement, seizure, apprehension and investigation services.

Funding will also cover portions of the community based programs, such as Pet Food Bank, Nine Lives Program, Northern Animal Management and Education, Reading Buddies, etc.

<b>Budget Line Description</b>	<b>2020 Total Budget</b>	<b>2020 Grant Request</b>	<b>2020 Recommended</b>
<b>Revenues</b>			
RMWB Sustaining Grant	704,788	704,788	704,788
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>\$ 704,788</b>	<b>\$ 704,788</b>	<b>\$ 704,788</b>
<b>Expenses</b>			
Wages & Salaries	534,788	534,788	534,788
Supplies; Food & Janitorial Supplies	35,000	35,000	35,000
Health Costs; Vaccinations, Medications etc.	35,000	35,000	35,000
Community Programs; ASH, NAME, ASAP etc.	100,000	100,000	100,000
<b>Total Expenses</b>	<b>\$ 704,788</b>	<b>\$ 704,788</b>	<b>\$ 704,788</b>
<b>Total Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2020 Sustaining Grant Application for Grant Funding

The grant program under which your organization is applying has specific eligibility requirements. The Application Form should clearly show how the proposed event meets these requirements. The Application Form, including all required attachments, must be received by the closing date. **Late or incomplete applications will not be processed (Community Investment Program Policy FIN-220, Section 3.1.5).**

In order to complete this application for funding, please read the following thoroughly:

- 2020 Sustaining Grant Guidelines


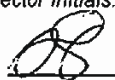
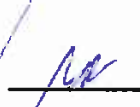





If you have reviewed the 2020 Sustaining Grant Guidelines and have any questions regarding this application form or eligibility, please contact CIP@rmwb.ca.


**Organization Name:** Fort McMurray Society For the Prevention of Cruelty to Animals

**Declaration:** In making this application, we, the undersigned, confirm:

- that we have read the Sustaining Grant Guidelines;
- that we understand that this application form and all attachments shall be part of the **public** Council agenda and accessible through all methods that the Council agenda is available;
- that we understand that this application form and all required attachments must be completed in full and received before 4:30 p.m. MT on Monday, September 23, 2019;
- that we understand the term of the Sustaining Grant is January 1 to December 31, 2020 and that all expenditures must happen during this term; and
- that we are authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent.

Board Member(s) and/or  
Executive Director Initials:

  
\_\_\_\_\_  
Signature of Board Member  
(must have signing authority)

George Rowe  
Print Name

2019-09-10  
\_\_\_\_\_  
Date: (YYYY-MM-DD)

  
\_\_\_\_\_  
Signature of Board Member or Executive Director  
(must have signing authority)

Arianna Johnson  
Print Name

2019-09-10  
\_\_\_\_\_  
Date: (YYYY-MM-DD)



## Sustaining Grant Part A - Organization Summary

### 1. Organization Details

<b>Organization Name:</b>	Fort McMurray Society For the Prevention of Cruelty to Animals
<b>Street Address:</b>	155 MacAlpine Cres
<b>City/Hamlet:</b>	Fort McMurray
<b>Province:</b>	Alberta
<b>Postal Code:</b>	T9H 4A5
<b>Phone Number:</b>	780-743-8997
<b>Email Address:</b>	ed@fortmcmurrayspca.ca
<b>Act Registered Under:</b>	Societies Act (Alberta)
<b>Registration Number:</b>	500109947

*Note: Organization must be in good standing to receive funding.*

### 2. Main Contact

<b>Title:</b>	Ms.
<b>Name:</b>	Arianna Johnson
<b>Daytime Phone:</b>	780-743-8997 ext 103
<b>Email Address:</b>	ed@fortmcmurrayspca.ca

### 3. Executive Director

<b>Name:</b>	Arianna Johnson
<b>Daytime Phone:</b>	780-743-8997 ext 103
<b>Email Address:</b>	ed@fortmcmurrayspca.ca

### 4. Board Chair / President

<b>Name:</b>	George Rowe
<b>Daytime Phone:</b>	s.17 (1)
<b>Email Address:</b>	s.17 (1)

*Note: Should any of the contact details in Questions 2 to 4 change before December 31, 2020, please advise the Community Investment Program at [CIP@rmwb.ca](mailto:CIP@rmwb.ca)*



## Part B - Board Questionnaire

9. Are any board members being paid, or receiving an honorarium, for being on the Board or for other positions in the organization outside of their role on the Board? Yes ☐ No ☒

If yes, complete the following table:

Board member name	Paid role on the board / organization	Amount received

10. What are the restrictions (if any) on becoming a member of your organization or participating in programs or services?

No restriction for programs and services.

