



Tracey Lamb – Director of Program Development  
Nicole Greville – Outreach Manager

December 1, 2020

# Organization Mandate

- Vision: A community free of domestic violence, sexual assault, abuse and homelessness.
- Purpose: To lead in improving the fundamental safety and health of individuals, families and communities.
- Urban office in downtown area; office space secured in Anzac.
- Teleconference and videoconference service provided in Anzac, Janvier, Conklin, Fort McKay, 468 First Nation and Fort Chipewyan. Mobile service will resume post-pandemic.
- Funding will support three full-time counsellors to provide services that align with the Family and Community Support Services (FCSS) preventative social services mandate.

# Community Impact

- Clinical-level counselling
- Free of charge
- Available to individuals, families and groups
- Promote health and wellness of community members, including reducing anxieties, PTSD and other mental health issues, addictions, etc.

# 2021 Grant Request

2021 Grant Request	
Revenue	\$0
Expense (3 Full-Time Counsellors)	\$485,000
Subsidy Requested	\$485,000
Subsidy represents <b>100</b> % of total expenses (Subsidy/Expenses)	

Previous Year's Financial Information	
Last Fiscal Year End Date	March 31, 2020
Total expenses from previous year	\$7,468,513
Unrestricted Net Assets	\$2,266,923

# Expense Summary

Cost Category	Total Expense	Funded by RMWB
Salary/Wages (3 full time)	\$372,500	\$372,500
Program Costs	\$68,490	\$68,490
Overhead (utilities, insurance, etc.)	\$44,010	\$44,010
TOTAL	\$485,000	\$485,000

# Community Investment History

2021 Request	2020	2019
\$485,000	\$485,000	\$ 0

**Waypoints Community Services Association**

## 2021 Sustaining Grant Analysis

**CIP Grant Summary:**

2018	2019	2020	2021 Request	2021 Recommended by CIP	Variance Recommended vs. Requested
-	-	485,000	485,000	485,000	-

Fiscal Year End	Total Expenses	Unrestricted Net Assets
March 31, 2020	7,468,513	2,266,923

**Notes:**

Request is for 3 Counsellors to provide FCSS counselling services, in both urban and rural service areas.

Budget Line Description	2021 Total Budget	2021 Budget Request	2021 Recommended
<b>Revenues</b>			
RMWB Sustaining Grant	485,000	485,000	485,000
<b>Total Revenues</b>	<b>485,000</b>	<b>485,000</b>	<b>485,000</b>
<b>Expenses</b>			
FCSS Counsellor Salaries and Benefits	372,500	372,500	372,500
Program Costs	68,490	68,490	68,490
Administration (10%)	44,010	44,010	44,010
<b>Total Expenses</b>	<b>485,000</b>	<b>485,000</b>	<b>485,000</b>
<b>Total Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 2021 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 meets these requirements. The Application Form, including all required attachments, must be received by the closing date.

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

- 2021 Sustaining Grant Guidelines

If you have reviewed the 2021 Sustaining Grant Guidelines and have any questions regarding this application form or eligibility, please contact [CIP@rmwb.ca](mailto:CIP@rmwb.ca).

**Organization Name:** Waypoints Community Services Association

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

- that we have read the Sustaining Grant Guidelines;
- that we understand that this application form and all attachments shall be part of the public Council agenda and accessible through all methods that the Council agenda is available;
- that we understand that this application form and all required attachments must be completed in full and received before 4:30 p.m. MT on Friday, September 11, 2020;
- that we understand the term of the Sustaining Grant is January 1 to December 31, 2021 and that all expenditures must happen during this term; and
- that we are authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent.

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

CD MT

CD MT

CD MT

CD MT

CD MT

Signature of Board Member  
(must have signing authority)

Cliff Dimm

Print Name

2020-01-11

Date: (YYYY-MM-DD)

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

Michele Taylor

Print Name

2020-01-11

Date: (YYYY-MM-DD)





## Sustaining Grant Part A - Organization Summary

### 1. Organization Details

Organization Name:	Waypoints Community Services Association
Street Address:	#100 - 130 Prospect Drive
City/Hamlet:	Fort McMurray
Province:	Alberta
Postal Code:	T9K 2Z5
Email Address:	michele.taylor@waypointswb.ca
Act Registered Under:	Societies Act (Alberta)
Registration Number:	118928449RT0001

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

### 2. Main Contact

Title:	Executive Director
Name:	Michele Taylor
Daytime Phone:	s. 17(1)
Email Address:	michele.taylor@waypointswb.ca

### 3. Executive Director

Name:	Michele Taylor
Daytime Phone:	s. 17(1)
Email Address:	michele.taylor@waypointswb.ca

### 4. Board Chair / President

Name:	Cliff Dimm
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, 2021, please advise the Community Investment Program at CIP@rmwb.ca*





## Part B - Board Questionnaire

5. How often does the Board of Directors meet? 6 times per year

6. Minimum number of board members according to bylaws: 5

7. Number of board members:

Currently: 10

2019: 9

2018: 8

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

Advertizing on various social media sites and both Board and Leadership identification and recruitment of community members that fit our Board Matrix.

