

Nick Parkinson – Chief Executive Officer Jody Kyle – Chief Operating Officer

November 27, 2019

Organizational Mandate

- Our Mission: The YMCA of Northern Alberta creates life-enhancing opportunities for the growth and development of all people in spirit, mind and body
- Our Vision: Strong kids, healthy families and thriving communities
- YMCA Wood Buffalo Region: 10 Child Care Centres, 6 Community Outreach Programs, 2 Health, Fitness and Aquatics Centres
- Serving Wood Buffalo for 43 years, 1976
- Serve people of all ages and abilities

Organization Mandate

- Goals for 2020:
 - 1. Promoting Health and Well-being
 - 2. Helping Children, Youth and Families Thrive
 - 3. Fostering Belonging and Social Connections
 - 4. Providing Opportunities for All
- Grant Funding will support the program and service delivery at both the Westwood Family YMCA and the Eagle Ridge Community Centre.

Community Impact

Westwood Family YMCA and Eagle Ridge Community Centre

- Serve over 8,327 individuals annually, with over 167,158 annual visits
- 2,997 (36%) are children and youth
- 832 (10%) receive financial assistance/subsidy
- 1,000 participants in swim lessons annually and 2,600 recreational swimming accesses each month
- 960 children and youth participated in summer day camp in 2019
- Eagle Ridge provides social outreach programs including Bridging the Gap and Wellness, in addition to Family Programs, Birthday Parties, Group Fitness, Room Rentals and Early Years and Out of School Licensed Child Care
- YMCA employs 12 Full Time and 74 Part Time staff in the Wood Buffalo region and annually engages 30 volunteers

2020 Grant Request

2020 Grant Request	Westwood	Eagle Ridge	Total	
Revenue	\$1,947,100	\$171,500	\$2,118,600	
Expense	\$2,352,000	\$677,992	\$3,029,992	
Subsidy Requested	\$404,900	\$506,492	\$911,392	
Subsidy represents 30% of total expenses (17% WW & 75% ER)				

Previous Year's Financial Information	
Last Fiscal Year End Date	December 31, 2018
Total expenses from previous year	\$65,733,828
Unrestricted Net Assets	\$(2,450,697)

Expense Summary - Westwood

Cost Category	Total Expense	Funded by RMWB
Salary/Wages	\$1,520,000	\$0
Program Costs	\$102,500	\$0
Overhead (utilities, insurance, etc.)	\$729,500	\$404,900
TOTAL	\$2,352,000	\$404,900

Expense Summary – Eagle Ridge

Cost Category	Total Expense	Funded by RMWB
Salary/Wages	\$345,000	\$284,950
Program Costs	\$131,450	\$20,000
Overhead (utilities, insurance, etc.)	\$201,542	\$201,542
TOTAL	\$677,992	\$506,492

Community Investment History

2020 Request	2019	2018
\$911,392	\$730,000	\$606,300
Westwood \$404,900 Eagle Ridge \$506,492		Westwood \$169,300 Eagle Ridge \$437,000

Increase in 2020 of \$181,392 is due to increased maintenance and repair costs and expected 2020 decrease in revenue due to Westwood Aquatic Centre closure for approximately 3-4 months.

Young Men's Christian Association of Edmonton (YMCA of Northern Alberta)

2020 Sustaining Grant Analysis

CIP Grant Summary:

				2020	Variance
				Recommended	Recommended
2017	2018	2019	2020 Request	by CIP	vs. Requested
606,300	606,300	729,500	911,392	506,492	(404,900)

Fiscal Year End *	Total Expenses	Unrestricted Net Assets
December 31, 2018	65,733,828	(2,450,697)

Notes:

YMCA of Northern Alberta has an Operating Agreement with the Regional Municipality of Wood Buffalo for the operations of the Eagle Ridge Community Centre.

No funding is recommended for Westwood Operating (pool preventative maintenance or to offset reduced revenue due to renovation shut-down.)

*Financial Statement information represents all operations of the YMCA of Northern Alberta.

	Ea	gle Ridge	Westwoo	od	2020
Budget Line Description		perating	Operatin	g	Recommended
Revenues					
RMWB Sustaining Grant		506,492	404	4,900	506,492
Membership Subsidy Revenue		-	126	6,000	-
Opportunity Fund - Membership		-	(86	6,900)	-
Opportunity Fund		(10,000)	(10	0,000)	-
Membership Revenue		-	1,585	5,000	-
Purchase of Service - Gov't		4,000	10	0,000	-
Program Fees		95,500	257	7,000	-
Rental & Other		52,000	3′	1,000	-
Contributions		6,000	35	5,000	-
Branch Allocations		24,000		-	-
Total Revenues	\$	677,992	\$ 2,352	2,000	\$ 506,492
Expenses					
Salaries/Wages/Benefits		332,000	1,497	7,500	250,000
Occupancy		128,900	314	4,000	100,000
Supplies/Training/Travel		53,850	74	4,000	25,000
Printing and Promotion/Telephone/Postage		29,500	65	5,500	10,000
Finance		-	20	0,000	-
Repairs & Maintenance		61,100	109	9,000	40,000
12% Administration Allocation		72,642	252	2,000	81,492
Bad Debt Expense		-	15	5,000	-
Interest on Long-Term Debt		-	•	1,500	-
Branch Allocation		-	(3,500	-
Total Expenses	\$ \$	677,992	\$ 2,352	2,000	\$ 506,492
Total Surplus (Deficit)	\$	-	\$	-	\$ -



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: YMCA of Northern Alber	ta		
	Board Member(s) and/or		
<u>Declaration:</u> In making this application, we, the	undersigned, confirm: Executive Director Initials:		
 that we have read the Sustaining Grant Guide 	lines;		
• that we understand that this application form a	nd all attachments shall		
be part of the public Council agenda and acce	essible through all		
methods that the Council agenda is available;	M		
that we understand that this application form a			
attachments must be completed in full and rec			
4:30 p.m. MT on Monday, September 23, 2019			
 that we understand the term of the Sustaining January 1 to December 31, 2020 and that all e 			
happen during this term; and	WP SO		
 that we are authorized by the applicant organized 	zation 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 ma			
above-named organization and with the Board knowledge and consent.	of Directors full		
Knowledge and consent.			
	Mul. dahana		
Signature of Board Member	Signature of Board Member or Executive Director		
(must have signing authority)	(must have signing authority)		
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JOHN COPLETT	NICK TARKINSON		
Print Name	Print Name		
2019 09 18	2019 09 18		
Date: (YYYY-MM-DD)	Date: (YYYY-MM-DD)		



Sustaining Grant Part A - Organization Summary

Organization Details	
Organization Name:	YMCA of Northern Alberta
Street Address:	10211 105 Street
City/Hamlet:	Edmonton
Province:	Alberta
Postal Code:	T5J 1E3
Phone Number:	780-429-9622
Email Address:	jody.kyle@northernalberta.ymca.ca
Act Registered Under:	Canada Not-For-Profit Corporation
Registration Number:	119307122RR0001

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

2.	Main Contact	
	Title:	Chief Operating Officer
	Name:	Jody Kyle
	Daytime Phone:	s.17 (1)
	Email Address:	jody.kyle@northernalberta.ymca.ca
3.	Executive Director	
	Name:	Nick Parkinson
	Daytime Phone:	s.17 (1)
	Email Address:	Nick.Parkinson@northernalberta.ymca.ca
4.	Board Chair / President	
	Name:	John Corlett
	Daytime Phone:	s.17 (1)
	Email Address:	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



5 times per year

Part B - Board Questionnaire

6.	Minimum number of board members according to bylaws:	9

7. Number of board members:

Currently:	16	2018:	16	2017:	18	

Describe measures being undertaken to fill vacant spots if minimum board members are not met:

Annually the Nominating and Recruitment Committee completes a competency and skills assessment to determine the number of graduating board members. A posting is developed and marketed throughout the Edmonton, Grande Prairie, Wood Buffalo and Red Deer Regions. Applications are received shortlist with interviews and selection being completed in early December. Between December - April new board nominees complete an extensive board orientation process process prior to officially being elected to the Board at the AGM in April.

8. Please list your current Board of Directors:

How often does the Board of Directors meet?

Name	Board Position	Years on Board
Estelle Asselin	Past Chair	9.0
Andrea Bailer	G&N Committee Vice Chair	2.4
Dale Bendfeld	G&N Committee Member	0.4
Raphael Bohlmann	Board Vice Chair	2.8
Adam Budzinski	A&F Committee Member	3.4
Curt Clement	A&F Committee Member	3.4
John Corlett	Board Chair	5.4
Robert de Guzman	A&F Committee Member	1.4
Robyn Eeson	Board Vice Chair	5.4
Tim Haak	G&N Committee Member	6.4
Jeremy Herbert	A&F Committee Vice Chair	2.4
Harold Kunas	A&F Committee Member	6.4
Andy McPherson	A&F Committee Member	0.4
Shyamala Nagendran	G&N Committee Member	5.4
Lester Shore	A&F Committee Member	8.4
Sherri Wilson	G&N Committee Member	1.4



Part B - Board Questionnaire

		table:				
Board men	ber name	Paid role on the board / organization	Amount received			
What are the res		ny) on becoming a member of your or	ganization or participatin			
Directors must be purpose and obje	e 18 years of ctives. No er	age or older and be aware, supportive and be aware, supportive and ployee of the association may serve as dividuals and families have a variety of	s a board director.			
	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?					
organization four The YMCA Manag financial position this area through YMCA of Northerr a variety of fundrevents, sponsors! Associations goal YMCA staff and vegiving. Dollars rai	times per year ement Team on a monthly its auditors - Alberta has a aising activition ip and grants for 2020 is \$ colunteers who sed through of	Audit and Finance Committee review that. Additional meetings may be arrange is responsible for monitoring and manage basis. The Association has the ability to Grant Thorton LLP. The professional Fund Development Team es including, the annual campaign, majes from all levels of government, corporal,500,000. The annual goal is achieved to target YMCA members and members of the YMCA due to finally the serves as a endowment fundraising on serves as a endowment fundraising the serves are serves as a endowment fundraising the serves are serves as a endowment fundraising the serves as a endowment fundraising the serves are serves as a endowner as a serves are serves as a endowner as a serves are serves as a endowner as a serves as a endowner as a serves are serves as a serves as a serves are serves as a serv	d to discuss urgent matter ging the operating and o seek additional support in that leads our Association or gifts, planned giving, ations and foundations. The through a collective effort of the community for annu- eds the YMCA Opportunity incial limitations.			

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)
\checkmark	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?

June 2017

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

The YMCA of Northern Alberta's Strategic Plan focuses on responding to urgent challenges facing our communities that require immediate action through our identified "Calls to Actions" which include:

Promoting health and wellbeing

Children under 12 are active and healthy

Adults experience optimal health as they age

Individuals and families are supported in meeting basic needs such as safe, affordable housing, income and nutritious food

• Helping children, youth and families thrive

Children enter kindergarten ready for school

Individuals and families report and improved quality of life

Youth are healthy and engaged in their community

Fostering belonging and connection

People are involved in and feel a sense of belonging to their community and each other Ongoing collaboration between community organization and stakeholders to find effective solutions

Providing opportunities for all

Individuals and families who demonstrate an inability to pay the full cost of membership or program are eliqible for YMCA financial assistance

Our Y reflects the diversity of the communities we serve



Part D - Organization Questionnaire

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

The YMCA of Northern Alberta is a registered charity operating in Edmonton since 1907, Wood Buffalo since 1975, Grande Prairie since 2007, and in Red Deer since 2019. Our program offerings are diverse and respond to the unique needs of each community.

The YMCA of Northern Alberta, Wood Buffalo Region offers a wide range of programs and services in Child Care, Community Outreach, and Health, Fitness and Aquatics for families and individuals of all ages. YMCA of Northern Alberta is seeking support for general operations of the Westwood Family YMCA and the Eagle Ridge Centre.

Westwood Family YMCA, Health, Fitness and Aquatics

The Westwood Family YMCA is a Health, Fitness and Aquatics facility that has been providing quality programs and services that foster the growth of spirit, mind and body in individuals and families, since 1986.