Board as per our bylaws: 6.7. No person shall be a Director who is: 6.7.1. An employee of the FMSPCA; 6.7.2. A member of a firm appointed as auditors of the books of accounts of the FMSPCA; nor; 6.7.3. Has a consistent ongoing conflict of interest.

11. How often does the Board review the financial position of the agency? What efforts have been made in the past fiscal year to increase the number and types of financial support for your organization?

The board Reviews monthly financial statements at each board meeting.

The organization undergoes an independent financial audit annually the results of which are disclosed at the organizations Annual General Meeting.

The organization continues to expand its fundraising events, grant applications to new and different granters, and explore revenue generating opportunities.

The personal information collected in this application is collected under the authority of section 33(c) of Alberta's Freedom of Information and Protection of Privacy (FOIP) Act. It will be used to process the application and contact you if needed, during the review of this application. If you have any questions about the collection and use of the personal information you may contact the Manager, Community Investment Program, at 9909 Franklin Avenue, Fort McMurray, AB T9H 2K4 or at (780) 743-7918.

## Part C - Strategic Plan

The Regional Municipality of Wood Buffalo 2018-2021 Strategic Plan focuses on the vision of a vibrant, sustainable region we are proud to call home. It identifies four key strategic priorities to achieve this goal: Responsible Government, Downtown Revitalization, Regional Economic Development, and Rural and Indigenous Communities and Partnerships. The Community Investment Program aims to assist non-profit agencies to achieve the goals and objectives outlined in the Municipal Strategic Plan.

**The Sustaining Grant subsidizes organizations to operate and maintain Municipally-owned assets and/or contribute toward the key strategic priorities identified above. Please indicate which category that is applicable to the organization.**

- ☐ Operator of a Municipally-owned asset (Please continue to Part E on page 8)
- ☐ Provide programs and services related to the collection, preservation and display of regional heritage and culture in a museum setting (Strategy & Initiatives #1a and #1c)
- ☐ a) the development of the arts community (Strategy & Initiative #1f);  
b) progression of interests of the social profit sector (Strategy & Initiative #1i);  
c) advancement of cultural diversity (Strategy & Initiative #3f); or  
d) promotion of the economic diversification of the Municipality (Strategy & Initiative #3b)
- ☒ Provides strategic programs/services that are of benefit to the entire region

## Part D - Organization Questionnaire

**12. What year did the organization complete its last business plan or strategic plan?**

2019

**13. Provide a brief overview of the organization's strategic priorities:**

**Success:** In the next five years we will create a healthy and safe region for residents and companion animals by building a strong foundation for protection, advocacy and education of animals. Through improvements to our facility, including a full service K9 Enrichment Centre, expanding our humane education programs and fulfilling the needs of our regional outreach programs for health, preventative medicine, and spay and neuter clinics we will achieve success.

**Mission:** The Wood Buffalo Humane Society is dedicated to ensuring all companion animals in our region achieve the 5 Freedoms through education, advocacy and a second chance for a forever home.

**Vision:** Every animal in our region is treated humanely.

**Values:** Advocacy, Safe Haven, Quality of Life, Transparency, Education, Meaningful Partnerships

The Five Freedoms state that an animal's primary welfare needs can be met by safeguarding the following five freedoms: 1. Freedom from hunger and thirst; 2. Freedom from discomfort; 3. Freedom from pain, injury or disease; 4. Freedom to express normal behaviour; 5. Freedom from fear and distress

**Priorities and Strategies:** Animal Welfare, Organizational Culture, Fiscal Responsibility, Community Engagement and Partnerships, Good Governance

Please note our legal name will be changing to the Wood Buffalo Humane Society upon Service Alberta approval.

## Part D - Organization Questionnaire

### **14. Describe the elements, activities, or events that the organization is seeking this funding for:**

The FMSPCA and RMWB have been working diligently together in a renewed partnership to ensure that we are providing the best advocacy and care to all animals. As part of the renewed partnership we, the FMSPCA, are proposing to take over and provide the animal care services for the RMWB Animal Control Unit. This partnership will provided the best possible care and protection for animals in our region by housing the animals in one locating and working collaboratively from the same building to provided better services to the community and consistency of care for the animals.

The RMWB Animal Control Unit will continue to provide enforcement, seizure, apprehension, and investigation services in our region and the FMSPCA will take over all animal care, health, and welfare activities until the animal is returned to owner or ownership is transferred to the FMSPCA for adoption purposes. The funding being sought will allow the organization to ensure it has adequate staff and supplies to conduct this function.

As a part of this partnership and funding the FMSPCA's ability to offer rural spay & neuter clinics, wellness clinics, and vaccine clinics will be greatly increased. The positive outcome effects of such activities for the region include population and disease control within the companion animal population.