8. Please list your current Board of Directors:

Name	Board Position	Years on Board
Cliff Dimm	Board President/Chair	8.5
Colleen Kearney	Board Vice President/Vice Chair	7.5
Martin Carter	Board Treasurer	3.0
Jo-Anne Packham	Board Secretary	4.0
Gordon Armitage	Board Member	6.0
Arlene Rice	Board Member	5.5
Asif Syed	Board Member	3.0
Chris Pirie	Board Member	1.5
Sylvie Comtois	Board Member	1.5
Kerry Barswick	Board Member	1.0

## Part B - Board Questionnaire

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

If yes, complete the following table:

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

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

Board Members are required to supply Waypoints with a clear criminal record and vulnerable sector check and sign a confidentiality agreement.

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

The Board reviews our financial position 6 times per year.

Attempts to increase the number and type of financial support for the organization are on-going and include securing a 3-year \$75,000 per year agreement with Syncrude to support our Second Stage Housing costs, and various smaller corporate and individual donations. We also attract a variety of sponsors for fundraising events, although the pandemic has made that increasingly challenging.

In addition to the above, we have Government of Canada, Government of Alberta, RMWB, Service Clubs, Foundations, and Red Cross grants.

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 Community Investment Program at [CIP@rmwb.ca](mailto:CIP@rmwb.ca).



## Part C - Strategic Plan

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

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

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

## Part D - Organization Questionnaire

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

2018 (our 2020 Strategic Plan was delayed to 2021 due to the pandemic)

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

2018-2021 Waypoints' Strategic Plan - BRIEF OVERVIEW OF PRIORITIES

#### 1. PEOPLE

Goal 1: Attract and engage outstanding employees

#### 2. GENERATING RESOURCES

Goal 2: Be financially sustainable

#### 3. SYSTEMS AND PROCESSES

Goal 3: Continuously improve systems and processes to cultivate a structured, functional and adaptable organization.

#### 4. MARKETING AND COMMUNICATIONS

Goal 4: Increase community engagement with Waypoints

#### 5. WORKING ON THE ORGANIZATION

Goal 5: Demonstrate a commitment to organizational excellence

## Part D - Organization Questionnaire

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

Direct counseling services in alignment with the Family and Community Support Services (FCSS) guidelines, in both the rural and urban service areas.

#### Activities and Schedule

- 1:1 counseling and support services 60-90 minutes per session (rural and urban)
- group programming 90-120 minutes (rural and urban)
- consistent weekly presence (virtual teleconference and videoconference and some in-person dependent on Alberta Public Health recommendations and other pandemic issues) (Anzac, Fort McMurray, Fort McKay, Janvier)
- consistent bi-weekly presence (virtual teleconference and videoconference and some in-person dependent on Alberta Public Health recommendations and other pandemic issues) (Fort Chipewyan and Conklin)
- presentations and workshops for community and professionals (virtual during pandemic)
- training (external - virtual during pandemic)
- information booths (when possible or virtually due to pandemic)
- collaborative community meetings (virtual during pandemic)
- relationship building and maintenance

Waypoints has secured a permanent office in the Anzac Multiplex to deliver services. This is the most appropriate approach because the major identified barrier by rural community members and leaders is the lack of access to programs and services within their own communities. Our mobile teams are successfully addressing this issue.

We have considered the different needs of our clients. We currently have 3 team members that have a high degree of understanding of Indigenous cultures existing in these communities. All facilities used to deliver services are accessible to all members of the community, including the elderly and those with disabilities.



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

Provide strategic programs/services that are of benefit to the entire region:

Providing direct counseling services in alignment with the Family and Community Support Services (FCSS) guidelines, free of cost to all community members, in both the rural and urban service areas, will improve access and effectiveness of counseling services for all members of the region.

## 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:**

We secured the donation of 2 new Ford Explorer SUV's fully outfitted for winter travel from Interpipeline. They are currently in use by our Outreach Team.

- 17. Current Volunteer Information:**

	Per Organizational Needs:	Currently Filled:
Program & Service Volunteers	15	10
Fundraising Volunteers	25	18
Committee Volunteers	0	0
Administrative Volunteers	1	0
Total Organization Volunteers (Count each only once)	51	28



**Part E - Financial Information, Budget Request & Cash Flow****18. Current Staff Information:**

	Per Organization Chart:	Currently Filled:
Full Time Positions	55	52
Part Time Positions	13	11

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

Organizationally, we run a very lean budget. However, in the last year we had to make some cuts to unfunded expenses:

- reduced Second Stage Shelter Security Guard Schedule (still on-duty 7 days a week, but for shorter shifts)
- reduced staff training and travel budgets for unfunded positions

**20. 2021 Grant Request:**

Total 2021 Budgeted Revenue ( <b>excluding</b> RMWB Sustaining Grant)	\$	\$ 6,826,954.00
Total 2021 Budgeted Expenses	\$	\$ 7,311,954.00
Surplus* / (Deficit)	\$	-\$ 485,000.00

**2021 Sustaining Grant Request Amount:** **\$ 485,000.00**

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

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

January/February	\$ 121,530.75	April	\$ 162,041.00
(no more than 75% of request)			
August	\$ 81,020.50	October	\$ 121,530.75

\*\* 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.**

For the purpose of showing a full 12 months of expense for the 3 counselor positions, I am using the 2020-2021 budget.