For the past 33 years, thousands of children, youth and families in the Thickwood, Timberlea and surrounding neighborhoods have participated in and enjoyed the benefits of being a YMCA member or program participant. Individuals of all ages have the opportunity to connect and feel a sense of belonging, make healthy choices and reach their potential by becoming engaged in a wide variety of programs and services including: preschool, child and youth programs, aquatics, youth leadership development, adult fitness and lifestyle programming and many more.

Eagle Ridge Community Centre (ERCC)

The YMCA of Northern Alberta was engaged by the RMWB to operate the ERCC. The ERCC consists of 2 multi-use spaces, a studio, 2 meeting rooms and a dedicated youth centre. The program offerings have focused on providing activities that include family participation, preschool and child activities, fitness classes, child minding, birthday parties and summer day camps programs. In addition to providing quality programs for participants, the YMCA also facilitates the community's access to the centre for room rentals. Note: RMWB funding is not used to operate the licensed Childcare and is only used to support the ERCC.



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

This request specifically aligns to a number of the RMWB Strategy & Initiatives: Specifically: 1a. Fiscal Responsibility, #1d. Asset Management, #1f. Foster equality, diversity & inclusion in the region, #1i Partnership with Social Profits, #1m, Encourage youth engagement and active citizenship: an investment will extend the life of the YMCA infrastructure, to ensure YMCA programs and services, will provide quality of life for current and future residents. Since 1975 the YMCA has been delivering programs and services to the community in health and wellness, child care, housing and community outreach programs. In addition, the YMCA is well aligned and has similar values to that of the RMWB.

Both the Westwood Family YMCA and the Eagle Ridge Community Centre provide strategic programs and services that benefit the community. Our YMCA provides families with opportunities for health and wellness while fostering connection and helping to develop a sense of belonging both to the YMCA organization and the greater community. The YMCA's child and youth programs provide opportunities for participants to make friends, master new skills and develop important physical literacy, and to develop leadership and teamwork abilities that will influence their growth and success. Individuals of all ages have the opportunity to connect and feel a sense of belonging, make healthy choices, and reach their full potential by becoming engaged in a wide variety of programs and services including child and youth programs, aquatics, leadership development, adult fitness and lifestyle programming, and more. Programs and services offered at both locations are determined based on community interests and needs.

The Westwood Family YMCA is inclusive and open to all in the community, No one is turned away due to inability to pay. Approximately 10% of the membership and 15% of the day camp participants receive some level of financial assistance. The Westwood YMCA employees over 95 individuals and engages over 35 volunteers to support the program and service delivery. The Westwood YMCA has an average membership base of between 3,300 and 3,600 members. Approximately 34% of those memberships are families with children and there are approximately 600 to 800 members under the age of 18. This relates to 460 facility users per day with a total of 6,556 unique members and 167,158 annual visits. We know that 78% of families join the YMCA in order to provide an opportunity for their children to participate in swimming lessons.

The Eagle Ridge Community Centre (ERCC) offers drop-in and registered programs for all ages including 5 fitness classes offered Monday- Friday, child/youth programming, birthday parties and the YMCA's Bridging the Gap and Wellness programs provide outreach support. ERCC provided after school programming for 25 children a day during the school year. Summer Day Camp was offered for 8 weeks this year with an average registration of 60 campers a week.

YMCA Community Events such as Family Day, Healthy Kids Day and the Fall Family Fair help connect neighbours and support the development of resilient communities.



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:

YMCA of Northern Alberta has an annual marketing and communication plan that is focused on attracting new members and increasing member retention. In addition to these efforts, the YMCA Y Giving Annual Campaign raises dollars for the YMCA Opportunity Fund which ensures no one is turned away from the YMCA due to financial limitations.

The YMCA of Northern Alberta also seeks funding opportunities through all levels of government, corporate and foundation funding. This includes annual applications to the Alberta Lottery Foundation's Community Facility Enhancement Program and the Government of Canada's Federal Infrastructure program to help us meet our annual capital refurbishment needs.

There is a case and an urgent need to extend the life of the Westwood Family YMCA in the community. Repairs to the pool, locker rooms lighting, roof and HVAC systems are in critical need of renovation/repair and are required to extend the life of the facility. It is imperative that these upgrades are made so the YMCA can continue to provide valuable programs and services to the community. We submitted an Expression of Interest to Investing in Canada Infrastructure Program 10 months ago for \$340,000 and we are still waiting for confirmation. We have received \$380,000 from the Provincial Community Facility Enhancement Program which has to be used by the fall of 2020 and the YMCA is committing \$160,000. It should be noted that the YMCA is submitting a Community Capital Grant Application to the RMWB as part of the 2020 Budget process.

17. Current Volunteer Information:

	Per Organizational Needs:	Currently Filled:
Program & Services Volunteers	20	20
Fundraising Volunteers	0	0
Committee Volunteers	0	0
Administrative Volunteers	0	0
Total Organization Volunteers (Count each only once)	20	20



Part E - Financial Information, Budget Request & Cash Flow

18. Current Staff Information:

	Per Organization Chart:	Currently Filled:
Full Time Positions	12	12
Part Time Positions	74	74

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

As per the July 2019 report we slightly reduced hours at Westwood based on a review of facility and pool accesses.

We also implemented a new membership and program registration system which allows members and the community to register online. As we adapt to the new technology we will be able to leverage it to reduce administration and find ways to be more efficient and effective within our business processes.

As mentioned repairs to the Westwood pool, locker rooms lighting, roof and HVAC systems are in critical need of renovation/repair and are required to extend the life of the facility. It is imperative that these upgrades are made so the YMCA can continue to provide valuable programs and services to the community. In order to complete these repairs the pool will have to be closed for 3 months over the summer. When this occurs we would see some cost savings from reduced staff and supplies but we also will see a decrease in membership revenue as a result of the pool not being available for use.

20. 2020 Grant Request:

Total 2020 Budgeted Revenue (excluding RMWB Sustaining Grant)	\$ 2,118,600.00
Total 2020 Budgeted Expenses	\$ 3,029,992.00
Surplus* / (Deficit)	\$ (911,392.00)
2020 Sustaining Grant Request Amount:	\$ 911,392.00

^{*} If in a surplus position, organization is not eligible for a Sustaining Grant.

Please Indicate Preferred Cash Flow, if approved**:

^{**} 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.

Before the downturn in the economy and the wildfires in 2016, we were aware and understood the Regional Municipality of Wood Buffalo (RMWB) was planning to build a new state of the art North Side Recreation Centre in Abrams Landing. Our plan and hope was to partner with the RMWB and have the YMCA selected as the operator of the new recreation facility. If this vision would have come to be, whether the Y was in the new recreation centre or not, there is no question the Westwood YMCA would not have been viable and would have closed.

With the recreation development plans being cancelled indefinitely, there is a case and an urgent need to extend the life of the Westwood YMCA until the new vision and timeline for a new recreation centre is determined in the community. Repairs to the pool, locker rooms, exercise facility, roof and HVAC systems are in critical need of renovation/repair and are required to extend the life of the facility. With this uncertainty of when a new North Side Recreation Centre may open, it is imperative that these upgrades be made so the YMCA can continue to provide valuable programs and services to the community.

Our CEO, Nick Parkinson has been in discussion with RMWB Senior Staff in regards to Westwood Aquatic Centre major capital investment needs. He met with Marc Fortais on July 8, 2019 and Jamie Doyle on September 18,2019 to discuss our capital needs and the Community Capital Grant Application. We will be submitting a Community Capital Grant Application which will address immediate needs and extends the lifespan of the centre for another 5-7 years.

In 2019 the RMWB CIP Grant provided \$225,000 to support the Westwood YMCA operations. Approximately 60% of the grant supports pool maintenance, repairs and facility operating costs.

Part F - Required Attachments for Application

22. The following attachment <u>MUST</u> 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

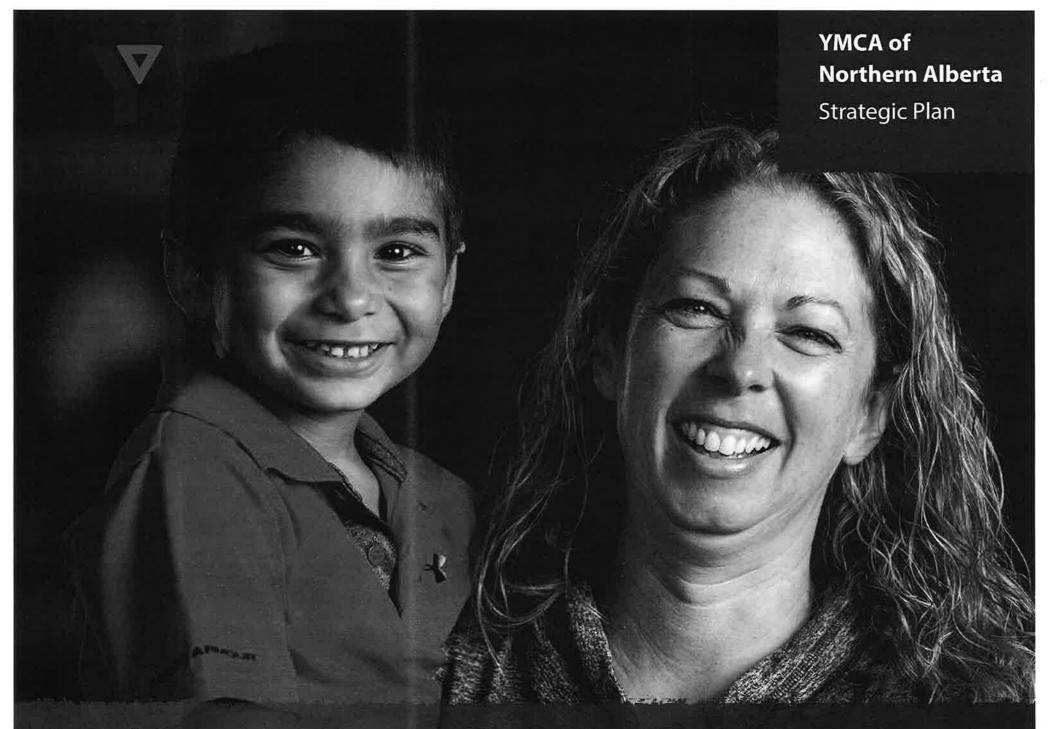
In Person or By Mail:

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

OR

By Email: CIP@rmwb.ca

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



Transforming Our Communities 2017-2021

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Transforming Our Communities

Strategic Plan for YMCA of Northern Alberta 2017-2021

Introduction

Guided by our vision and grounded in our core values, the YMCA's commitment to serve, learn, lead and renew has ensured our association's relevance, sustainability and impact on a changing community for more than 109 years. Over the past year we worked as a committed team of YMCA leaders on an extensive process to develop a new strategic plan to guide our work and our impact on communities. We looked at what was happening in our community, listened to community leaders, consulted key partners and discussed how all these insights should be reflected in our work. The result? This *Transforming Our Communities 2017 – 2021* strategic plan. This plan introduces a more refined focus, better defined areas of commitment with ten corresponding outcomes, and identifies key priorities within our four interrelated strategic directions: **Excellence in Program and Service Delivery, Extending Our Reach, Increasing Our Capacity and Strengthening Our Brand and Impact**.

The Transforming Our Communities strategic plan will guide our work over the next five years and is unique in a number of ways:

- Builds upon our association's strong foundation and ability to remain relevant to a changing community for more than 109 years;
- Looks to the future with optimism and a bold, aspirational vision for our community and our YMCA;
- Aligns to community priorities that inform our areas of commitment, focus and impact;
- Frames strategies around four key pillars: Excellence in Program and Service Delivery, Extending Our Reach, Increasing Our Capacity and Strengthening Our Brand and Impact; and
- Requires long-term financial sustainability, engagement, investment, fund development, operational excellence and partnerships well beyond what we have done before.

We believe that more people will be helped in deeper, more meaningful ways as a result of our strategic efforts. As we get better, so do the people we serve. Yet there is much more to do, and the next five years will see our team—and every man, woman, teen and child we serve—get that much closer to reaching their potential.