Additionally, the RMWB has been funding a portion of our community based programs for a number of years now. This funding ensures that we can continue to provide programs in the community such as; 1. The Pet Food Bank - Joint Initiatives, 2. The Animal Safe Haven Program (ASH) - Emergency Support, 3. Nine Lives Program - Wellbeing and Health, 4. Elders Pet Food Program - Wellbeing and Health, 4. Northern Animal Management and Education (NAME) - Community Safety, 5. Animal Safety and Awareness Program (ASAP) - Education, 6. Volunteer Program - Social Alliances and Voluntarism; 7. Reading Buddies (New in 2017) - Education; 8. Cool Cat Yoga (New in 2017) Wellbeing and Health.



**15. Explain how the operations/programming will achieve the objectives of the Municipal Strategic Plan as indicated on page 5:**

This collaboration aligns with the RMWB Strategic Responsible government initiative #1a and #1i by being fiscally responsible and moving into a partnership with the FMSPC to provide programs and services that are of benefit to the entire region. Working out of the same location and sharing services will allow for us to assist the RMWB in their mission of delivering excellence every day by providing a central location for the community to be able to come to with concerns of animal care. The stray and lost pet population will only be transportation once to this central location where all needs will be able to be met which will allow for less stress to occur for the animals and consistency in care.

This partnership also aligns with strategic responsibility #4 as rural spay & neuter, wellness, and vaccine clinics helps to provide a necessary service to our rural and indigenous communities.

The SPCA has been receiving an Operating Grant of \$100,000 since 2016 through the CIP process. This funding model is an excellent fit for the service, and it should be funded through the Sustaining Grant program with one application/approval for all funds requested. The Fort McMurray SPCA is located at 155 McAlpine Crescent, a municipally owned building. The lease (\$1.00 per year) which includes property taxes, utility bills including water, natural gas, electricity, garbage disposal, snow clearing, landscaping, building operational system maintenance including HVAC, water pipes and sprinkler system pipes, drainage pipes, electric lighting is due to expire June 10, 2019. Land Administration is working on a new lease agreement for the FMSPCA, upon the completion of the renovations to bring these two services together.

## Part D - Organization Questionnaire

16. Describe any other funding initiatives the organization has taken or is planning to implement to further support this request for Sustaining Grant funding:

This grant will be utilized to fulfill the requirements to provide necessary care for all animals that are in the custody of the RMWB by having qualified staff on hand to ensure the care, health and safety of the animals is maintained while the animals owners are being located or until they are transferred to the FMSPCA for adoption. This funding is necessary for the FMSPCA to provide this service effectively.

The FMSPCA will continue with all our funding initiative as set out for 2019 and these funds will continue to be utilized for the adoption, rehabilitation and various other programs that are offered through the FMSPC after animals are legally transferred to our care. These funds are not allocated towards the care of animals while in the RMWB's custody.

17. Current Volunteer Information:

	Per Organizational Needs:	Currently Filled:
Program & Services Volunteers	500	500
Fundraising Volunteers	100	100
Committee Volunteers	15	15
Administrative Volunteers	0	0
Total Organization Volunteers (Count each only once)	615	615

## Part E - Financial Information, Budget Request & Cash Flow

**18. Current Staff Information:**

	Per Organization Chart:	Currently Filled:
Full Time Positions	19	19
Part Time Positions	0	0

**19. Please explain any cost savings initiatives the organization has, or is planning, to implement:**

Currently reviewing contracts with all vendors to ensure we are getting the best possible cost for our supplies.

Working on a new procurement policy to ensure quality and cost effectiveness.

**20. 2020 Grant Request:**

Total 2020 Budgeted Revenue ( <b>excluding</b> RMWB Sustaining Grant)	\$	1,618,000.00
Total 2020 Budgeted Expenses	\$	2,322,788.07
Surplus* / (Deficit)	\$	(704,788.07)
<b>2020 Sustaining Grant Request Amount:</b>	<b>\$</b>	<b>704,788.07</b>

\* If in a surplus position, organization is not eligible for a Sustaining Grant.

**Please Indicate Preferred Cash Flow, if approved\*\*:**

January/February \$ 352,394.04                      April \$ 176,197.02

(no more than 75% of request)

August \$ 176,197.02                      October

\*\* Must have minimum of 25% to be disbursed between August and December. There will be no funds released in July, as six-month reports are due by July 31 and require Administrative review prior to August/October disbursements.