Waypoints budget year runs April 1st to March 31st annually. If we received the grant, it would be for the last 3 months of the 2020/21 budget year and then for the 2021/2022 budget year, (starting April 1st, 2021).

**Part F - Required Attachments for Application**

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

- ☒ A detailed budget showing projected 2021 revenue and expenses
- ☒ 2021 Business Plan or Strategic Plan
- ☐ Logic Model (if available)
- ☒ Financial Statements of the most recent fiscal year

**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



Waypoints CIP Budget, 2020/2021  
Outreach Counsellors

**WAYPOINTS**

**Cost Category**

**Total Expense**

**Funded by RMWB**

Salary/ Wages (3 FTE)

\$372, 500

\$372, 500

Program Costs

\$68, 490

\$68, 490

Administration/ Overhead (utilities,  
insurance)

\$44, 010

\$44, 010

**Total**

**\$485, 000**

**\$485, 000**



#100, 130 Prospect Drive  
Fort McMurray, AB T9K 2Z5

T 780.743.4691  
F 780.791.5560

[www.waypointswb.ca](http://www.waypointswb.ca)



## WAYPOINTS 2018-2021 STRATEGIC PLAN

### VISION

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A community free of domestic violence, sexual assault, abuse, and homelessness

### CORE PURPOSE

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To lead in improving the fundamental safety and health of individuals, families and communities.

### CORE VALUES

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- Safety and Well-being
- Leadership
- Integrity
- Commitment
- Adaptability

## 2018-2021 Waypoints Strategic Plan

### 1. People

#### Goal 1: Attract and engage outstanding employees

- 1.1. Ensure that Waypoints is fully staffed with qualified people to meet current and emerging needs.
- 1.2. Identify and implement human resource management best practices.
- 1.3. Continue to build and maintain employee engagement and motivation.





**WAYPOINTS**

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## **2. Generating resources**

### **Goal 2: Be financially sustainable**

- 2.1. Develop sustainable funding sources that provide long-term support and stability.
- 2.2. Continue to build and maintain stakeholder and government relationships in support of financial sustainability.
- 2.3. Develop and evaluate options for the future of old Unity House.

## **3. Systems and processes**

### **Goal 3: Continuously improve systems and processes to cultivate a structured, functional and adaptable organization.**

- 3.1. Ensure the effective management of assets and facilities to support service delivery excellence.
- 3.2. Establish regular Policies and Procedures updates to reflect changes in the operating environment.
- 3.3. Develop and implement a business plan to direct the operations of the organization, including financials and information to assist in workforce planning.
- 3.4. Develop a well-functioning financial management system to plan, organise, control and monitor Waypoints financial resources.
- 3.5. Review and update risk management systems.
- 3.6. Build capacity within the organization to improve the collection, analysis, and reporting of data.

## **4. Marketing and Communications**

### **Goal 4: Increase community engagement with Waypoints**

- 4.1. Increase recognition and understanding of Waypoints programs and services.
- 4.2. Develop and implement a Social Media and Digital Media strategy.
- 4.3. Continue to host engaging and well-attended events.

## **5. Working on the organization**

### **Goal 5: Demonstrate a commitment to organizational excellence**

- 5.1. Create a 3-yr Board Development Plan to continue to build the Board's knowledge and effectiveness as champions of the organization.



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- 5.2. Become a leader in the community by increasing staff participation on external Boards and Committees.
  - 5.3. Incorporate trauma-informed service delivery into the governance and operations of the organization.

**WAYPOINTS COMMUNITY SERVICES ASSOCIATION**  
**Financial Statements**  
**Year Ended March 31, 2020**



**Donnelly & Co. LLP**  
*Chartered Professional Accountants*





## **INDEPENDENT AUDITOR'S REPORT**

### **To the Directors of Waypoints Community Services Association**

#### **Qualified Opinion**

We have audited the financial statements of Waypoints Community Services Association (the Association), which comprise the statement of financial position as at March 31, 2020, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, the Association derives revenue from fundraising and donation activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising or donation revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2020, current assets and net assets as at March 31, 2020.

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

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

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

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating 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.