Our Mission

The YMCA of Northern Alberta creates life-enhancing opportunities for the growth and development of all people in spirit, mind and body.

Our Vision

Strong kids, healthy families, thriving communities.

Our Values

Respect

Honesty

Caring

Responsibility

Diversity and Social Inclusion

Our Values in Action

Our guide to decision making & behaviour

Do the right thing

We are caring, respectful, honest & responsible in all we do

Put people first

We believe in each other – our strengths, perspectives & passions

Keep our promises

We do what we say we will do

Lead by example

We are courageous, speaking with conviction and always willing to listen and collaborate

Inclusive and open to all

We welcome every person, regardless of background or circumstance

The Communities We Envision

- Everyone experiences better health and wellbeing in spirit, mind and body
- Individuals and families thrive and experience a sense of belonging
- All children and youth are active, engaged and healthy
- · Everyone has the opportunity to reach their potential
- People respect diversity and experience social inclusion
- People work together to strengthen the foundations of community

The YMCA Our Communities Need

- Leads, partners and advocates in order to strengthen communities—local, regional, national and global
- · Values the diversity of all people
- Fosters equality of opportunity for all individuals and families in our communities
- Provides safe, caring places—to connect, be active, and learn at every age
- Promotes holistic health and wellbeing in spirit, mind and body
- Cultivates leadership
- Encourages philanthropy in all we do
- Delivers high value and impact

Vision and Strategy at a Glance

STRATEGIC CALLS TO ACTION: Our communities face urgent challenges requiring immediate action. We're focused on four areas:					COMMUNITY PERSPECTIVE		
	Promoting health and wellbeing	Helping children, youth and families thrive	Fostering belonging and connection	Providing opportunities for all	Outcomes we want to achieve		
L Dio N	Excellence in program & service delivery	We will change lives by delivering high quality, innovative and holistic programs and services.					
	Extend our reach	We will support community-building across Northern Alberta through the targeted expansion of services.					
	Increase our capacity	We will develop and support our volunteers and staff to build healthy communities. We will also ensure our long-term financial sustainability.					
	Strengthen our brand We will demonstrate and communicate our Y's impact so that more stakeholders recognize, participate in and impact				outcome		
	Strong, sustainable triple bottom line (social, financial, environmental)	A culture that fosters shared accountability and adaptiveness	Systems, structures and policies that are relevant and effective	Alignment with YMCA Canada and regional (RDC) priorities	ENABLER TO SUCCE		



TheYLens

We see our work through the lens of key community outcomes. This is how we show up and how we measure our success.

What's our commitment?

At the YMCA we are committed to helping people reach their potential.

What's our focus?

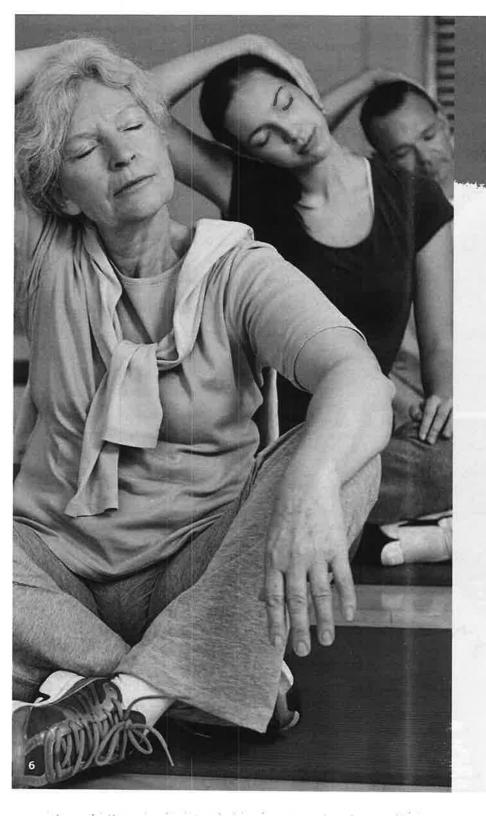
The lens focuses on the four reasons we do this work: helping children, youth and families thrive, promoting health and well being, fostering belonging and connection and providing opportunities for all.

What's our impact?

Among the many important things we do we have selected to focus on 10 outcomes during the five year cycle. We will measure our impact in all 10 outcomes.

Pages 6 through 13 better define these areas of focus, outcomes and intended impact measurements.

Helping Children, touth & Tamilies and Tarive Quintro) and well being 1. Children under 12 are active and healthy 2. Adults experience optimal health as they age 3. Individuals and families are supported in meeting Helping People housing, income and nutritious food Their Poters 7. People are involved in 9. All individuals Providing Opportunities for All and teel a sense of who require assistance belonging to their community and each other 8. Ongoing collaboration between community organizations and Fostering Belonging find effective solutions



Promoting Health & Wellbeing

Critical issues affecting our communities

Today, 27% or more than one in four children in Alberta are overweight or obese. Only 9% of children ages 5-17 meet the recommended physical activity guidelines. Ninety percent of 11 to 15-year olds fail to meet recommended average daily screen time guidelines and students in grade 9 to 12 spend an average of 8 hours per day in screen based sedentary behaviour. (2)

Today 40% of Albertans 18 years and older do not get enough physical activity to maintain optimal health. Albertan cities have a significantly higher percentage of overweight or obese adult populations than the national average. If current trends continue, up to 70% of Canadian adults will be either overweight or obese.⁽³⁾

Mental health issues are on the rise. One in five adult Canadians will struggle with mental health issues at some point in their lives with anxiety disorders and depression the most common.⁽⁴⁾

Affordable housing, food security and healthy nutrition are key determinants of health and well-being. Food security and health nutrition are not a given for over 10% of Alberta households. (5) The cost of healthy eating has increase by more than 60% in the past 10 years; 30% of Albertans fail to meet nutrition guidelines for heathy eating. (6) Of the approximately 79,000 Albertans who access food banks annually, 39% are children and these rates have increased by 136% since 2008. (7)

Approximately 24% of all Albertans and 39% of renters experience housing affordability challenges where they pay more than 30% of total income on housing. In recent assessments, over 5,000 people in Alberta's largest cities including Edmonton, Grande Prairie and Wood Buffalo were found to be homeless.⁽⁸⁾



Our Beliefs and Commitments

We believe holistic healthy living improves quality of life and enables people to reach their potential. That's why we use the Social Determinants of Health as a framework and offer programs and services that enable people to thrive in spirit, mind and body.

We believe developing healthy attitudes and behaviours at a young age helps prevent chronic disease and improves quality of life. That's why we include fun physical activities, social and skill development in all our child and youth programming.

We believe people must be active and make healthy choices at every stage of life. That's why we provide supportive environments and quality programming with a range of opportunities to support all ages and stages with their healthy lifestyle choices.

We believe that every individual has the right to access affordable, stable housing and sufficient nutritious food to meet their needs for a healthy life. That's why we offer programs and support to those most vulnerable along the continuum of their housing and nutrition needs.

We believe the YMCA can play a leading role to integrate community health systems. That's why we advocate and partner with like-minded organizations to impact the overall health of communities we serve.

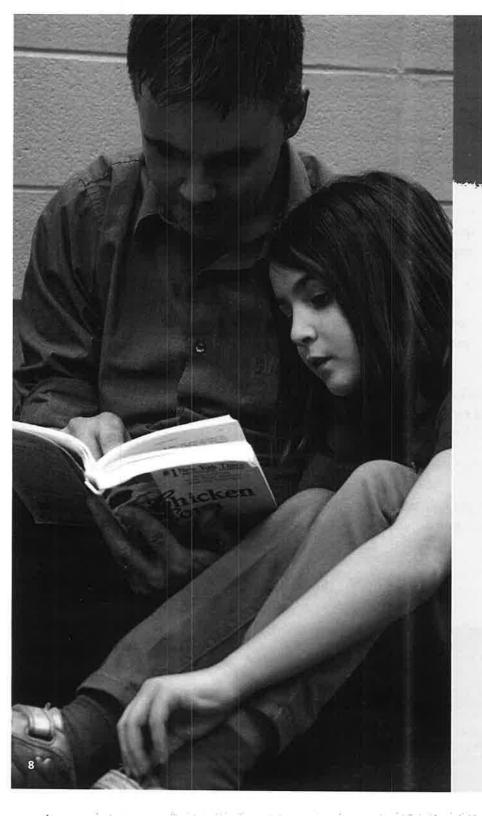
Desired Community Outcomes

and nutritious food

Measures

and support

1	Children under 12 are active and healthy	Extent to which children develop physical literacy skills and report experiences that promote commitment to lifelong physical activity because of Y participation		
2	Adults experience optimal health as they age	Extent to which people report overall health and wellbeing has improved as a result of Y participation		
3	Individuals and families are supported in meeting basic needs such as safe, affordable housing, income	Extent to which people receive necessary supports and report basic needs are met (safer affordable housing, income, nutritious food) as a result of YMCA programming		



Helping Children, Youth & Families Thrive

Critical issues affecting our communities

Almost 30% of kindergarten-aged children are developmentally vulnerable.

In Alberta, nearly 26% of children entering kindergarten are having trouble in one or more areas of development including physical, mental, social and emotional challenges.⁽⁹⁾

The after school hours are critical. Children left alone between 3:00 p.m. to 6:00 p.m. are more likely to be sedentary and may participate in high risk behaviour. In Alberta, 69% of couples with children are dual earner families and 14% of all families are single parent. (10) Children and youth whose parents work full time spend, on average, 20 to 25 hours alone each week. (11)

Teens who don't complete high school have bleak economic, health and social prospects. Alberta Education reports that 24% of students do not complete high school in three years (the five-year rate is 21%). A staggering 62% of self identified First Nations, Metis and Inuit students do not complete high school in three years.

Family instability increases demands on social services. Demand for social services including social support, income support and subsidized child care has both diversified and intensified largely because of family instability which includes unemployment, family violence and household debt.



Our Beliefs and Commitments

We believe that the early years (0-6) are critical for future development and building lifelong wellbeing. That's why we provide play-based programming that nurtures children's social, emotional, cognitive and physical development.

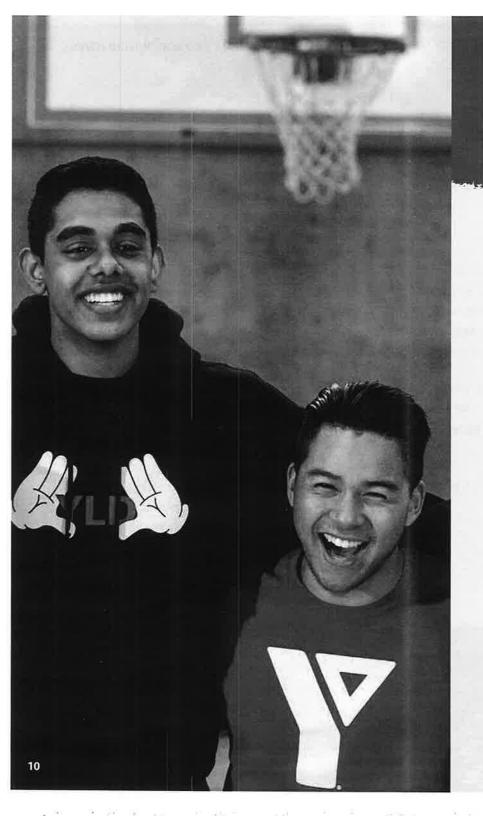
We believe it is critical for our children (7-12) to acquire the skills and confidence to make their own healthy choices. That's why we provide a wide variety of programs and services to children and their families to support them to make healthy choices and lead more active lives.

We believe youth (13-17) and young adults (18-29) face a variety of challenges as they develop autonomy and take steps towards realizing their potential. That's why we're there to help them build their sense of identity, gain leadership skills and confidence, find social connections and ensure their wellbeing.