**21. Provide any additional information that may assist in developing a better understanding of your organization or its services/programs during the grant review.**

Bylaw Services is working with the Fort McMurray SPCA on the transition plan for Animal Care. The current MOU for the transfer of animals from Animal Control to the Fort McMurray SPCA will be eliminated as we move to a more transparent and accountable funding agreement through the Community Investment Program Sustaining Grant process. The RMWB recognizes that the Fort McMurray SPCA plays an important role and is a benefit to our community. The animal care function aligns with the 2018 – 2021 Strategic Plan initiative – Partnerships with Social Profits. The stray and lost pets that Animal Control Officers receive will be housed at the FMSPCA, until their rightful owners can be found or until they are eligible for adoption. Bylaw Services and the Fort McMurray SPCA will work collaboratively out of the same building, which allows for one stop shopping for residents to obtain pet licensing, along with stray animal care and enforcement services.

The SPCA has been receiving an Operating Grant of \$100,000 since 2016 through the CIP process. This funding model is an excellent fit for the service, and it should be funded through the Sustaining Grant program with one application/approval for all funds requested. The Fort McMurray SPCA is located at 155 McAlpine Crescent, a municipally owned building. The lease (\$1.00 per year) which includes property taxes, utility bills including water, natural gas, electricity, garbage disposal, snow clearing, landscaping, building operational system maintenance including HVAC, water pipes and sprinkler system pipes, drainage pipes, electric lighting is due to expire June 10, 2019. Land Administration is working on a new lease agreement for the Fort McMurray SPCA and this property.

A capital project for renovations was approved by Council in 2015. After postponements for various reasons the RFP has been awarded and work to be completed enough for animal care to be transfer by January 1, 2020.

**Part F - Required Attachments for Application**

**22. The following attachment MUST accompany your application. Failure to submit the following will result in your application being deemed incomplete.**

- ☒ A detailed budget showing projected 2020 revenue and expenses
- ☒ 2020 Business Plan or Strategic Plan
- ☐ Logic Model (if available)
- ☒ Financial Statements of the most recent fiscal year

**In Person or By Mail:**

Community Investment Program  
Community Services  
Regional Municipality of Wood Buffalo  
9909 Franklin Avenue  
Fort McMurray, AB T9K 2K4

**OR**

**By Email: CIP@rmwb.ca**

**LATE or INCOMPLETE applications will not be processed**  
**(Community Investment Program Policy FIN-220, Section 3.1.5)**

# STRATEGIC PLAN 2019-2024



**WOOD  
BUFFALO**  
**HUMANE SOCIETY**  
making a difference - saving lives





The Board of the Fort McMurray SPCA recently participated in a two-day strategic planning session to determine the vision and plan for the organization over the next five years. Several factors lead to the need for a new strategic plan including: an organizational rebranding becoming the Wood Buffalo Humane Society; changes in leadership, management, staff and board; building expansion; new relationship with the Regional Municipality of Wood Buffalo; three years post wild fire and the conclusion of the current plan. The board sought input from staff and management in order to inform them of the current state of affairs at the SPCA as well as their vision of the future.

This document is focused on best practices in animal welfare, shelter management and community engagement designed to successfully take the FMSPCA into the next decade. The five priority areas of Animal Welfare; Community Partnerships; Financial Responsibility; Organizational Culture and Good Governance along with the strategic goals will guide decision making, produce required modifications and focus on securing viable funding sources.

### **Mission**

The Wood Buffalo Humane Society is dedicated to ensuring all companion animals in our region achieve the 5 Freedoms through education, advocacy and a second chance for a forever home.

### **Vision**

Every animal in our region is treated humanely.

### **Values**

#### ***Advocacy***

- Advancing our cause for the humane treatment of animals.

#### ***Safe Haven***

- Ensuring temporary and long term shelter that provides safety from the elements, food, medicine, intervention, enrichment and rehabilitation.

#### ***Quality of Life***

- Ensuring an animals' freedom from hunger and thirst; pain, injury and disease; fear and distress; discomfort and to express most normal behaviours.

### **Transparency**

Honesty about:

- What we do;
- How we do it;
- Why we do it;
- The outcomes of our work, and
- The challenges we face

# STRATEGIC PLAN 2019-2024

## **Education**

- Providing the public with current industry best practices and training on proper animal care.

## **Meaningful Partnerships**

- Building relationships with individuals, organizations, other stakeholders and animals that increase the humane treatment of animals regardless of breed.

## **5 Freedoms**

The Five Freedoms state that an animal's primary welfare needs can be met by safeguarding the following five freedoms:

1. Freedom from hunger and thirst by ready access to fresh water and a diet to maintain full health and vigour.
2. Freedom from discomfort by providing an appropriate environment, including shelter and a comfortable resting area.
3. Freedom from pain, injury or disease by prevention or rapid diagnosis and treatment.
4. Freedom to express normal behaviour by providing sufficient space, proper facilities and company of the animal's own kind.
5. Freedom from fear and distress by ensuring conditions and treatment which avoid mental suffering.