*(continues)*

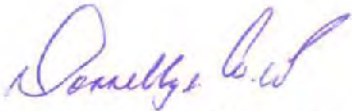
### **Auditor's Responsibilities for the Audit of the Financial Statements**

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.
- 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, Alberta  
September 24, 2020

  
Chartered Professional Accountants



**WAYPOINTS COMMUNITY SERVICES ASSOCIATION**  
**Statement of Financial Position**  
**As at March 31, 2020**

	Operating Fund	Capital Fund	Total 2020	Total 2019
<b>Assets</b>				
<b>Current</b>				
Cash and cash equivalents (Notes 4, 14)	\$ 1,695,734	\$ 284,054	\$ 1,979,788	\$ 2,033,633
Accounts receivable (Note 5)	207,146	-	207,146	219,443
Goods and Services Tax receivable	10,027	-	10,027	129,640
Prepaid expenses	95,054	-	95,054	75,744
	2,007,961	284,054	2,292,015	2,458,460
Capital assets (Note 6)	-	30,389,884	30,389,884	31,014,373
	\$ 2,007,961	\$ 30,673,938	\$ 32,681,899	\$ 33,472,833
<b>Liabilities</b>				
<b>Current</b>				
Accounts payable and accrued liabilities (Note 7)	\$ 467,916	\$ 229,343	\$ 697,259	\$ 596,876
Deferred contributions (Note 8)	466,703	-	466,703	889,642
Current portion of long term debt (Note 9)	-	220,558	220,558	214,329
	934,619	449,901	1,384,520	1,700,847
Long term debt (Note 9)	-	12,203,090	12,203,090	12,425,908
Deferred capital contributions (Note 10)	-	101,266	101,266	-
Unamortized deferred capital contributions (Note 11)	-	16,026,100	16,026,100	16,352,992
	934,619	26,780,357	29,714,976	30,479,747
Commitments (Note 12)				
<b>Net Assets</b>				
Internally restricted (Note 13)	700,000	-	700,000	700,000
Unrestricted	373,342	1,893,581	2,266,923	2,293,086
	\$ 2,007,961	\$ 30,673,938	\$ 32,681,899	\$ 33,472,833

On behalf of the Board

Executive Director

## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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## Statement of Changes in Net Assets

Year Ended March 31, 2020

	Operating Fund	Capital Fund	Sustainability and Emergency Fund	2020	2019
<b>Net assets - beginning of year</b>	\$ (37,213)	\$ 2,330,299	\$ 700,000	\$ 2,993,086	\$ 2,953,168
Excess (deficiency) of revenue over expenses	723,229	(749,392)	-	(26,163)	39,918
Interfund transfer	(312,674)	312,674	-	-	-
<b>Net assets - end of year</b>	\$ 373,342	\$ 1,893,581	\$ 700,000	\$ 2,966,923	\$ 2,993,086

Waypoints Community Services Association  
Statement of Operations  
For the Year Ended March 31, 2020

Donnelly & Co. LLP

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	Operating Fund										Capital Fund		2020	2019
	Shelter and Outreach Program	Opportunity For Change Program	Second Stage Housing Program	Sexual Assault (AASAS)	Sexual Assault (ACSS)	Sexual Assault (United Way)	Sexual Assault (CYAC)	Sexual Assault (VOCF)	Domestic Violence Outreach Program	Compass - Affordable Housing	General	Capital	Total	Total
<b>Grant Revenue</b>														
Alberta Community and Social Services	\$ 1,829,930	\$ -	\$ 737,233	\$ -	\$ 664,879	\$ -	\$ 109,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,341,524	\$ 3,298,401
Alberta Health Services	-	430,403	-	-	-	-	-	-	-	-	-	-	430,403	412,740
Department of Justice Canada	-	-	-	-	-	-	143,250	-	-	-	-	-	143,250	78,950
United Way	-	-	-	-	-	157,325	-	-	-	-	-	-	157,325	256,496
The Canadian Red Cross Society	-	-	-	-	-	-	-	-	126,731	-	-	-	126,731	248,634
Alberta Minister of Justice and Solicitor General	-	-	-	-	-	-	-	75,101	-	-	-	-	75,101	-
Other grants	23,014	-	-	16,488	-	-	-	-	51,237	-	288,226	-	389,945	451,572
Amortization of deferred contributions (Note 12)	-	-	-	-	-	-	-	-	-	-	-	526,466	526,466	536,696
Casino revenue	-	-	-	-	-	-	-	-	-	-	71,309	-	71,309	65,099
Donations	2,583	-	50,000	-	22,239	-	-	-	500	-	109,341	-	184,762	259,002
Fundraising (Note 15)	-	-	-	-	-	-	-	-	-	-	583,732	-	583,732	405,252
Insurance proceeds	-	-	-	-	-	-	-	-	-	40,229	-	-	40,229	-
Interest income	-	-	-	-	-	-	-	-	-	-	38,394	1,126	39,520	87,832
Other revenue	32,399	-	2,304	-	-	-	-	-	-	46,353	50,905	-	131,961	18,373
Rental revenue	-	-	50,646	-	-	-	-	-	-	1,150,416	-	-	1,201,062	1,295,339
	1,888,026	430,403	840,184	16,488	687,117	157,325	252,731	75,101	178,468	1,236,998	1,152,907	526,622	7,442,349	7,409,056
<b>Administration expense</b>														
Advertising	2,120	-	-	-	-	-	-	-	-	6,437	2,759	-	11,316	3,128
Bank charges, interest and penalties (recovery)	208	108	184	-	155	-	-	-	-	321	5,512	-	6,491	(18,365)
Board expenses	-	-	-	-	-	-	-	-	-	-	686	-	686	3,329
Covid-19 pandemic compliance	2,250	583	613	-	1,665	-	-	-	160	9,870	60	-	15,205	-
Fundraising (Note 16)	40	-	-	-	24,052	-	-	-	-	-	436,535	-	460,626	405,280
Insurance	8,927	-	-	-	4,400	-	-	-	-	-	-	-	11,227	-
Meals and entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-	1,083
Membership fees	3,250	-	390	-	-	-	-	-	-	-	60	-	3,700	12,086
Office equipment lease	951	-	-	-	-	-	302	-	-	(720)	(315)	-	118	29,039
Office supplies	26,410	5,245	1,553	-	19,741	-	12,837	-	2,032	1,657	12,403	-	81,747	43,432
Partner safety check	-	15,719	-	-	-	-	-	-	-	-	-	-	15,719	15,719
Professional fees	39,772	5,950	1,838	-	24,791	-	4,487	-	-	62,197	26,667	-	165,703	129,221
Public awareness	13,722	-	-	-	19,198	-	-	-	-	-	522	-	33,442	49,748
Staff and board travel	15,302	4,334	5,481	-	19,260	-	7,763	2,386	14,549	1,300	4,403	-	75,778	56,206
Staff appreciation	257	(40)	(10)	-	(102)	-	-	-	-	(32)	1,641	-	1,714	14,265
Staff recruitment and training	30,955	4,446	5,634	(548)	17,832	-	5,142	426	5,119	505	3,031	-	73,542	68,623
Telephone, fax and internet	18,470	4,993	9,832	-	2,286	-	3,000	-	899	1,467	4,403	-	45,351	35,912
Vehicle maintenance	4,366	-	-	-	-	-	-	-	-	4,018	498	-	8,881	4,439
	164,811	41,317	27,515	549	133,364	-	33,332	2,812	22,760	87,018	498,926	-	1,011,246	861,172
<b>Payroll expense</b>														
Salaries and benefits	1,526,286	331,618	503,720	17,017	503,223	185,910	126,132	72,033	185,157	58,575	437,708	-	3,893,480	4,020,310