Desired Community Outcomes

Measures

4	Children enter kindergarten ready for school	Readiness of children entering kindergarten from YMCA Child Care compared to EDI indicators
0	Individuals and families report an improved quality of life	Extent to which individuals and families report an improved quality of life through YMCA participation compared to baseline research
0	Youth are healthy and engaged in their community	Extent to which youth are engaged in the community (leadership, volunteering, international) as a result of Y participation



Fostering belonging and connection

Critical issues affecting our communities

Social isolation greatly compromises quality of life. Approximately 40% of Albertans do not feel a sense of involvement or belonging in their community.⁽¹²⁾

The risk of social isolation is much higher for seniors and new immigrants. New immigrants report a wide range of difficulties related to social connection including learning a new language, adapting to new cultures, lack of social interaction and discrimination or racism. Of seniors 65 years and older, 1 in 4 report they would like to have participated in more social or recreational activities in the past year.⁽¹³⁾

Kids who are bullied have more stress and less academic success.

One in three Canadian youth reports having been bullied recently (either direct bullying like physical aggression or indirect like cyberbullying) and 47% of parents report their child being a victim of some form of bullying.⁽¹⁴⁾

Discrimination and marginalization are common forms of intolerance.

Alberta has the fourth highest level of reported hate crime in Canada and this trend has been on the rise since 2014.⁽¹⁵⁾



Our Beliefs and Commitments

We believe that social connections enhance quality of life and extend life expectancy. That's why we offer inclusive, safe and welcoming environments free of discrimination where everyone can feel connected and engaged to their community, and to each other.

We believe healthy communities are diverse and inclusive.

That's why the YMCA encourages and supports diversity in all of its dimensions.

We believe social isolation is a complex problem that requires us to work with others to find effective solutions. That's why we partner and collaborate with organizations, government and individuals to build more connected and engaged communities.

Desired Community Outcomes





People are involved in and feel a sense of belonging to their community and each other The extent to which YMCA participants report community involvement and a sense of belonging compared to baseline data



Ongoing collaboration between community organizations and stakeholders to find effective solutions The extent to which the Y is collaborating and actively influencing outcomes on critical issues included in our plan:

- The number of partnerships built and sustained to address targeted community needs
- Whether the Y is represented on specific community tables
- The extent to which there's YMCA engagement outside of Y facilities



Providing Opportunities for All

Critical issues affecting our communities

More than 400,000 Albertans, including an estimated 170,000 children and youth, continue to live in poverty or are at risk. (16) Child poverty is approximately 16% in Alberta communities. (17)

Poverty is particularly prevalent in Indigenous, immigrant, and lone-parent families. While 9.1 per cent of Albertans live in poverty, visible minorities and Indigenous people are overrepresented at 15.8 per cent and 19.2 per cent respectively. 23.2 per cent of children aged 5-18 who recently immigrated (less than five years ago) live in poverty. Female lone-parent families with children have the highest poverty levels in Alberta, at 30.5 per cent.⁽¹⁸⁾

All Alberta families face significant barriers to recreation. While 94% of Albertans believe physical activity and recreation will improve their health, only 59% get enough physical activity. Less than 50% of Albertans have the confidence to participate or overcome barriers like lack of time, tiredness and bad weather.⁽¹⁹⁾

Only 47% of Canadians in the lowest income bracket rate their health as very good or excellent, compared with 73% of Canadians in the highest income group.^[20] About 62% of persons with reported low income are considered less active and 62% of persons without a high school education are considered inactive.^[21]



Our Beliefs and Commitments

We believe everyone has value and can benefit from access to programs, services and community recreation. That's why the YMCA engages the entire community and our membership, participants and leadership reflect the communities we serve.

We believe equal societies fare better based on quality of life indicators. That's why we provide access to YMCA programs and services to those with a demonstrated need.

We believe vulnerable and marginalized individuals and families experience significant barriers for success in life.

That's why we seek funding from donors and government sources to support programming for vulnerable children, youth and families and we partner and collaborate to deliver these important services.

We believe families face multiple challenges including finances, child care, family instability and time. That's why we provide supportive family based programs and services to enhance family functioning and quality of life.

Desired Community Outcomes





All individuals who require assistance (financial or recreation counselling) to participate at the Y get the support they need Number of unique participants who receive assistance to participate in YMCA programs, services and recreation

Opportunity Fund

Measures

- Provincial Child Care Subsidy
- Recreation Counselling



Our Y reflects the diversity of the communities we serve Program and service expansion into new communities or targeted at specific underserved populations in the YNAB



Strategic Directions

Our YMCA has both the duty and the opportunity to be a strong leader, partner and advocate for healthier, more engaged communities. Supported by a strong, financially sustainable organization, this strategic plan focuses on four interrelated strategic directions:

Excellence in Program and Service Delivery

We will continue to change the lives of children, teens, young adults and families by developing and delivering an innovative, holistic approach to all our programs and services.

Extend our Reach

We will extend our reach, supporting community-building across Northern Alberta through the deliberate, targeted and innovative expansion of services. This will be done through collaboration within our YMCA and with our local, provincial, national and international partners.

Excellence Increase in Program and Service Capacity Delivery Strategic Extend Strengthen our Brand OUL Reach and Impact

Increase our Capacity

We will work together to develop and support our staff and volunteers to build healthy communities. We will also ensure our long-term financial sustainability.

Strengthen our Brand and Impact

We will demonstrate and communicate our Y's impact on the lives of individuals and communities—who we are, what we do and why it matters—so that more stakeholders recognize, participate in and support the achievement of our vision.

Excellence in Program and Service Delivery

We will continue to change the lives of children, teens, young adults and families by developing and delivering an innovative, holistic approach in all our programs and services.

EXCELLENCE IN PROGRAMS AND SERVICE DELIVERY STRATEGIES

Ensure all programs and services meet or exceed regulatory and best practice standards and consistently maintain a high level of quality service.

Evaluate member and community feedback as well as industry trends to ensure program relevance and ongoing innovation in response to the evolving needs of our communities.

Demonstrate evidence-based impact of our programs and services on our communities.

Ensure a consistent holistic focus and integration of a social determinants of health framework for all YMCA programs.

EXCELLENCE IN PROGRAMS AND SERVICE DELIVERY INITIATIVES

Specific initiatives will be included in the annual association financial and operations plan.

Extend our Reach

We will extend our reach, supporting community-building across Northern Alberta through the deliberate, targeted and innovative expansion of services, and through collaboration within our YMCA and with our local, provincial, national and international partners.

EXTEND OUR REACH STRATEGIES

Create and implement a program and service expansion strategy to address unmet or emerging community needs for Health, Fitness and Aquatics, Child Care and Community and Housing Initiatives in all regions.

Invest in and renew our assets through our association refurbishment and Capital Investment Plan.

Develop strategic partnerships that align with our expansion of service strategy including facility expansion, program and service expansion and capital re-investment.

EXTEND OUR REACH INITIATIVES

Specific initiatives will be included in the annual association financial and operations plan.

Increase our Capacity

We will work together to develop and support our staff and volunteers to build healthy communities. We will also ensure our long-term financial sustainability.

INCREASE OUR CAPACITY STRATEGIES

Ensure the overall long-term financial sustainability of our organization (triple bottom line—social, financial, environmental).

Develop and implement a comprehensive Human Resource strategy for staff.

Evaluate and evolve our senior management structure and leadership model ensuring effective and sustainable regional service delivery.

Develop and implement a comprehensive Volunteer strategy.

Continue to enhance the governance function of our association.

INCREASE OUR CAPACITY INITIATIVES

Specific initiatives will be included in the annual association financial and operations plan

Strengthen our Brand and Impact

We will demonstrate and communicate our Y's impact on the lives of individuals and communities—who we are, what we do and why it matters—so that more stakeholders recognize, participate in, and support the achievement of our vision.

STRENGTHEN OUR BRAND STRATEGIES

Develop and implement a comprehensive YMCA brand and communications strategy.

Collaborate and partner with YMCAs across Canada to leverage YMCA brand and service delivery for greater local and national impact.

Enhance the philanthropic culture that grows our annual giving, major gifts, endowment and capital funding initiatives.

Enhance the YMCA's role in the development of citizenship and leadership at a local, national and global level.

Enhance strategic relationships that align with our vision and strategic directions.

Advocate to influence both public policy and opinion on issues related to our four community calls to action.

STRENGTHEN OUR BRAND INITIATIVES

Specific initiatives will be included in the annual association financial and operations plan.

Our YMCA at Work

YMCA programs that empower people of all ages and stages:

- Child Care
- Health, Fitness and Aquatics
- Education and Training
- Youth Leadership
- Employment Services
- Immigrant Services
- Housing Services
- Global Initiatives
- Opportunities to Give

YMCAs in Alberta:

YMCA of Northern Alberta

YMCA of Calgary

YMCA of Medicine Hat

YMCA of Lethbridge

Wood Buffalo Region



▼ Community & Flousing

▼ Community Centre

V Health, Fitness & Aquatics Centre

Grande Prairie Region

♥ Child Care

▼Community & Housing

C Edmonton & Capital Region

▽ Child Care

▼ Community & Housing

▼ Health, Fitness & Aquatics Centres

Acknowledgements



The YMCA of Northern Alberta extends its sincerest thanks to the many individuals involved in developing Transforming Our Communities. Our community, and our YMCA, is a much better place because of your efforts and commitment.

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11930 7122 RR0001

Endnotes

1. Participaction 2015 Physical Activity Report Card

2 Alberta Centre for Active Living: Alberta Survey on Physical Activity 2015

3. Childhood Obesity Foundation Statistics 2015

4. Statistics Canada

5. Statistics Canada

6. Community Foundation of Edmonton and Community Foundation of Northwest Alberta Vital Signs Report 2015 & 2016

7, Food Banks Canada—Hunger Count 2016

8. 7 Cities on Housing and Homelessness—Alberta Point in Time Homeless Count 2016, Final Report February 2017

9 Early Childhood Development Project Mapping Alberta-2014

10. Alberta Parks and Recreation—After School Recreation Report 2009

11. Statistics Canada—Health Sense of Belonging 2013

12. Alberta Health Services

13. Statistics Canada—Social participation and the health and well-being of Canadian seniors

14. Government of Canada—Canadian Institutes of Health Research Canadian **Bullying Statistics**

15. Alberta Justice and Solicitor General Victims Services Status Report 2014 16. Poverty Costs: An Economic Case for a Preventative Poverty Reduction

Strategy in Alberta

17. No Change After 25 years of promise it is time to eliminate child poverty—2014

18. Together we raise formorrow - Alberta's Poverty Reduction Strategy

19. Alberta Survey on Physical Activity: A Concise Report January 2013

20 Public Health Agency of Canada - What Makes Canadians Healthy or Unhealthy

21. Everybody Active - Why don't people participate



Strong kids, healthy families, thriving communities



northernalberta.ymca.ca

The YMCA of Northern Alberta Eagle Ridge Community Centre Draft 2020 Budget

REVENUES

Net Membership Revenue from Opportunity Fund

Membership Revenue	\$	
Membership Revenue, net opportunity fund	\$	Ē
Adult Lifestyle and Aquatics	\$	3,000.00
Preschool Program Fees	\$	3,000.00
Childrens Program Fees	\$ \$ \$	2,000.00
Youth Specialty	\$	7,500.00
Day Passes		
Childrens Day Camps	\$	80,000.00
Program Fees	\$	95,500.00
Opportunity Fund - Program	-\$	10,000.00
Opportunity Fund	-\$	10,000.00
Federal Employment Grant Municiple Government Funding Provincial STEP Grant	\$	4,000.00
Purchase of service - government	\$	4,000.00
Facility Rental	\$	52,000.00
Rental and other	\$	52,000.00
Designated Contributions		
Strong Kids Campaign Revenue	¢	6,000.00
Contributions	\$ \$	6,000.00
	~	0,000.00
Branch Allocation - Occupancy	\$	24,000.00
Administration Allocation	\$.,
Branch Allocations	\$	24,000.00