## **Success**

In the next five years we will create a healthy and safe region for residents and companion animals by building a strong foundation for protection, advocacy and education of animals. Through improvements to our facility, including a full service K9 Enrichment Centre, expanding our humane education programs and fulfilling the needs of our regional outreach programs for health, preventative medicine, and spay and neuter clinics we will achieve success.

## **Priorities and Strategies**

### ***Animal Welfare***

- To provide a healthy, clean and enriched environment for animals in our care in accordance with the 5 Freedoms.
- To increase the adoptability of each animal in our care.
- To ensure the length of stay for each animal is appropriate.
- To ensure the rate of return is within the provincial average.
- To have a community where pet owners are educated and responsible.
- To promote and provide spay and neuter clinics and education as a means to responsibly control the animal population.





### ***Organizational Culture***

- To ensure strong communication between all parts of the organization.
- To be a highly respected employer and volunteer opportunity in the community.
- To foster and support a highly motivated and passionate team of individuals.
- To provide relevant training and education to staff and board that meets best practices and benefits the organization and the individual.
- To encourage a culture that reflects the values of the organization.

### ***Fiscal Responsibility***

- To manage financial resources with accountability and transparency.
- To become the animal welfare partner of choice in our community for donations.
- To provide veterinary services to support low income clients and rural communities.
- To develop responsible long term and viable revenue streams.
- To accurately collect data to better inform decision making, processes and reporting.

### ***Community Engagement and Partnerships***

- To create opportunities for public participation in events.
- To foster partnerships with organizations that will assist us in advancing our cause.
- To promote the shelter to create public awareness and inform the community of current operations.
- To develop and post position statements.
- To become the charity of choice in Wood Buffalo for participation.

### ***Good Governance***

- To create a clearly defined governance model.
- To develop a solid board and executive director succession plan.
- To recruit and retain skilled, qualified and influential board members.
- To produce up-to-date, relevant and legislatively appropriate policies that meet industry best practices.
- To connect and support the organization's relationships.



# Proposed Operating Budget

	Staff Wages	Annual Hours	Hourly Cost	Benefits	Other Costs (PD)	TOTAL
Full Time Positions	Veterinarian	2,080.0	\$s.17 (1)	\$s.17 (1)	\$s.17 (1)	\$s.17 (1)
	Registered Veterinarian Technical @ 2	4,160.0	\$	\$	\$0.00	\$
	Kennel Supervisor (50%) @2	2,080.0	\$	\$	\$0.00	\$
	Kennel Attendants @ 2	4,160.0	\$	\$	\$0.00	\$
	<b>Subtotal</b>	<b>12,480.0</b>	<b>\$142.00</b>	<b>\$20,566.65</b>	<b>\$2,160.00</b>	<b>\$ 428,326.65</b>

Part Time Positions	Casual Kennel Attendant	1,040.0	\$s.17 (1)		\$	\$s.17 (1)
	Casual Registered Vet Tech	1,040.0	\$		\$	\$
	<b>Subtotal</b>	<b>2,080.0</b>	<b>\$47.0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 48,880.00</b>

Cost Sharing @ 15%	Executive Director	312.0	\$s.17 (1)	\$s.17 (1)	\$0.00	\$s.17 (1)
	Finance Manager	234.0	\$	\$		\$
	Kennel Manager	312.0	\$	\$		\$
	Reception ist @2 (10%)	416.0	\$	\$		\$
	<b>Subtotal</b>	<b>1,274.0</b>	<b>\$165.65</b>	<b>\$7,510.62</b>	<b>\$0.00</b>	<b>\$ 57,581.42</b>

<b>Subtotals</b>	<b>\$15,834.00</b>	<b>\$354.65</b>	<b>\$28,077.27</b>	<b>\$2,160.00</b>	<b>\$ 534,788.07</b>
Risk (Contingency)	0.0	\$0.00	\$0.00	\$0.00	
<b>Total (Scheduled)</b>	<b>15,834.00</b>	<b>354.65</b>	<b>28,077.27</b>	<b>2,160.00</b>	<b>\$ 534,788.07</b>

Supplies	Food, Janitorial Supplies	\$ 35,000.00
Health Costs	Vaccinations, Medications, Testing Kits	\$ 35,000.00
Community Programs	ASH, NAME, 9 :Lives, ASAP	\$ 100,000.00
<b>Total</b>		<b>\$ 704,788.07</b>