Waypoints Community Services Association  
Statement of Operations  
For the Year Ended March 31, 2020

Donnelly & Co. LLP

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	Operating Fund										Capital Fund		2020	2019
	Shelter and Outreach Program	Opportunity For Change Program	Second Stage Housing Program	Sexual Assault (AASAS)	Sexual Assault (ACSS)	Sexual Assault (United Way)	Sexual Assault (CYAC)	Sexual Assault (VOCF)	Domestic Violence Outreach Program	Compass - Affordable Housing	General	Capital	Total	Total
<b>Direct client costs</b>														
Basic needs	-	-	-	-	-	-	-	-	-	-	-	-	-	231
Cable and internet	2,945	-	3,082	-	-	-	-	-	-	-	-	-	6,027	-
Client travel	7,855	55	1,223	-	100	-	-	-	-	-	-	-	9,035	13,155
Food	79,850	7,250	874	-	57	-	13	-	-	-	1,207	-	89,351	94,924
Furniture	-	-	6,838	-	-	-	-	-	-	-	-	-	6,838	-
Other client costs	11,751	38	5,964	-	-	-	-	-	-	104	-	-	17,855	18,435
Resource materials	11,872	11,214	522	-	15,563	-	373	13	757	-	(70)	-	40,242	-
Utilities	-	-	2,443	-	-	-	-	-	-	-	-	-	2,443	30,839
	114,053	18,555	20,947	-	15,719	-	386	13	757	104	1,227	-	171,801	122,555
<b>Facility costs</b>														
Amortization	-	-	-	-	-	-	-	-	-	-	-	910,050	910,050	897,586
Computer software and support	20,093	1,032	2,685	-	1,602	-	4,165	20	-	5,777	3,225	-	36,589	59,586
Furniture and equipment purchase	8,651	1,013	-	-	1,461	-	-	-	-	-	1,801	-	13,155	4,737
Household insurance	14,121	7,702	20,539	-	-	-	28,854	-	-	50,835	-	-	121,881	150,951
Household supplies	17,961	748	-	-	-	-	-	-	-	1,722	286	-	20,717	23,266
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-	-	365,964	365,964	372,010
Property tax	-	-	-	-	-	-	-	-	-	24,596	7,698	-	32,294	21,659
Rent	3,382	-	211,200	-	223	-	-	223	481	-	306	-	215,796	286,383
Repairs and maintenance	42,918	18,375	1,820	-	233	-	14,525	-	-	79,594	12,642	-	170,107	126,052
Security	7,665	4,112	157,319	-	-	-	-	-	-	2,192	229	-	171,516	217,033
Utilities	61,600	5,279	2,687	-	32,165	-	34,295	-	-	59,383	33,617	-	229,125	165,212
Waste disposal	940	641	-	-	-	-	11,013	-	-	20,965	9,221	-	42,760	38,412
	177,628	39,902	396,251	-	35,714	-	92,582	244	451	244,867	69,022	1,276,014	2,331,985	2,365,031
<b>Total expenses</b>	1,935,911	430,403	948,433	16,468	687,961	185,910	252,731	75,101	212,135	390,653	1,006,883	1,276,014	7,458,513	7,569,168
<b>Excess (deficiency) of revenue over expenses</b>	\$ (97,785)	\$ -	\$ (108,250)	\$ -	\$ (843)	\$ (28,585)	\$ -	\$ -	\$ (33,957)	\$ 845,335	\$ 146,024	\$ (749,392)	\$ (26,163)	\$ 39,916

## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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Statement of Cash Flows  
Year Ended March 31, 2020

	2020	2019
<b>Operating activities</b>		
Cash receipts from funders	\$ 6,882,919	\$ 6,149,232
Cash paid to suppliers and employees	(6,108,169)	(7,585,622)
Interest received	39,520	82,832
Interest paid	(365,964)	(372,010)
	<u>448,306</u>	<u>(1,725,568)</u>
<b>Investing activities</b>		
Purchase of capital assets	(285,562)	(3,402,229)
Proceeds from disposal of investments	-	2,613,869
	<u>(285,562)</u>	<u>(788,360)</u>
<b>Financing activity</b>		
Repayment of long term debt	(216,589)	(210,543)
<b>Increase in cash and cash equivalents</b>	<u>(53,845)</u>	<u>(2,724,471)</u>
Cash and cash equivalents - beginning of year	<u>2,033,633</u>	<u>4,758,104</u>
<b>Cash and cash equivalents - end of year (Note 4)</b>	<u><u>\$ 1,979,788</u></u>	<u><u>\$ 2,033,633</u></u>



## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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## Notes to Financial Statements

Year Ended March 31, 2020

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**1. Nature of operations**

Waypoints Community Services Association ("the Association") was incorporated under the authority of the Societies Act of Alberta as a not-for-profit organization. The Society is registered as a charity and thus is exempt from income taxes under the Income Tax Act (Canada) ("the Act"). In order to maintain its status as a registered charity under the Act, the Association must meet certain requirements within the Act.

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**2. Summary of significant accounting policies**Basis of presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Use of estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known.

Fund accounting

The operating fund reports the assets, liabilities, revenue and expenses related to the Association's program delivery and administrative activities.

The capital fund reports the assets, liabilities, revenue and expenses related to the Association's capital assets and capital campaign.

Cash and cash equivalents

Cash and cash equivalents are comprised of cash and short term investments with original maturities of three months or less. Cash and cash equivalents subject to restrictions that prevent its use for current purposes is included in restricted cash and cash equivalents.

*(continues)*

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## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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## Notes to Financial Statements

Year Ended March 31, 2020

**2. Summary of significant accounting policies** *(continued)*Capital assets

Capital assets which are over \$5,000 are recorded at cost. Capital assets less than \$5,000 are expensed in the year of acquisition. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Building - larger than 20,000 sq ft	40 years	straight-line method
Buildings - smaller than 20,000 sq ft	20 years	straight-line method
Automotive equipment	5 years	straight-line method
Computer equipment	3 years	straight-line method
Furniture and fixtures	5 years	straight-line method

In the year of acquisition, assets other than buildings are amortized at one-half their usual rates.

Buildings are amortized over their useful lives commencing at the earlier of when they are 90% occupied or when the construction loan is converted into a mortgage.

The Association regularly reviews its capital assets to eliminate obsolete items.

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the operating fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions restricted to the acquisition of capital assets are recorded as deferred capital contributions when received. When expended, they are transferred to unamortized deferred capital contributions and amortized to revenue at similar rates to the amortization of the related capital assets.

Investment income is recognized when earned.

Revenue from fundraising activities, including pledges and bequests, are recognized only when the amount to be received can be reasonably estimated and collection is reasonably assured.

*(continues)*



## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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## Notes to Financial Statements

Year Ended March 31, 2020

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**2. Summary of significant accounting policies** *(continued)*Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date.

Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred. However, transactions directly attributable to the acquisition, sale or issue of financial instruments that are not measured subsequently at fair value are amortized with the financial instruments.

Financial asset impairment

The Association assesses the impairment of its financial assets measured at cost or amortized cost when there are indicators of impairment. The amount of the impairment, which is not considered temporary, is recorded in excess revenue over expenses. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance accounts, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

Donated goods and services

The Association records donation in-kind with respect to goods and services donated when the fair value can be reasonably determined and would otherwise be purchased by the Association. Services donated to the Association through volunteer work are not reflected in these financial statements as the fair value is not readily determinable.

Allocation of expenses

Expenses are allocated to programs based upon their proportionate use of staff, space and other administrative expenses. Other expenses are allocated where applicable based on actual program identification.

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**3. Financial instruments**

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2020.

**(a) Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. It is management's opinion that the Association is not exposed to significant credit risk, as its primary sources of funding is from the Alberta Government. There remains the risk that donors, dependent on economic environments, are unable to contribute as much or as often.

*(continues)*

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## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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## Notes to Financial Statements

Year Ended March 31, 2020

**3. Financial instruments (continued)****(b) Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its receipt of funds from its funders, donors and other related sources and payment of long term debt and accounts payable.