TOTAL REVENUES		\$	171,500.00
EXPENSES			
Administration Staff Full Time Program Staff Full Time		\$	64,500.00
Program Staff Part Time		\$	182,000.00
Program Staff Part Time		\$ \$	57,000.00
Salaries and wages	,	\$	303,500.00
Association Benefits Full Time		\$ \$	7,000.00
Statutory Benefits Full Time		\$	5,000.00
Statutory Benefits Part Time		\$	16,500.00
Benefits		\$	28,500.00
Building Refurbishment		\$	5,000.00
Building Cleaning Costs		\$	72,500.00
Heating		\$	13,750.00
Power		\$	31,000.00
Sewer		\$	2,550.00
Water		\$	3,600.00
Property Insurance		\$ \$ \$ \$ \$ \$	500.00
Occupancy		\$	128,900.00
Office Supplies		\$	8,200.00
Cleaning Supplies		\$	6,100.00
Program Supplies		\$ \$ \$	16,350.00
Program Supplies			4,000.00
Program Supplies Fitness		\$ \$	3,100.00
Entrance Fees		\$	3,100.00
Food and Beverage Supplies		•	5,255.55
Uniform Supplies			
Supplies		\$	40,850.00
Building Equipment Purchase			
Equipment Rental		\$	5,100.00
Computer and Office Equipment		•	-,
Building Operations		\$	25,000.00
Contract Equipment Maintenance		\$	31,000.00
Repairs and maintenance		\$	61,100.00
Staff Development - Training		\$	2,500.00

Staff Development - Events		
Staff/ Volunteer Recognition	\$ \$	500.00
Volunteer Development	\$	500.00
Training	\$	3,500.00
Program Promotion	\$	20,000.00
Promotion Brochures	\$ \$ \$	1,000.00
Strong Kids Campaign Expense	\$	1,500.00
Printing and promotion	\$	22,500.00
Telephone	\$	3,500.00
Postage and Courier	\$ \$	500.00
Telephone and postage	\$	4,000.00
Bank Charges	\$	3,000.00
Over/Short		
Finance	\$	3,000.00
Travel	\$	4,000.00
Meals	\$ \$ \$	500.00
Bus and Transportation Costs	\$	5,000.00
Travel	\$	9,500.00
Bad Debt Expense	\$	3 0
Bad debt expense	\$	(3/)
Unmatched Purchases		
Other	\$	(#.)
Administration Allocation	\$	2 7
Branch allocations	\$	-
TOTAL EXPENSES	ċ	605,350.00
12% ADMINISTRATION ALLOCATIONS	\$ \$	72,642.00
TOTAL EXPENSES	\$	677,992.00
TOTAL DEVENUE		474 -00 04
TOTAL EXPENSES	\$ \$ -\$	171,500.00
TOTAL EXPENSES	\$	677,992.00
NET CONTRIBUTION & RMWB GRANT REQUEST	-\$	506,492.00

The YMCA of Northern Alberta Westwood Family YMCA Draft 2020 Budget

REVENUES

Membership Subsidy Revenue	\$	126.000.00	Centre closed 3 months 5% decrease in MOR 3% fee increase
Opportunity Fund - Membership	-\$		Centre closed 3 months 5% decrease in MOR 3% fee increase
Net Membership Revenue from Opportunity Fund	\$	39,100.00	<u>¥</u>
,		,	
Membership Revenue	\$	1,585,000.00	Centre closed 3 months 5% decrease in MOR 3% fee increase
Membership Revenue, net opportunity fund	\$	1,624,100.00	
New Member Building Fee	\$	6,000.00	
Adult Program Fees	\$	4,000.00	
Adult Lifestyle and Aquatics	\$	10,000.00	
Adult Fitness Services	\$	4,000.00	
Preschool Program Fees	\$	≨	
Childrens Program Fees	\$	47,000.00	
Youth Specialty	\$	1,000.00	
Day Passes	\$	40,000.00	
Childrens Day Camps	\$	125,000.00	
Public Swim Fees	\$		Reflects pool closure
Program Fees	\$	257,000.00	-
Opportunity Fund - Program	-\$	10,000.00	
Opportunity Fund - Day Camps			
Opportunity Fund	-\$	10,000.00	-
Federal Employment Grant	\$	4,000.00	
Municiple Government Funding			
Provincial STEP Grant	\$	6,000.00	
Purchase of service - government	\$	10,000.00	-
Merchandise			
Vending Commission	\$	4,000.00	
Facility Rental	\$	12,000.00	no facility rental from 3 month pool closure
Aquatic Facility Rental			
Miscellaneous Revenue	\$	15,000.00	
Rental and other	\$	31,000.00	-
United Way Allocations	\$	5	
	\$	¥	-
Designated Contributions	\$		
Strong Kids Campaign Revenue	\$	35,000.00	
Contributions	\$	35,000.00	
Branch Allocation - Occupancy	\$	₽	
Administration Allocation	\$	© ₩	
Branch Allocations	\$		-
Dialicii Allocations	Þ	=	

TOTAL REVENUES	\$	1 047 100 00	-
TOTAL NEVEROLS	3	1,947,100.00	-
EXPENSES			
Interest on Long-Term Debt	\$	Tie	
Administration Staff Full Time	\$	189,500.00	
Program Staff Full Time	\$	179,500.00	
Building and Cleaning Staff FT	\$	44,000.00	
Program Staff Part Time	\$	534,000.00	
Program Staff Part Time	\$		pool closed 3 months
Program Staff Guard Part Time	\$ \$ \$		pool closed 3 months
Building and Cleaning Staff PT	\$	196,000.00	
Caladaa aadaa aa	4		-
Salaries and wages	\$	1,349,000.00	
Association Benefits Full Time	\$	47,000.00	
Statutory Benefits Full Time	\$	35,000.00	
Statutory Benefits Part Time	\$	66,500.00	
Para-Alta-	_		-:
Benefits	\$	148,500.00	
Building Refurbishment	\$	44,500.00	
Building Cleaning Costs	\$	26,500.00	
Pool Costs	\$	•	Pool closed for 3 months
Heating	\$ \$ \$	41,000.00	
Power	\$	124,500.00	
Sewer	Ś	12,500.00	
Water	\$		Pool closed for 3 months
Property Insurance	\$	12,000.00	
Occupancy	\$	314,000.00	•
	*	314,000.00	
Office Supplies	\$	6,500.00	
Cleaning Supplies			
Program Supplies	\$	15,000.00	
Program Supplies	\$	9,000.00	
Program Supplies Life	\$	1,000.00	
Program Supplies Fitness	\$	12,500.00	
Entrance Fees Program ASP Supplies			
Food and Beverage Supplies	\$	3,000.00	
Uniform Supplies	\$ \$	1,500.00	
Merchandise for Resale	Ş	3,000.00	
			e e
Supplies	\$	51,500.00	
Program Equipment Purchase	\$	3,000.00	
Building Equipment Purchase			
Equipment Rental	\$	1,000.00	
Computer and Office Equipment	\$	5,500.00	
Equipment Costs	\$	8,500.00	
Building Operations	\$	56,000.00	
Building R&M - Contingency			
Contract Equipment Maintenance	\$	35,000.00	
Repairs and maintenance	\$	109,000.00	
Professional Fees - Other	\$	*	
Purchased services and insurance	\$		
Staff Development - Training	\$	6,500.00	

Staff/ Volunteer Recognition	\$	3,000.00
Volunteer Development	\$	1,000.00
Training	\$	10,500.00
Program Promotion	\$	44,500.00
Membership Promotion Discounts		
Waived Fees Promotion Brochures	\$	3,000.00
Strong Kids Campaign Expense	\$	2,000.00
Printing and promotion	\$	49,500.00
Telephone	\$	14,000.00
Postage and Courier	\$	2,000.00
Telephone and postage	\$	16,000.00
Bank Charges	\$	20,000.00
Over/Short		
Finance	\$	20,000.00
Travel	\$	5,000.00
Meals	*	2,555.55
Vehicle Operation	\$	2,500.00
Bus and Transportation Costs	\$	4,500.00
Travel	\$	12,000.00
Bad Debt Expense	\$	15,000.00
Bad debt expense	\$	15,000.00
Unmatched Purchases		
Miscellaneous Expense		
Other	\$	¥
Capital Lease Interest	\$	1,500.00
Interest on long-term debt	\$	1,500.00
Branch Allocation - Rent		
Administration Allocation	\$	3,500.00
Branch allocations	\$	3,500.00
TOTAL EXPENSES	\$	2,100,000.00
12% ADMINISTRATION ALLOCATIONS	\$	252,000.00
TOTAL EXPENSES	\$	2,352,000.00
TOTAL REVENUE	\$	1,947,100.00
TOTAL EXPENSES	\$	2,352,000.00
	<u>-\$</u>	

YMCA Values Based Health Fitness and Aquatics Membership

Vision:

Helping individuals and families grow in spirit, mind and body through health, fitness and aquatic programs.

Goals:

- Create opportunities to grow and develop social support networks
- Helping individuals and families maintain good health.
- Providing access for people to achieve good health.
- Actively involve volunteers, members and staff in offering relevant programs that build healthy lives and communities.
- Engage and involve individuals and families as volunteers and donors.

Inputs	Activities	Outputs	Initial Outcomes - Learn	Intermediate Outcomes – Do	Long Term Outcomes - Become
Resources dedicated	What the program does	Direct Products of program	Increased skills (new things	Behavior (how are they	Attitude/Values – how have they changed as
to or consumed by	with its inputs to fulfill its	activities	learned)	demonstrating the skills)	a result of the program?
the program	Mission				
Staff	Diversity of programs	# of members	Learn how to use equipment,	Demonstrate a healthy active	Sustained regular participation.
Volunteers	offered for all ages and	Retention rate	how to set goals, how to plan	lifestyle by attending the Y 2-3	Individuals are personally empowered to
Equipment	fitness levels:	1 st year retention rate		times a week.	make good decisions about their overall
Supplies	Aquatics	% adult and % non-adult	Exposure to integrated space		health.
Facility	Group Fitness	% male/female	and people of various cultures,	Participate in a variety of	
Capital Investments	Recreational Sport	# of preschool, school age, youth,	financial status, abilities and	activities/programs.	Members report good health achieved by
	Recreational Programs	Young adults, adults, older adults	education.		participating at the Y.
	Individual Conditioning	seniors	Have fun	Increased ability to make healthy	Y experience helped them to become
	Locker Rooms	# of Financially Assisted Members		choices.	healthier
	Social Spaces	% Financial Assistance rate	Increase understanding of Y's		
	Financial Assistance	# of volunteer hours	welcome and accessible	Goals are being achieved.	Recommend the Y to others.
	Education	# of volunteers	environment		
	Excellent Service	# of aquatic entries		Evidence of friendships and	Appreciate people of different ages,
	Values based approach	# membership revenue	Learn that the Y is a charitable	relationships with other Y	abilities, races, religions, cultures, incomes
	Behavior change model	Revenue growth	association.	members.	and beliefs.
	Family focused	Asset Utilization			
	Individual goal setting	Productivity	Learn about YMCA involvement	Increased participation and	Values the Y as a place for families.
		Return on Revenue	opportunities.	involvement by families.	
		Gross Contribution Margin			Tells others about the Y as a charity.
		# delivery sites implementing		Donate to the Y.	
					Encourage and invite others to the Y.
				Volunteer at the Y.	

Financial Statements

The Young Men's Christian Association of Edmonton

(Operating as YMCA of Northern Alberta)

December 31, 2018

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Independent Auditor's Report

To the Members of The Young Men's Christian Association of Edmonton (operating as YMCA of Northern Alberta)

Opinion

We have audited the financial statements of The Young Men's Christian Association of Edmonton (operating as YMCA of Northern Alberta) ("the Association"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Young Men's Christian Association of Edmonton (operating as YMCA of Northern Alberta) as at December 31, 2018, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information, other that the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Grant Thornton

- 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 Association'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 Association 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.