**Fort McMurray SPCA  
2020 Draft Budget**

	Budget 2020
<b>REVENUE</b>	
<b>Revenue</b>	
Fee for Service	150,000.00
Sales	20,000.00
Sponsorship	150,000.00
Fundraising	130,000.00
Donations	350,000.00
Program Income	50,000.00
Grants	650,000.00
AGLC	60,000.00
Gift in Kind	15,000.00
Capital contributions amortized	11,322.24
Interest Income	2,500.00
Miscellaneous Income	
<b>Total Revenue</b>	<b>1,588,822.24</b>
<b>TOTAL REVENUE</b>	
<b>EXPENSE</b>	
<b>Expenses</b>	
Advertising Fees	30,000.00
Amortization	28,000.00
Payroll Expenses	1,150,000.00
Shelter Expenses	45,000.00
Pet Boutique	7,700.00
Facilities & Equipment	4,600.00
Gift In Kind	
Board Expense	10,000.00
Shipping/Postage Expense	1,600.00
Fundraising Expense	136,000.00
Insurance	11,000.00
AGLC Expense	20,000.00
IT Expenses	17,000.00
Bank Charges	11,700.00
Lease Payment	1.00
Misc	
Office Expense	13,500.00
Programs	
Professional Fees	19,600.00
Staff Expenses	28,000.00
Vehicle Expense	9,500.00
Veterinary Clinic	45,000.00
<b>Total Expense</b>	<b>1,588,201.00</b>
<b>Total Expense</b>	
<b>NET INCOME</b>	<b>621.24</b>

**Fort McMurray Society for the Prevention of Cruelty to Animals**  
**Financial Statements**  
For the year ended December 31, 2018

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## Independent Auditor's Report

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**To the Members of  
Fort McMurray Society for the Prevention of Cruelty to Animals**

***Qualified Opinion***

We have audited the financial statements of Fort McMurray Society for the Prevention of Cruelty to Animals (Society), which comprise the statement of financial position as at December 31, 2018, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Fort McMurray Society for the Prevention of Cruelty to Animals as at December 31, 2018 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***

In common with many charitable organizations, the Society derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenue over expenditures, and cash flows from operations for the years ended December 31, 2018 and December 31, 2017, current assets as at December 31, 2018 and December 31, 2017 and net assets as at January 1 and December 31 for both the 2018 and 2017 years. The audit opinion on the financial statements for the year ended December 31, 2017 was modified accordingly, because of the possible effects of this scope limitation.

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 Society 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.

***Responsibilities of Management 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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



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## Independent Auditor's Report (continued)

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### *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 Society'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 Society'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 Society 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.



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## Independent Auditor's Report (continued)

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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.

*BDO Canada LLP*

Chartered Professional Accountants

Calgary, Alberta  
May 24, 2019

# Fort McMurray Society for the Prevention of Cruelty to Animals

## Statement of Financial Position

December 31	2018	2017
<b>Assets</b>		
Current		
Cash and cash equivalents (Note 2)	\$ 687,870	\$ 817,129
Contributions and accounts receivable	244,647	181,780
Inventory	9,927	5,912
Prepaid expenses	1,909	2,216
GST receivable	15,345	8,523
	<u>959,698</u>	<u>1,015,560</u>
Capital assets (Note 3)	<u>347,999</u>	<u>219,022</u>
	<u>\$ 1,307,697</u>	<u>\$ 1,234,582</u>

### Liabilities and Net Assets

Current		
Accounts payable and accrued liabilities	\$ 91,814	\$ 12,637
Deferred contributions (Note 4)	125,141	98,550
	<u>216,955</u>	<u>111,187</u>
Deferred contributions related to capital assets (Note 5)	<u>260,554</u>	<u>222,584</u>
	<u>477,509</u>	<u>333,771</u>
Net assets		
Investment in capital assets	87,804	127,919
Internally restricted net assets (Note 2)	219,036	218,032
Unrestricted net assets	523,348	554,860
	<u>830,188</u>	<u>900,811</u>
	<u>\$ 1,307,697</u>	<u>\$ 1,234,582</u>

Approved on behalf of the board:

 , Member

 , Member

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

## Fort McMurray Society for the Prevention of Cruelty to Animals Statement of Changes in Net Assets

For the year ended December 31

	Investment in capital assets	Internally restricted net assets	Unrestricted net assets	Total 2018	Total 2017
Balance, beginning of year	\$ 127,919	\$ 218,032	\$ 554,860	\$ 900,811	\$ 1,000,189
Deficiency of revenue over expenditures for the year	-	-	(70,623)	(70,623)	(99,378)
Amortization of internally funded capital assets	(40,115)	-	40,115	-	-
Transfer	-	1,004	(1,004)	-	-
Balance, end of year	\$ 87,804	\$ 219,036	\$ 523,348	\$ 830,188	\$ 900,811

