

Rocky View County
Family & Community Support Services (FCSS)

2022 FCSS GENERAL FUNDING APPLICATION

(FUNDING PERIOD: January 1 – December 31, 2022)

ALL INFORMATION PROVIDED IS PUBLIC

APPLICATION DEADLINE IS 4:00 P.M. AUGUST 30, 2021 NO EXCEPTIONS

1. ORGANIZATION INFORMATION	
Organization Name	Bearspaw Community Association
Program Name	Community Enrichment Program
FCSS Funding Request (over \$7,500) (from Section 9.6 C Proposed Budget)	\$15,500.00
E-Mail Address and Website	manager@bearspawlc.org www.bearspawlc.org
Mailing Address (include postal code)	253220 Bearspaw Road Calgary, AB T3L 2P5
Street Address (for courier purposes)	253220 Bearspaw Road Calgary, AB T3L 2P5
Agency Telephone Number	403-239-1502
Agency Fax Number	403-239-4668
Executive Director Name	Allen Vanderputten- BCA Chair
Program Contact Name	Chris Sharkey- Facility Manager
Phone Number (If different from above)	403-239-1502 Ext 100

2. CERTIFICATION OF COMPLIANCE

This is to certify that to the best of my knowledge and belief, the information included in this application complies with the requirements and conditions set out in the Family and Community Support Services Act and Regulation.
(<https://www.alberta.ca/family-and-community-support-services-fcss-program.aspx>)

A program outcomes evaluation is required by February 28, 2023 if your application is successful

Signature (Agency Signing Authority)

BCA Chair
Title

Allen Vanderputten

8/30/2020

Print Name

Date

Submit Completed Documents to, or for further assistance contact:

Dimitri Dimopoulos, FCSS Coordinator

Rocky View County

262075 Rocky View Point

Rocky View County, AB T4A 0X2

For further assistance, please call 403.520.1289 or email fcss@rockyview.ca

Please note that faxed or e-mailed copies of the application will not be accepted. It is strongly recommended that you courier or hand deliver your proposal (printed single sided pages only) and request confirmation of receipt.

APPLICATION DEADLINE IS 4:00 P.M. AUGUST 30, 2021 - APPLICATIONS NOT RECEIVED BY THIS DEADLINE WILL NOT BE ACCEPTED.

☒ Please email confirmation of receipt of this application to: manager@bearspawlc.org

RECEIVED
Aug 30/21

Please indicate how you heard of the Rocky View County FCSS Program:

_____ newspaper ad _____ social media _____ website visit/search
 __X__ word of mouth _____ other (specify) _____

3. SOCIETY MEMBERSHIP (current)	
Number of Members	942
Membership Fee Per Member	\$10 Senior Membership \$20 Adult Membership \$40 Family Membership

4. TYPE OF ORGANIZATION		
Alberta Societies Act Registration Number:	50009785	
Charitable Number (if have one):	10678-0109 RP0001	<input type="checkbox"/> Government Agency

5. DAYS AND HOURS OF OPERATION OF THE PROGRAM							
OPERATING HOURS	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
	9-5	9-5	9-5	9-5	9-5		
Dates not Open:	Saturday, Sunday, Statutory Holidays (office only)						
Statutory Holiday:	New Year's Day, Victoria Day, Family Day, Good Friday, Canada Day, Heritage Day, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day, Boxing Day			Other			

6. DOCUMENTATION REQUIREMENTS:	ATTACHED
<u>Do not provide other attachments unless requested to do so.</u>	
List of current agency Board of Directors by name and Board position (Board information is requested to ensure sufficient governance and make members accessible to administration, if required.) Do not include personal contact information (home addresses, emails, or phone numbers).	<input checked="" type="checkbox"/>
Fee Policy and Schedule (if applicable)	<input type="checkbox"/>
Organizational Chart of Agency	<input type="checkbox"/>
Certificate of Incorporation under the Societies Act if new applicant. (Not applicable to other municipal governments and associated departments)	<input type="checkbox"/> Included <input type="checkbox"/> Not Applicable
Constitution and Bylaws (first time applicants only unless changes were made by previously funded groups)	<input type="checkbox"/>
Job description(s) for County FCSS funded positions requested (first time applicants only unless changes were made by previously funded groups)	<input type="checkbox"/>
Most recent Audited Financial Statement	<input checked="" type="checkbox"/>

The personal information on this form is being collected for the purpose of determining eligibility of an applicant to receive FCSS funding; to assist in administering the FCSS funding; and to monitor, assess, and evaluate your program. This information is collected under the authority of Section 33 (c) of the Freedom of Information and Protection of Privacy Act and may become public information once it is submitted to the FCSS program. Questions regarding the collection of this information can be directed to the Manager, Recreation and Community Services at 403.520.6307.

7.1 PROGRAM DESCRIPTION

Provide a brief program description in a few sentences (to be used for publication by FCSS)

Our Community Enrichment Programs are designed to strengthen the sense of community by engaging the residents of the Bearspaw/Glendale area and providing individuals and families an awareness of emerging and current local social needs.

7.2 PREVENTION

In what way(s) is your program preventive in nature? Check the appropriate items from the following list. You will be required to report on each of the Outcomes that you have selected.