Edmonton, Canada

April 8, 2019

Chartered Professional Accountants

Grant Thornton LLP

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta) Statement of Operations Year ended December 31

Year ended December 31	2018	2017
Revenues		
Program fees	\$ 26,098,040	\$ 26,152,394
Membership dues	15,000,464	15,574,941
YMCA Opportunity Fund (Note 15)	(2,048,668)	(2,166,797)
	39,049,836	39,560,538
Operating grants - government	15,596,085	9,833,499
Amortization of deferred capital		
contributions (Note 11)	3,669,837	4,146,643
Operating grants – other	2,159,180	1,694,184
Rental and other revenue	1,700,513	1,731,608
Contributions	1,329,010	1,431,225
Housing	1,302,353	1,637,602
United Way	529,798	687,299
Investment income	47,403	23,922
	65,384,015	60,746,520
Expenses		
Operating (Schedule 1)	59,897,477	56,054,543
Amortization of capital assets	5,461,399	5,786,191
Interest on long-term debt and capital leases	215,819	187,278
Amortization of intangible asset	126,300	126,300
Loss on disposal of capital assets	32,833	
	65,733,828	62,154,312
Deficiency of revenues over expenses before		
other items	(349,813)	(1,407,792)
Other items		
Insurance proceeds	311,285	106,665
Expenses relating to Wood Buffalo fire	(244,768)	2.00
Gain on sale of long-lived asset (Note 5)	¥	3,490,374
Decommissioning expenses		(56,596)
(Deficiency) excess of revenues over expenses	\$ (283,296)	\$ 2,132,651

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta)

Statement of Changes in Net Assets

Year Ended December 31			2018	2017
	Investment in capital <u>assets</u> (Note 12)	Unrestricted	<u>Total</u>	<u>Total</u>
Balance, beginning of year	\$ 12,350,241	\$ (4,101,043)	\$ 8,249,198	\$ 6,116,547
(Deficiency) excess of revenues over expenses	(1,908,408)	1,625,112	(283,296)	2,132,651
Transfer to unrestricted fund	(25,234)	25,234	=	
Balance, end of year	\$ 10,416,599	\$ (2,450,697)	\$ 7,965,902	\$8,249,198

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta) Statement of Financial Position

December 31	2018	201	L7
Assets			
Current			
Cash and cash equivalents	\$ 9,160,239	\$ 3,888,6	507
Short-term investments	18,307	17,9	
Accounts and grants receivable (Note 3)	2,179,619	1,796,4	409
Receivables from related parties (Note 4)	42,927	4,7	786
Inventories	111,889	33,3	378
Prepaids and deposits	269,283	243,8	382
	11,782,264	5,985,0	J 02
Restricted cash equivalents (Note 20)	297,795	245,9	
Capital assets (Note 5 (a))	54,028,201	57,429, 3	
Intangible asset (Note 5 (b))	1,841,875	1,968,1	<u>175</u>
	\$ 67,950,135	\$ 65,628,4	413
Liabilities			_
Current			
Cheques issued in excess of funds on deposit	\$ 172,894	\$ 83,9	926
Bank operating line of credit (Note 6)	60,000		4
Accounts payable and accrued			
liabilities (Note 7)	4,387,077	4,167,6	688
Payables to related parties (Note 4)	3,428	19,9	
Deferred revenue (Note 8)	6,600,446	2,759,1	149
Current portion of obligations under			
capital leases (Note 9)	139,737	432,0	
Current portion of long-term debt (Note 10)	459,074	256,4	
	11,822,656	7,719,1	1/4
Obligations under capital leases (Note 9)	45,047	184,7	784
Long-term debt (Note 10)	6,439,422	4,635,4	
Long-term payable (Note 20)	297,795	245,9	
Deferred capital contributions (Note 11)	41,379,313	44,593,8	
	59,984,233	57,379,2	
Net Assets			
Investment in capital assets (Note 12)	10,416,599	12,350,2	
Unrestricted	(2,450,697)	(4,101,0	
	7,965,902	8,249,1	198
	\$ 67,950,135	\$ 65,628,4	113

Commitments (Note 13), Contingency (Note 14)

On behalf of the Board Director Still D. USSI Director

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta) Statement of Cash Flows

Year Ended December 31	2018	2017
Increase (decrease) in cash and cash equivalents		
Operating		
Cash receipts from members, participants, donors, and delivery of services Cash paid to employees, suppliers, and for	\$ 65,381,494	\$ 56,870,471
program purposes	(59,974,901)	(56,077,845)
Investment income	47,403	23,922
Interest paid	(215,819)	(187,278)
	5,238,177	629,270
Financing		
Capital contributions received	455,275	753,808
Repayment of long-term debt	(270,827)	(257,700)
Repayment of obligations under capital leases	(432,062)	(451,424)
Proceeds from long-term debt	<u>2,277,461</u>	44,684
	2,029,847	44,004
Investing	(2.447.005)	(2.120.727)
Acquisition of capital assets	(2,147,995) (51,866)	(2,220,737) (52,153)
Increase in restricted cash equivalents Change in short-term investments	(367)	(1,115)
Proceeds from sale of long-lived asset	(307)	3,500,000
Proceeds from disposition of capital assets	54,868	
	(2,145,360)	1,225,995
Net increase in cash and cash equivalents	5,122,664	1,899,949
Cash and cash equivalents:		
Beginning of year	3,804,681	1,904,732
End of year	\$ 8,927,345	\$ 3,804,681

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta)

Statement of Cash Flows (cont'd)

2018	201
	2018

Supplemental cash flow information

Cash and cash equivalents are comprised of the following:

Cash, including bank savings accounts	\$ 6,549,237	\$	1,329,467
Cashable guaranteed investment certificates	2,611,002		2,559,140
Cheques issued in excess of funds on deposit	(172,894)	4	(83,926)
Bank operating line of credit	(60,000)	_	
	\$ 8,927,345	<u>\$</u>	3,804,681

The cashable guaranteed investment certificates bear interest at rates ranging from 2.05% to 2.44% (2017 – 1.2% to 1.6%) and mature on January 15, 2019 to December 31, 2019 (2017 – mature on December 10, 2018 to December 31, 2018).

December 31, 2018

1. Nature of operations

The Young Men's Christian Association of Edmonton (operating as YMCA of Northern Alberta), (the "Association") is part of the worldwide fellowship dedicated to creating life-enhancing opportunities for the growth and development of all people in spirit, mind, and body and to support the development of strong kids, healthy families, and thriving communities. The Association provides services in each of the Edmonton, Grande Prairie, and Wood Buffalo regions within the province of Alberta. The Association was incorporated in 1907 under an Act of the Alberta Legislature as a not-for-profit organization, is a registered charity under the Income Tax Act, and is exempt from income taxes.

2. Summary of significant accounting policies

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

Use of estimates and measurement uncertainty

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the period. 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. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. Actual results could differ from those estimates.

Significant estimates included in these financial statements are the amortization basis for capital assets, fair value of contributed capital assets and intangible assets and valuation of allowance for doubtful accounts receivable.

December 31, 2018

2. Summary of significant accounting policies (cont'd)

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions received for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Restricted contributions for the purchase of capital assets that will not be amortized are recognized as a direct increase in the investment in capital asset fund. A liability to repay a restricted contribution with contingent repayment terms is accounted for in the period in which conditions arise that causes the restricted contribution to be repaid.

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.

Membership dues, program fees, rental and other revenue, and housing revenues are recognized when the related service is performed and when reasonable assurance exists regarding the measurement and collection of the consideration received.

Interest on bank accounts and interest and dividends on marketable securities are recorded as revenue when earned.

Cash and cash equivalents

Cash and cash equivalents are comprised of cash, including bank savings accounts, and cashable guaranteed investment certificates which are highly liquid or convertible to cash in less than one year.

The Association's definition of investing activities for the statement of cash flows includes short-term investments in marketable securities and life insurance policies at estimated cash surrender value.

December 31, 2018

2. Summary of significant accounting policies (cont'd)

Financial instruments

Initial measurement:

The Association'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 Association 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. The Association 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 and grants receivable, receivables from related parties, accounts payable and accrued liabilities, payables to related parties, and long-term debt. 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 Association regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Association 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.

Controlled not-for-profit organization

The Association reports a controlled not-for-profit organization (The Edmonton YMCA Foundation) by disclosing information about the controlled not-for-profit organization. As a result, the Association's financial statements do not include the financial position, financial performance, or cash flows of The Edmonton YMCA Foundation.

Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is based on actual original purchase price of inventory. Net realizable value is defined as the estimated selling price less estimated selling costs.

December 31, 2018

2. Summary of significant accounting policies (cont'd)

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution.

Amortization is provided using the straight-line method over the estimated useful lives of the assets as follows:

Buildings	4 to 25 years
Building upgrades	10 years
Furniture and equipment	1 to 5 years
Computer software/hardware	1 to 5 years
Vehicles	5 years
Leasehold improvements	3 to 5 years
Equipment under capital leases	3 to 5 years

Capital assets are amortized in the year of acquisition at one-half of the straight-line rate.

Capital assets under development are amortized in the year of significant completion and when useful life can be estimated.

Project under development relates to computer software presently being developed for use by participating YMCA Associations. The basis for amortization will be determined in 2019 when the software is implemented by the Association.

Impairment of long-lived assets

The Association tests for impairment when events or changes in circumstances indicate the carrying amount of an item or class of capital assets may not be recoverable. The recoverability of long-lived assets is based on the net recoverable amounts determined on an undiscounted cash flow basis. If the carrying amount of an asset exceeds its net recoverable amount, an impairment loss is recognized to the extent that fair value is below the asset's carrying amount. Fair value is determined based on quoted market prices when available, otherwise on discounted cash flows over the life of the asset.

December 31, 2018

2. Summary of significant accounting policies (cont'd)

Intangible asset

The contributed intangible asset is recorded at fair value at the date of contribution. Amortization is provided using the straight-line method over the estimated useful life of the asset as follows:

Right-to-use land asset

20 years

Employee future benefits

The Association has a defined contribution pension plan. Pension costs comprise the cost of the employer contributions for the current service of employees during the year.

Donated materials and contributed services

Donated materials and services are recorded at fair value when the fair value can be reasonably estimated and when the materials and services are normally purchased by the Association.

The Association is dependent upon the services provided by its volunteers. Volunteers contributed numerous hours in carrying out the activities of the Association. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

December 31, 2018

3. Accounts and grants receivable	2018	<u>2017</u>
Program fees and membership dues Less: allowance for doubtful accounts	\$ 448,914 (109,262) 339,652	\$ 406,175 (93,165) 313,010
Operating grants – government Rental and other Operating grants – other United Way	1,364,295 302,505 173,167 \$ 2,179,619	841,478 295,932 310,342 35,647 \$ 1,796,409

Current receivables are non-interest bearing and are generally received within 30-day terms. A provision for impairment on trade accounts receivable (provision for bad and doubtful receivables) is recognized when there is objective evidence that a receivable from members or participants is impaired. These have been included in operating expenses as bad debt expense (Schedule 1).

December 31, 2018

4. Related parties			
		<u>2018</u>	<u>2017</u>
Receivables from related parties: Regional Council of YMCAs of Alberta Boyle Renaissance Condominium Corporation	\$ 	42,927	\$ 4,78 <u>6</u>
	\$	42,927	\$ 4,786
Payables to related parties:			
The Edmonton YMCA Foundation	\$	3,428	\$ 5,645
Regional Council of YMCAs of Alberta	3		14,295
	\$	3,428	\$ 19,940

All of the transactions with related organizations described below are conducted on the terms and conditions agreed to by the related parties and were recorded at the exchange amount.

	<u>2018</u>	<u>2017</u>
Revenue received from related parties:		
Rental and management fees from Regional Council of		
YMCAs of Alberta	\$ 12,000	\$ 15,000
Contributions from The Edmonton YMCA Foundation	\$ 135,377	\$ 177,700
Expenses paid to or on behalf of related parties:		
The Edmonton YMCA Foundation	\$ 164,762	\$ 153,249
Boyle Renaissance Condominium Corporation	\$ 94,936	\$ 107,812

a) The Edmonton YMCA Foundation

The Edmonton YMCA Foundation (the "Foundation") is incorporated as a not-for-profit organization under the Alberta Societies Act and is a registered charity under the Income Tax Act. The mission of the Foundation is to act as a fundraising body collecting donations, gifts, and bequests exclusively for the benefit of the Association. The Association exercises control over the Foundation through the appointment of the members of the Board of Directors.