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

# Fort McMurray Society for the Prevention of Cruelty to Animals

## Statement of Operations

For the year ended December 31	2018	2017
<b>Revenue</b>		
Canadian Red Cross	\$ 404,686	\$ 198,692
Shelter income	265,526	231,812
Donations	240,103	393,364
Fundraising activities (Note 6)	205,065	194,653
Grants	159,690	160,316
United Way designated	66,056	88,546
Amortization of deferred contributions	11,322	11,322
Interest	4,495	4,394
Membership dues	2,863	3,060
Gaming	2,046	2,212
	<u>1,361,852</u>	<u>1,288,371</u>
<b>Expenditures</b>		
Wages and benefits	1,013,835	894,814
Fundraising activities (Note 6)	131,122	149,785
Office and supplies	63,942	78,740
Amortization	40,115	43,317
Animal food and supplies	38,063	46,413
Veterinary medication & medical supplies	35,768	37,186
Advertising and promotion (Note 6)	35,768	57,697
Veterinary - external	19,747	20,215
Accounting and legal	19,404	31,099
Interest and bank charges	13,970	12,579
Insurance	9,182	8,904
Telephone	6,560	2,740
Automotive	4,999	4,260
	<u>1,432,475</u>	<u>1,387,749</u>
<b>Deficiency of revenue over expenditures for the year</b>	<u>\$ (70,623)</u>	<u>\$ (99,378)</u>

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

## Fort McMurray Society for the Prevention of Cruelty to Animals Statement of Cash Flows

For the year ended December 31	2018	2017
<b>Cash flows from operating activities</b>		
Deficiency of revenue over expenditures for the year	\$ (70,623)	\$ (99,378)
Adjustments for non-cash items		
Amortization	40,115	43,317
Amortization of deferred contributions (Note 5)	(11,322)	(11,322)
	(41,830)	(67,383)
Change in non-cash working capital items		
Decrease (increase) in contributions and accounts receivable	(62,867)	(58,198)
Decrease (increase) in inventory	(4,015)	1,069
Decrease (increase) in prepaid expenses	307	(2,216)
Decrease (increase) in gst receivable	(6,822)	51,871
Increase (decrease) in accounts payable and accrued liabilities	79,177	(37,392)
Increase in deferred contributions	26,591	22,238
	(9,459)	(90,011)
<b>Cash flows from investing activities</b>		
Purchase of capital assets	(169,092)	-
Deferred contributions related to capital assets (Note 5)	49,292	52,807
	(119,800)	52,807
Decrease in cash and cash equivalents during the year	(129,259)	(37,204)
Cash and cash equivalents, beginning of year	817,129	854,333
<b>Cash and cash equivalents, end of year</b>	<b>\$ 687,870</b>	<b>\$ 817,129</b>

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

# Fort McMurray Society for the Prevention of Cruelty to Animals

## Notes to the Financial Statements

December 31, 2018

### Nature of operations

The Fort McMurray Society for the Prevention of Cruelty to Animals (the "Society") operates an animal shelter in the Fort McMurray, Alberta region and was incorporated under the authority of the Societies Act of Alberta. The Society is exempt from income tax under section 149(1)(l) of the Income Tax Act.

### 1. Summary of significant accounting policies

The Society applies the Canadian accounting standards for not-for-profit organizations.

**Cash and cash equivalents** Cash and cash equivalents are defined as cash and highly liquid investments, consisting primarily of term deposits, with terms to maturity of one year or less at the date of purchase.

**Capital assets** Capital assets are recorded at cost. The Society provides for amortization using the following methods at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates and methods are as follows:

Asset	Method	Rate
Vehicles	Straight-line	4 years
Furniture and equipment	Straight-line	5 years
Computer equipment	Declining balance	55%
Computer software	Declining balance	100%
Fences and sheds	Straight-line	5 years
Kennels	Straight-line	2 years

Amortization of leasehold improvements is recorded over the remaining term of the lease plus the first renewal option.

In the year of acquisition for declining balance, amortization is taken at one half of the annual rate.

**Inventory** Inventory is valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out method.

**Contributed materials and services** Directors, committee members and owners volunteer their time to assist in the corporation's activities. While these services benefit the corporation considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

**Volunteer services** Volunteers contribute a significant number of hours each year to assist the Society in carrying out its services and activities. Due to the difficulty of determining their fair value, volunteer services are not recognized in the financial statements.