**(c) Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Association manages exposure through its normal operating and financing activities. The Association is exposed to interest rate risk primarily on its long term debt.

**4. Cash and cash equivalents**

	Operating Fund	Capital Fund	2020	2019
Restricted - escrow (Note 9)	\$ -	\$ 284,054	\$ 284,054	\$ 233,899
Restricted - casino funds	17,827	-	17,827	122,197
Restricted - raffle funds	-	-	-	-
Restricted - held for other organizations	75,624	-	75,624	121,981
Restricted - surplus retention reserve	69,962	-	69,962	69,468
Restricted - replacement reserve (Note 14)	53,581	-	53,581	51,916
Security and FOB deposits	55,841	-	55,841	55,446
Unrestricted	1,422,899	-	1,422,899	1,378,726
	<u>\$ 1,695,734</u>	<u>\$ 284,054</u>	<u>\$ 1,979,788</u>	<u>\$ 2,033,633</u>

Expenses from restricted cash and cash equivalents under the operating fund require approval from the funder, the lender or the Alberta Gaming, Liquor and Cannabis Commission.

**5. Accounts receivable**

	2020	2019
Grants receivable	\$ 128,787	\$ 215,509
Insurance receivable	40,229	-
Pledges receivable	31,180	-
Amounts due from tenants	6,950	3,934
	<u>\$ 207,146</u>	<u>\$ 219,443</u>

## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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Notes to Financial Statements  
Year Ended March 31, 2020

**6. Capital assets**

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	\$ 1,145,681	\$ -	\$ 1,145,681	\$ 1,145,681
Buildings - Compass	23,121,631	2,885,373	20,236,258	20,814,300
Buildings - Unity House	8,903,225	442,987	8,460,238	8,595,861
Buildings - other	1,153,341	785,987	367,354	191,250
Automotive equipment	208,691	146,083	62,608	104,346
Computer equipment	81,639	81,639	-	-
Furniture and fixtures	289,113	171,368	117,745	162,935
	<u>\$ 34,903,321</u>	<u>\$ 4,513,437</u>	<u>\$ 30,389,884</u>	<u>\$ 31,014,373</u>

**7. Accounts payable and accrued liabilities**

	Operating Fund	Capital Fund	2020	2019
Accounts payable and accrued liabilities	\$ 195,568	\$ 198,603	\$ 394,171	\$ 178,046
Wages payable	140,883	-	140,883	210,663
Interest payable	-	30,740	30,740	30,740
Security and FOB deposits	55,841	-	55,841	55,446
Funds held for other organizations	75,624	-	75,624	121,981
	<u>\$ 467,916</u>	<u>\$ 229,343</u>	<u>\$ 697,259</u>	<u>\$ 596,876</u>

**8. Deferred contributions**

The deferred contributions reported in the operating fund represent the unspent portion of operating grants and gaming proceeds received from the funders or donors for specific programs and purposes. Deferred contributions are recognized as revenue when the related expenses are made. Changes in the deferred contribution balance are as follows:

	2020	2019
Balance, beginning of year	\$ 889,642	\$ 1,845,846
Received during the year	4,715,199	3,985,526
Recognized as revenue in the year	(5,138,138)	(4,941,730)
Balance, end of year	<u>\$ 466,703</u>	<u>\$ 889,642</u>

## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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Notes to Financial Statements  
Year Ended March 31, 2020

**9. Long term debt**

	<u>2020</u>	<u>2019</u>
CMHC mortgage bearing interest at 2.04% per annum, repayable in monthly blended payments of \$1,522. The loan matures on December 1, 2022 and is secured by land with a net book value of \$225,000 (2019 - \$225,000)	\$ 48,920	\$ 66,001
First National Financial LP term loan bearing interest at 2.94% per annum, repayable in monthly blended payments of \$47,024. The loan matures on March 1, 2025 and is secured by land and facility with a net book value of \$21,074,235 (2019 - \$21,652,278)	12,374,728	12,574,236
	12,423,648	12,640,237
Amounts payable within one year	(220,558)	(214,329)
	<u>\$ 12,203,090</u>	<u>\$ 12,425,908</u>

Principal repayment terms are approximately:

2021	\$ 220,558
2022	226,972
2023	229,112
2024	221,833
2025	11,525,173
	<u>\$ 12,423,648</u>

The First National Financial ("the Lender") term loan is secured by a first charge against the land and facility located at 130 Prospect Drive in Fort McMurray. It is also secured by an assignment of rents, first charge against present and after acquired property pertaining to this location and assignment of replacement reserve. This term loan may not be prepaid.

In addition to the monthly term loan payment, the Lender will collect 4% of estimated gross monthly rental income to fund a reserve for major capital repairs. Funding of the reserve is required throughout the term of the loan. The monies are held in trust by the Lender in an escrow account for future capital repairs. At March 31, 2020, \$284,054 (2019 - \$233,899) was held in trust by First National (see Note 4).



## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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## Notes to Financial Statements

Year Ended March 31, 2020

**10. Deferred capital contributions**

Deferred capital contributions represent the unspent restricted contributions towards construction of shelters, housing units and the care centre. Changes in the deferred capital contributions are as follows:

	2020	2019
<b>Buildings</b>		
Beginning balance	\$ -	\$ 5,485,423
Add: amounts contributed in the year	299,870	304,800
Less: amounts transferred to unamortized deferred capital contributions	(198,604)	(5,790,223)
	<u>\$ 101,266</u>	<u>\$ -</u>

**11. Unamortized deferred capital contributions**

Unamortized deferred capital contributions represent the unamortized portion of capital assets and restricted contributions that were used to purchase the Association's Centennial property, equipment at the Fraser property, capital grant and donations relating to the Compass building, capital grants, restricted gaming proceeds and donations relating to the new Unity House and donations received toward the purchase of automotive equipment and housing furniture. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives. Buildings less than 20,000 square feet have an estimated useful life of 20 years and buildings greater than 20,000 square feet have an estimated useful life of 40 years. Automotive equipment and equipment and furniture have an estimated useful life of 5 years.

Changes in the unamortized deferred capital contributions balance are as follows:

	2020	2019
<b>Buildings</b>		
Beginning balance	\$ 16,088,017	\$ 10,917,500
Add: transfers from deferred capital contributions	198,604	5,640,223
Less: amounts recognized as revenue during the year	(443,506)	(469,706)
	<u>15,843,115</u>	<u>16,088,017</u>
<b>Automotive equipment</b>		
Beginning balance	104,345	146,083
Less: amounts recognized as revenue during the year	(41,738)	(41,738)
	<u>62,607</u>	<u>104,345</u>

(continues)

## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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**Notes to Financial Statements**  
**Year Ended March 31, 2020**

**11. Unamortized deferred capital contributions (continued)****Equipment and furniture**

Beginning balance	\$ 160,630	\$ 35,882
Add: transfers from deferred capital contributions	-	150,000
Less: amounts recognized as revenue during the year	<u>(40,252)</u>	<u>(25,252)</u>
	<u>120,378</u>	<u>160,630</u>
	<u>\$ 16,026,100</u>	<u>\$ 16,352,992</u>

**12. Commitments**

The Association has entered into the following agreements:

- a) Elevator maintenance - 5 year contract commencing December 1, 2015 with a monthly fee of \$592.89 plus Goods and Services Tax, adjusted annually in accordance with labor costs, paid annually.
- b) Office equipment - 5 year lease commencing February 2, 2015 and ending on August 1, 2020 with a quarterly fee of \$3,320.93 plus Goods and Services Tax.
- c) Office equipment - 5 year lease commencing March 18, 2019 and ending on March 17, 2024 with a quarterly fee of \$233.64 plus Goods and Services Tax.
- d) Electricity service agreement - three year electricity agreement commencing August 15, 2018 with a fixed retail fee of \$0.07 per kWh and a pool market price for electricity usage which fluctuates based on market conditions.
- e) Natural gas service agreement - three year gas contract commencing August 15, 2018 with a fixed retail fee of \$0.36 per GJ and a spot market price for natural gas usage which fluctuates based on market conditions.
- f) Security service agreement - security agreement commencing July 22, 2019 with a fixed rate of \$30.72 per hour for an average monthly cost of \$9,584.64 plus Goods and Services Tax.

The following minimum payments are required under agreements a to c:

2021	\$ 4,468
2022	981
2023	981
2024	981

The Association has not met the reporting requirements under certain funding agreements with respect to providing audited financial information or audited financial statements within 90 days of the expiry of the agreements. This non-compliance has been discussed with funders and extension has been approved and did not result in the denial of further funding. Management will complete the required reporting.

**13. Internally restricted net assets**

The Association has internally restricted net assets of \$700,000 as sustainability and emergency funds to cover the cost of ongoing programs in the event of delay or unanticipated loss of funding from funders, and to cover the costs of unexpected events.



## WAYPOINTS COMMUNITY SERVICES ASSOCIATION

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## Notes to Financial Statements

Year Ended March 31, 2020

**14. Restricted - replacement reserve**

The Association is required to maintain a replacement reserve for the original Unity House with an annual allocation of \$1,614. A separate bank account is maintained for this purpose (see Note 4).

	2020	2019
Balance, beginning of the year	\$ 51,916	\$ 50,302
Transfer for the year	1,614	1,614
Interest earned	51	-
Balance, end of the year	\$ 53,581	\$ 51,916

**15. Donated goods and services**

Included in fundraising revenue and expenses are donated goods and services for various fundraising events held by the Association with an estimated fair value of \$195,754 (2019 - \$201,693).

**16. Economic dependence**

The Association is economically dependant on the Alberta government for its funding. All of the funding is used in various programs of the Association.

**17. Other**

In mid-March, the COVID-19 pandemic caused governments throughout the world to restrict their population's mobility which is having a profound impact on the local, national and international economies. These restrictions will have a prolonged impact. While implementing prudent health practices, the disruptions have had an impact on the Association's operations, including the transition to remote work for employees. Management will continue to monitor its impact including the risks identified in Note 3.