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta)

Notes to the Financial Statements

December 31, 2018

4. Related parties (cont'd)

a) The Edmonton YMCA Foundation (cont'd)

A financial summary of the Foundation as at March 31, 2018, and March 31, 2017, is as follows:

Financial position as at March 31	<u>2018</u>	<u>2017</u>
Total assets	\$ 4,608,679	\$ 4,198,928
Total liabilities	\$ 146,575	\$ 191,820
Total net assets	\$ 4,462,104	\$ 4,007,108
Results of operations for the year ended March 31		
Total revenues	\$ 174,459	\$ 204,022
Total expenses	\$ 299,369	\$ 358,867
Deficiency of revenues over expenditures	\$ (124,910)	\$ (154,845)
Contributions from the Association to the Foundation		
included in total revenues	\$ 152,504	\$ 172,152
Program funding expense to the Association		
included in total expenses	\$ 135,377	\$ 177,700
Cash flows for the year ended March 31		
Decrease in cash from operating activities	\$ (121,039)	\$ (159,678)
Increase in cash from investing activities	\$ 125,016	\$ 167,029
Net increase in cash	\$ 3,977	\$ 7,351

There are no significant differences in the accounting policies of the Foundation from those followed by the Association.

There have been no significant events or transactions from March 31, 2018, to December 31, 2018 in the Foundation which would impact the Association's financial position or results of operations.

December 31, 2018

4. Related parties (cont'd)

b) Regional Council of YMCAs of Alberta

The Association exercises significant influence over the affairs of The Regional Council of YMCAs of Alberta (the "Regional Council") due to its right to appoint some members of its Board of Directors. The Regional Council's mission is to foster the growth and development of local YMCAs throughout Alberta by providing leadership development programs, assisting member Associations with governance, management and operational issues, and supporting program development locally, nationally, and internationally. The Regional Council is incorporated as a not-for-profit organization under the Alberta Societies Act and is a registered charity under the Income Tax Act. Financial transactions between the Association and the Regional Council are at "arm's length" and are in accordance with annual budgets approved by the Regional Council Board of Directors.

c) Boyle Renaissance Condominium Corporation

The Association exercises significant influence over the Boyle Renaissance Condominium Corporation ("BRCC") (Note 20) due to its ownership of units in the BRCC and representation on the Board of Directors. A member of the Association's Board of Directors has an ownership interest in the consulting company which had been engaged by the BRCC to provide administrative and management services.

d) Other

The Association paid professional fees during the year totalling \$16,026 (2017 – \$43,245) for purchased services expenses to two (2017 – two) firms in which an Association Director holds ownership interests. In addition, the Association has mortgages payable with a financial institution of which an Association Director is a member of senior management.

December 31, 2018

5. Capital and intangible assets

a) Capital assets						2018		2017
			Α	ccumulated		Net		Net
		Cost	Α	mortization		Book Value		Book Value
Land	,	4 002 604				4 002 604	4	4 000 004
Land	\$	4,883,604	\$	1.4	\$	4,883,604	\$	4,883,604
Buildings and building upgrades		88,005,093		43,565,392		44,439,701		48,178,711
Furniture and equipment		12,932,894		10,743,241		2,189,653		1,978,754
Computer software/hardware		2,168,068		1,6 96,777		471,291		450,106
Project under development		1,856,341		•		1,856,341		1,553,431
Vehicles		1,000		500		500		700
Leasehold improvements		1,253,874		1,087,178		166,696		55,315
Equipment under capital leases	_	2,042,920		2,022,505	_	20,415	_	328,686
	\$	113,143,794	\$	59,115,593	\$	54,028,201	\$	57,429,307

Buildings include \$1,932,954 (2017 – \$2,032,080), net of accumulated amortization, relating to an interest in the YMCA Welcome Village parkade, owned through the Association's interest in the Boyle Renaissance Condominium Corporation ("BRCC") (Note 20).

During the year ended December 31, 2017, the long-lived asset of the Downtown Housing Facility was sold for proceeds of \$3,500,000. The Association continues to provide both Housing and Housing Support Services.

b) Intangible asset					
				2018	2017
		Acc	cumulated	Net	Net
	Cost	<u>Am</u>	<u>ortization</u>	Book Value	<u>Book Value</u>
Right to use land asset	\$ 2 526 000	ς	684 125	\$ 1.841.875	\$ 1 968 175

The intangible asset represents the Association's right to use the land represented by the Melcor YMCA Village unit ownership, a component of the Welcome Village. The asset has been recorded at fair market value for the land upon contribution in 2013, as a proxy for the value of the right to use land asset, and will be amortized over the twenty years of expected use by the Association. The amortization period relates to the agreement with Capital Region Housing Corporation ("CRHC") and the expectation that ownership will transfer to CRHC in twenty years from acquisition in 2013 (Note 20).

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta)

Notes to the Financial Statements

December 31, 2018

6. Bank operating line of credit

The Association has an operating line of credit of \$1,500,000 (2017 - \$2,000,000) of which \$60,000 (2017 - \$nil) is outstanding at year end. This facility is due on demand and bears interest at the bank's prime rate plus 0.5% (2017 - prime rate plus 0.5%).

Under the terms of the credit facility agreement, the Association may not pledge any real property without first providing the bank with a fixed charge on the Jamie Platz Family YMCA.

7.	Accounts payable and accrued liabilities		<u>2018</u>	<u>2017</u>
	e and accrued liabilities ernment payables	\$ —	4,188,600 198,477	\$ 3,999,517 168,171
		\$	4,387,077	\$ 4,167,688

Provisions are made for the Association's liability for employee future benefits arising from services rendered by employees to the balance sheet date. As such, the Association provides for unused vacation entitlement that has accumulated. The accrued amounts of \$559,072 (2017 – \$523,949) have been classified in trade and accrued liabilities.

8. Deferred revenue

Deferred contributions included in the deferred revenue balance of \$6,600,446 as at December 31, 2018 (December 31, 2017 - \$2,759,149) include:

Operating grants – government \$	2017 182,054	\$	Net <u>Additions</u> 10,009,797	\$	Revenue Recognized 6,053,846	\$	2018 4,138,005
Operating grants – other Contributions	248,168 281,811		2,155,475 270,412		2,128,974 397,622		2 7 4,669 154,601
United Way	712,033	\$	193,533 12,629,217	5	139,854 8,720,296	-	53,679 4,620,954
Membership dues, program fees, housing and rental deposits and	7 12/033	¥	12,023,221	¥	0,120,230		.,020,00
deferred revenue	2,047,116					-	1,979,492
<u>\$</u>	2,759,149					<u>\$</u>	6,600,446

December 31, 2018

9. Obligations under capital leases

The following is a schedule by year of future minimum lease payments together with the balance of the obligations under capital leases:

2019	\$	142,884
2020		45,180
Total minimum lease payments		188,064
Less: amount representing interest at 3.49%		
(2017 – 4.14%)		3,280
Balance of lease obligations		184,784
Less: current portion	_	139,737
	\$	45,047

The collateral security lodged by the Association to support the obligations under capital leases are the underlying assets to which the leases relate.

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta)

Notes to the Financial Statements

December 31, 2018

10. Long-term debt		2018		<u>2017</u>
Mortgage payable, bearing interest at prime,				
monthly interest-only payments, matured				
September 30, 2017 (Note 10 (a))	\$	925,000	\$	925,000
Mortgage payable, bearing interest at 4.38%,				
repayable in blended monthly instalments of				963
\$17,368, amortized until March 1, 2030 with				
terms renewing January 31, 2023 (Note 10 (b) and (c))		1,848,385		1,974,087
Mortgage payable, bearing interest at 3.52%,				
repayable in blended monthly instalments of				
\$16,630, amortized until March 1, 2030 with				
terms renewing April 1, 2020 (Note 10 (b) and (c))		1,861,247		1,992,775
Mortgage payable, bearing interest at 4.70%,				
repayable in blended monthly instalments of				
\$16,580 until fully repaid on November 1, 2022				
(Note 10 (b))		710,433		-
Mortgage payable, bearing interest at prime,				
monthly interest-only payments subject to the				
terms and provisions described in Note 10 (b) and (d)	8-	1,553,431		
		6,898,496		4,891,862
Less: current portion	_	459,074	_	256,409
	<u>\$</u>	6,439,422	\$	4,635,453

December 31, 2018

10. Long-term debt (cont'd)

a) The \$925,000 mortgage payable is secured by the Bill Rees YMCA land and building, having a carrying value of \$1,744,302 (2017 - \$1,819,477) and matured on September 30, 2017.

Subsequent to the year end, the mortgage was renewed for an additional five-year period ending September 30, 2022, retroactively from October 1, 2017. The lender has committed to the Association that repayment will not be demanded on the mortgage payable prior to January 1, 2020. This commitment is based on the assumption that the Association will continue to meet all other related conditions and repayment terms of the agreement. As a result of this commitment, the Association has classified this mortgage payable as long-term debt.

The financing agreement for the Association's mortgage debt of \$1,848,385, \$1,861,247, \$710,433 and \$1,553,431 includes a demand feature that allows the lenders to demand repayment at any time. However, the financial institutions have committed to the Association that repayment will not be demanded on these mortgages payable prior to January 1, 2020. These commitments are based on the assumption that the Association will continue to meet all other related conditions and repayment terms of the agreement. As a result of these commitments, the Association has classified the liability as long-term debt.

Security for the four mortgages of \$1,848,385, \$1,861,247, \$710,433 and \$1,553,431 includes:

- A general security agreement providing a first charge over all assets pertaining specifically to the Don Wheaton Family YMCA facility and parkade, including all present and after acquired personal property and proceeds;
- A demand mortgage in the amount of \$18,500,000 on the Don Wheaton Family YMCA facility and the parkade, with a combined carrying value of \$13,051,079 (2017 \$14,085,047);
- General assignment of rents and leases receivable by the Association;
- General assignment of material contracts and benefits with respect to the Don Wheaton Family YMCA, and;
- Demand notes.

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta)

Notes to the Financial Statements

December 31, 2018

10. Long-term debt (cont'd)

- c) The \$1,848,385 and \$1,861,247 mortgages are syndicated mortgages payable to two financial institutions.
- d) The Association has an approved mortgage of \$1,838,594, of which \$1,553,431 has been advanced at December 31, 2018 relating to the acquisition of a new software program. At the earlier of the date when the debt is fully funded or the maturity date of July 31, 2019, the loan will be converted to a fixed rate option for a negotiated term of between one to five years, with blended monthly instalments based on a ten-year amortization period.
- e) The principal payments due within the next five years and thereafter, assuming the loans are renewed at the current terms, are estimated as follows:

2019		\$ 459,074
2020		584,974
2021		611,304
2022		1,547,198
2023		463,513
Thereafter		 3,232,433
		\$ 6,898,496

December 31, 2018

11. Deferred capital contributions				
		<u>2018</u>		<u>2017</u>
Balance, beginning of year	\$	44,593,875	\$	47,986,710
Add: contributions received Less: contributions recognized as revenue	,	455,275 (3,669,837)	:3	753,808 (4,146,643)
Balance, end of year	\$	41,379,313	\$	44,593,875
Contributions received include:				
YMCA Welcome Village Capital Campaign Capital grants (including \$306,946 (2017 – \$582,932) fi	\$ rom	80,660	\$	88,745
government sources for facility development projects)	_	374,615	8	665,063
	\$	455,275	\$	753,808

The Association previously entered into a capital contribution campaign to raise \$3,300,000 in contributions for the YMCA Welcome Village and related fundraising costs. Contributions received to December 31, 2018 totalled \$3,242,447 (2017 - \$3,161,787). Outstanding pledges, totalling \$994,085 (2017 - \$1,072,585) as at December 31, 2018, are expected to be received within the next fourteen years. Contributions exceeding the original \$3,300,000 campaign goal will be directed towards capital and operating support for the YMCA Welcome Village.

Contributions are recorded on a cash basis. Pledged amounts represent promised contributions from individuals and corporations. Given that pledged amounts are not legally enforceable claims, they have not been reflected in the financial statements.