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# Fort McMurray Society for the Prevention of Cruelty to Animals

## Notes to the Financial Statements

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December 31, 2018

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1. Summary of significant accounting policies (continued)

Revenue recognition

The Society 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 such as Shelter income, United Way designated, fundraising, interest, and membership dues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Operating grants and designated and allocated donations received for a future period are deferred until that future period and are recorded as deferred contributions.

Externally restricted contributions for the purchase of capital assets that will be amortized are recorded as deferred capital contributions and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Externally restricted contributions for the purchase of capital assets that will not be amortized are recognized as direct increases in net assets to the Investment in capital assets balance.

Financial instruments

The Society initially measures its financial assets and liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

The Society subsequently measures its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in net income.

Measurement uncertainty

The preparation of financial statements in conformity with Society requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

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## Fort McMurray Society for the Prevention of Cruelty to Animals

### Notes to the Financial Statements

December 31, 2018

#### 2. Cash and cash equivalents

	2018	2017
Externally restricted (Note 4)	\$ 125,141	\$ 98,550
Internally restricted	219,036	218,032
Unrestricted	343,693	500,547
	<u>\$ 687,870</u>	<u>\$ 817,129</u>

The use of revenue from casinos and raffle ticket sales is restricted to expenses approved by the Alberta Gaming and Liquor Commission. The Society defers unspent revenues from Casinos and Raffles until the expenses, as approved by the Alberta Gaming and Liquor Commission, are incurred.

Internally restricted cash comprises of amounts which have been internally restricted by the Society's Board of Directors and require Board approval before any amounts are expensed.

#### 3. Capital assets

	2018		2017	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Vehicles	\$ 109,912	\$ 109,912	\$ 109,912	\$ 109,912
Furniture and equipment	163,704	124,118	163,704	102,927
Leasehold improvements	565,848	271,439	412,801	254,556
Computer equipment	32,465	30,652	29,965	29,965
Computer software	7,036	7,036	7,036	7,036
Fences and sheds	29,030	16,839	15,485	15,485
Kennels	11,024	11,024	11,024	11,024
	<u>919,019</u>	<u>571,020</u>	<u>749,927</u>	<u>530,905</u>
Net book value		<u>\$ 347,999</u>		<u>\$ 219,022</u>

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## Fort McMurray Society for the Prevention of Cruelty to Animals

### Notes to the Financial Statements

**December 31, 2018**

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**4. Deferred contributions**

Deferred contributions consist of unspent contributions externally restricted for future eligible expenditures. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in deferred contribution balance are as follows:

	2018	2017
Balance, beginning of year	\$ 98,550	\$ 76,312
Casino funds received during the year	34,492	41,811
Raffle ticket funds received during the year	7,920	10,420
Northern Animal Management and Education funds received during the year	-	45,500
Less: Amount recognized as revenue during the year	(15,821)	(75,493)
	<u>\$ 125,141</u>	<u>\$ 98,550</u>

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**5. Deferred contributions related to capital assets**

Unamortized deferred capital contributions represent the external funding for leasehold improvements and equipment which will be recognized as revenue in future periods.

	2018	2017
Balance, beginning of year	\$ 222,584	\$ 181,099
Add: amounts received during the year	49,292	52,807
Less: amounts amortized to revenue	(11,322)	(11,322)
	<u>\$ 260,554</u>	<u>\$ 222,584</u>

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**6. Fundraising revenue and expenses**

In accordance with regulation, Section 7(2)(e) of the "Charities Fundraising Act and Regulation", gross fundraising contributions received were \$205,065 (2017 - \$194,653).

Expenses incurred in the year for the purposes of soliciting contributions were \$166,890 (2017 - \$207,482).

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**7. Non-monetary transactions**

During the year the Society received donated supplies and services. Donated revenues from these non-monetary transactions totaled \$3,161 (2017 - \$1,926) and are measured at fair value of the services and supplies received.

The Society occupies building space for a nominal amount of \$1 per year. No donation or expense has been recorded as management has no basis to determine the fair value of the rent.

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## Fort McMurray Society for the Prevention of Cruelty to Animals

### Notes to the Financial Statements

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December 31, 2018

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**8. Related party transactions**

Included in fundraising expenses is \$Nil (2017 - \$6,637) of amounts paid to members of the Board and parties related to members of management. These expenses were recorded at the exchange amount which was estimated to be fair value at the date of the transaction.

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**9. Financial instruments**

The Society is exposed to the following risks in respect of its financial instruments:

- (a) Credit risk  
Credit risk arises from cash held with banks and financial institutions, as well as credit exposure from donors.

The Society is exposed to concentration of credit risk, as a majority of their cash is held in one institution.

- (b) Liquidity risk  
Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Society will not have sufficient funds to settle a transaction on the due date; will be forced to settle financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset at all. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.
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**10. Comparative figures**

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

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