December 31, 2018

12. Investment in capital assets	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 12,350,241	\$ 9,159,319
Amortization of capital assets	(5,461,399)	(5,786,191)
Amortization of intangible asset	(126,300)	(126,300)
Amortization of deferred capital contributions	3,669,837	4,146,643
Gain on sale of long-lived asset		3,490,374
Investment income	42,287	1,726
Loss on disposal of capital assets	(32,833)	
(Deficiency) excess of revenue over expenses	(1,908,408)	1,726,252
Other items:		
Acquisition of capital assets	2,147,995	2,220,737
Receipt of capital contributions	(455,275)	(753,808)
Repayment of long-term debt	270,827	257,700
Repayment of obligations under capital leases	432,062	451,424
Transfer of restricted cash equivalents	51,866	52,222
Transfer of cash and short-term investments from the		
Investment in capital asset fund to the Unrestricte		
Fund	(88,514)	(711,452)
Proceeds from disposition of capital assets	(54,868)	·
Proceeds from long-term debt	(2,277,461)	
Increase in long-term payable	(51,866)	(52,153)
(Decrease) increase in net assets invested in capital assets	(25,234)	1,464,670
Balance, end of year	\$ 10,416,599	\$ 12,350,241

December 31, 2018

13. Commitments

a) Operating leases and service contracts

The Association has sixty-one leased premises subject to operating lease commitments.

The minimum annual lease payments under these operating leases are as follows:

2019	\$	1,301,535
2020		663,926
2021		539,502
2022		497,868
2023 and thereafter	-	2,456,240

\$ 5.459.071

Included in the minimum lease payments are three lease agreements for child care centres where rent expense is a percentage of the gross child care fees on a monthly basis. The minimum annual lease payments include the estimated annual payments for these leases to the end of the current lease terms.

b) Computer software project under development

The Association has committed to participate in an initiative being sponsored by YMCA Canada relating to the development of a new software program. The project cost of \$1,856,341 is reflected in these financial statements and includes \$278,266 in accounts payable to YMCA Canada as at December 31, 2018. In addition, local Association costs totalling \$73,571 have been capitalized to December 31, 2018. The Association will incur additional project costs estimated at \$251,500 in 2019, which includes consulting and other conversion costs of \$176,500.

c) Electrical power purchase agreement

The Association has signed agreements to purchase power at a fixed rate for the periods from January 1, 2018 to December 31, 2019, from January 1, 2020 to December 31, 2020 and from January 1, 2021 to December 31, 2023.

d) Natural gas purchase agreement

The Association has signed agreements to purchase natural gas at a fixed rate for the period from December 1, 2017 to November 30, 2021.

December 31, 2018

13. Commitments (cont'd)

e) Restriction of use

The Association has agreed to certain commitments to the City of Edmonton relating to the four Health, Fitness and Aquatic facilities located in the Edmonton region, intended to ensure the facilities continue to provide recreational services to members of the community.

14. Contingency

The Association and the Fort McMurray Public School District ("School District") are the two remaining parties to a Settlement Agreement signed in 2015.

As part of the Agreement, the School District has agreed to waive a disputed contingent liability if the Association will eventually transfer its ownership interest in the Westwood facility to the School District and will either vacate or enter into a residual lease agreement.

The remaining obligations of the Association arising from the Settlement Agreement are as follows:

- Facility expense sharing obligations, as outlined by a Shared Use Agreement, which is currently in place between the School District and the Association, and two lease agreements, and;
- The eventual transfer, on or before December 31, 2019, of the remaining ownership
 interest of the Westwood facility to the School District, upon vacating or the continued
 occupancy in the facility, as a tenant, under the terms to be established by a residual
 lease agreement.

It is the Association's intent to meet all of the terms of the Settlement Agreement. The Association has assessed the potential for any material liability arising from the Settlement Agreement to be unlikely and therefore no liability has been reflected in the financial statements.

15. YMCA Opportunity Fund

During the year, membership and program fees totaling \$2,048,668 (2017 – \$2,166,797), for qualifying individuals and families, were sponsored through the Association's financial assistance program (the YMCA Opportunity Fund) which is funded, in part, by the annual YMCA Giving fundraising campaign.

December 31, 2018

16. Family Ties Program in the Grande Prairie Region

During the year, the Association received funding for the Family Ties program, operating in the Grande Prairie region, under the terms of an agreement with the Minister of Human Services for the Province of Alberta. Operating grants - government revenue was recognized for this program of \$276,859 (2017 - \$297,888). As of December 31, 2018, deferred revenue for the program was \$21,382 (2017 - \$29,185).

17. Pension expense

The Association has a defined contribution plan covering eligible employees. Contributions are computed as a percentage of compensation. The expense recorded in relation to the employee benefit plan for the year ended December 31, 2018 was \$701,609 (2017 - \$609,537).

18. Financial instrument risks

The Association's main financial instrument risk exposure is detailed as follows:

The Association holds guaranteed investment certificates, which are subject to various risks such as interest rate and market fluctuations. These risks are mitigated by restricting both the type and term of securities eligible for investment. The Association is subject to interest rate risk due to the variable rate applicable to the mortgages payable. It is management's opinion that the Association is not exposed to significant interest rate risk arising from financial instruments.

The Association is exposed to credit risk from members, program participants, organizations receiving services, and related parties. Credit risk arises from the possibility that the individuals, families, and entities to which the Association provides services may experience financial difficulty and be unable to fulfil their obligations. The Association's receivable balance is made up of numerous and diverse receivables, which reduces the concentration of credit risk.

The Association is exposed to liquidity risk as the Association could encounter difficulty in meeting obligations associated with its financial liabilities. The Association is, therefore, exposed to liquidity risk with respect to its accounts payable and accrued liabilities, obligations under capital leases, and long-term debt.

December 31, 2018

19. Fundraising

The Association creates opportunities for all participants and members to form relationships and gain a sense of belonging and involvement. This comprehensive fund development program incorporates a variety of activities, including community engagement, planned giving, capital campaign administration, and the annual YMCA Giving fundraising campaign. Total costs for the fund development program for the year ended December 31, 2018, were \$588,245 (2017 – \$567,287) including \$439,985 (2017 – \$454,944) in salaries, wages, and benefits. In addition, the direct cost of the 2018 YMCA Giving campaign of \$66,613 (2017 – \$75,073) was expensed in branch operations.

20. YMCA Welcome Village

In 2009, the Association entered into a Memorandum of Understanding ("MOU") with the Capital Region Housing Corporation ("CRHC") relating to the development of the YMCA Welcome Village.

The Boyle Renaissance Condominium Corporation ("BRCC") was registered in 2013 for the purpose of facilitating the long-term ownership structure of the YMCA Welcome Village units. In 2013, legal titles of the following BRCC units were transferred to the Association and are included in capital assets:

- Melcor YMCA Village;
- Shirley Stollery YMCA Child Care Centre;
- YMCA Family Resource Centre, and;
- A portion of the West Building external structure and parkade (Note 5(a)).

The right to use land asset related to the Melcor YMCA Village has been recorded as an intangible asset (Note 5 (b)), at the estimated fair market value of \$2,526,000, as a proxy for the value of the right-to-use land asset.

In 2016, the Association entered into a long-term lease, to January 31, 2020 for \$1 per year, with the City of Edmonton, relating to the West building access and office administration areas.

The Association will hold title to the Melcor YMCA Village facility for a minimum of twenty years, the period of time that the Association is committed to operating affordable housing services under the terms of the provincial government capital grant.

December 31, 2018

20. YMCA Welcome Village (cont'd)

In 2013, an agreement was made with CRHC which includes the following:

- Allowing CRHC an option to purchase the Melcor YMCA Village and the related reserve fund for \$10. The option may be exercised at any time prior to January 18, 2034, with a transfer of ownership occurring not before January 18, 2034. The option period may be extended for an additional term of one year or such other period in excess of one year as agreed to by both parties.
- That the Association shall maintain a capital reserve to be used for major capital repairs, the balance of which will be transferred to CRHC if ownership transfers. All expenditures from the reserve are subject to written approval of CRHC.

The Association expects that the option will be exercised and ownership will transfer to CRHC in twenty years and accounts for the current access to the Melcor Village as a long-term operating lease. The Melcor YMCA Village building has been recorded as leasehold improvements, classified with buildings.

The Association allocates 4% of the housing revenue from the facility to the capital reserve, which is recorded as a long-term payable. Funding of the balance of the long-term payable is held in restricted cashable guaranteed investment certificates of \$297,795 (2017 - \$245,929).

21. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta) Schedule 1 - Operating Expenses

Year Ended December 31	2018	2017
Salaries, wages, and benefits	\$ 41,537,488	\$ 38,148,772
Occupancy	5,927,079	5,759,935
Supplies	3,694,650	3,873,692
Repairs and maintenance	2,578,034	2,512,828
Participant support costs	1,580,528	973,231
Finance and program registration fees	811,414	668,401
Purchased services, and insurance	790,632	829,142
Printing and promotion	759,497	1,027,204
Membership and Association dues	636,988	641,039
Employee and participant travel	500,428	517,143
Telephone and postage	429,551	444,209
Training	404,128	402,781
Bad debts	159,408	200,475
Miscellaneous	60,652	40,691
International program support	27,000	15,000
	\$ 59,897,477	\$ 56,054,543

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta) Schedule 2 – Homeward Trust Edmonton and Homeward Trust Foundation

Year Ended December 31

The revenues and expenses relating to operating grants from Homeward Trust Edmonton and
Homeward Trust Foundation are as follows:

2018

2017

Revenues		
Operating grants – other	\$ 1,229,866	\$ 1,096,940
Expenses		
Salaries, wages, and benefits	598,759	567,676
Participant support costs	425,462	336,946
Administration costs	163,787	151,926
Employee and participant travel	22,674	27,080
Miscellaneous	10,541	2,220
Telephone and postage	6,460	8,240
Training	1,364	1,947
Supplies	802	905
Printing and promotion	17	3
	1,229,866	1,096,940
Revenues over expenses	\$	<u>\$</u>
The continuity of deferred contributions and operating gr	ants is as follows:	
Balance, beginning of year	\$ 168,123	\$ 124,967
Add: operating grants received		
	1,226,375	1,140,096
Less: operating grants recognized as revenue	(1,229,866)	(1,096,940)
Balance, end of year	<u>\$ 164,632</u>	\$ 168,12 <u>3</u>

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta) Schedule 3 – The City of Grande Prairie Housing First Centralized Assessment

Year Ended December 31

Occupancy

Training

Telephone and postage

Revenues over expenses

Housing First Centralized Assessment program are as for	ne City of Grai	iue Pra	aine ioi the
Revenues Operating grants – other	\$ 380,730	\$	367,292
Expenses Salaries, wages, and benefits Administration costs	311,538 31,470		30 2 ,9 17 31,242

2018

18,804

6,770

4,678

2017

17,823

6,302

2,765

0	•	,
Participant support costs	3,150	1,804
Supplies	2,595	2,172
Employee and participant travel	1,505	2,267
Printing and promotion	220	
	380,730	367,292

The continuity of deferred contributions and operating grants is as follows:

Balance, beginning of year	\$	32,462	\$	24,290
Add: operating grants received		387,962		375,464
Less: operating grants recognized as revenue		(380,730)	-	(367,292)
Balance, end of year	<u>\$</u>	39,694	<u>\$</u>	32,462

The Young Men's Christian Association of Edmonton (Operating as YMCA of Northern Alberta) Schedule 4 – Government of Alberta Early Learning Child Care Centre Funding

Year Ended December 31, 2018

During the year, the Association received \$8,361,455 (2017 - \$nil) in funding from the Government of Alberta towards supporting the operation of nineteen Early Years Child Care Centres.

					Deferred		Deferred
		Funding		Revenue	Capital		Revenue at
		Received		Recognized	Contributions		End of Year
Access	\$	189,655	\$	52,297	\$ 80,580	\$	56,778
Affordability		6,148,286		3,561,723	-		2,586,563
Quality		728,894		31,133	70,759		627,002
Wage		784,620		476,951	-		307,669
Improvements	_	510,000		172,578		_	337,422
	\$	8,361,455	\$	4,294,682	\$ 151,339		3,915,434
Deferred interest revenue						_	119,057
Total deferred revenue at December 31, 2018						\$	4.034,491