Provincial Outcome	Rocky View County Outcomes	
Improved social well-being of individuals	Outcome 1: Individuals experience personal well-being. Indicators: Resilience; self-esteem; optimism; capacity to meet needs; autonomy; competence; personal engagement; meaning and purpose.	<input checked="" type="checkbox"/>
	Outcome 2: Individuals are connected with others. Indicators: Quality of social relationships; social supports available; trust and belonging.	<input checked="" type="checkbox"/>
	Outcome 3: Children and youth develop positively. Indicators: Developmental assets.	<input checked="" type="checkbox"/>

Provincial Outcome	Rocky View County Outcomes	
Improved social well-being of families	Outcome 4: Healthy functioning families. Indicators: Positive family relationships; positive parenting; positive family communications.	<input checked="" type="checkbox"/>
	Outcome 5: Families have social supports. Indicators: Extent and quality of social networks; family accesses resources as needed.	<input type="checkbox"/>

Provincial Outcome	Rocky View County Outcomes	
Improved social well-being of the community	Outcome 6: The community is connected and engaged. Indicators: Social engagement; social support; awareness of the community; positive attitudes toward others and the community.	<input checked="" type="checkbox"/>
	Outcome 7: Community social issues are identified and addressed. Indicators: Awareness of community social issues; understanding of community social issues; agencies and/or community members work in partnership to address social issues in the community.	<input type="checkbox"/>

7.3 PRIMARY TARGET

Indicate the Primary target at whom the program is aimed by estimating the percentage of the program's FCSS allocation that is directed to services in the following categories.

Children	20	%
Youth	15	%
Families	15	%
Adults	10	%
Seniors	20	%
Volunteerism	10	%
Community Development	10	%
Total	100	%

7.4 SOCIAL SERVICE CONTINUUM

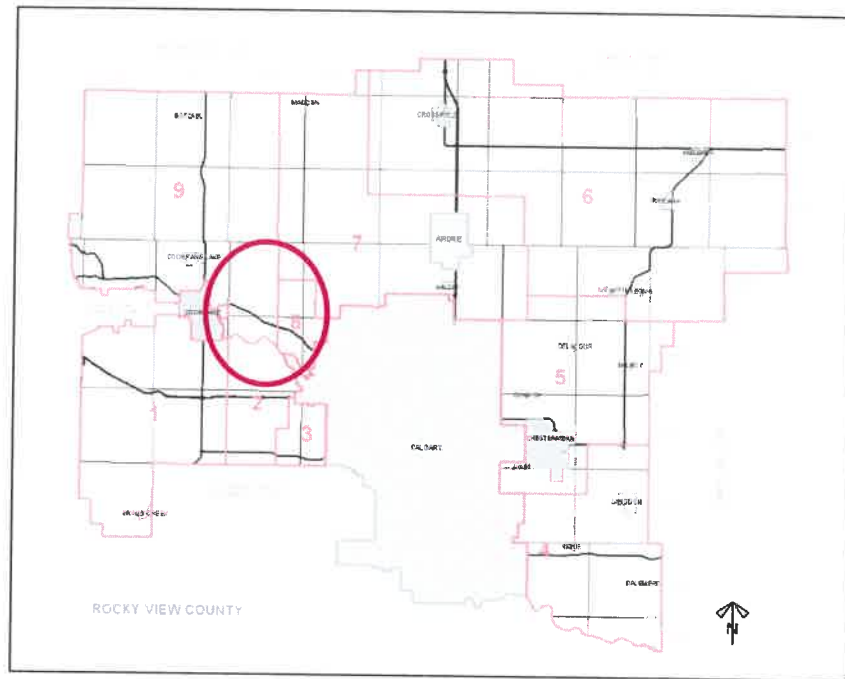
Please indicate the percentage of each section below that your program provides.

• Promotion: Programs and services that promote public education and awareness of social needs.	30	%
• Prevention: Programs and services focused at the earliest opportunity on individuals and families whose social well-being in community life is at risk.	25	%
• Early Intervention: Programs and services focused on individuals and families with identified early signs of unmet needs, who require support to enhance their social well-being.	25	%
• Specialized Services: Programs and services for individuals and families focused on emerging social needs not yet sufficiently addressed by community support.	20	%
• Remediation Services: Programs and services for individuals and families with clearly defined unmet needs, who require assessment, intervention, and treatment to enhance their social well-being.	0	%
Total	100	%

8. COORDINATION AND COMMUNICATION

A. Identify organizations within the program's catchment area (define your region of operation; include towns and border of service area and also clearly mark it on the map with thick black lines) that provide similar services.

- Western Rocky View Communities Development Society
- Bearspaw School
- Bearspaw Preschool Society
- Bearspaw Historical Society
- Bearspaw Lions Club
- Western Rocky View Parent Link Centre
- Cochrane FCSS
- Cochrane Boys & Girls Club



B. What cooperative and coordinative steps has the program taken with these agencies?

The BGCA must continue to grow and adapt to meet the changing needs of the expanding Bears paw/Glendale community. With this in mind, the BGCA continues to foster existing relationships with other stakeholders as well we seek to establish partnerships with other local groups to offer a fresh variety of social programs for the community.

Although many things changed during Covid and many programs are in a state of flux, the BGCA will continue its partnership with the Western Rocky View Parent Link Centre to host a number of parenting programs at the Bears paw Lifestyle Centre. Our biweekly Wiggle and Giggle free-play program is an example of the programming we currently offer with the assistance of the Parent Link Centre.

In previous years, we partnered with the Boys & Girls Club of Cochrane and will continue that relationship. They offer after school youth programing at our facility for young Bears paw/Glendale residents.

C. Describe the similarities and differences between the proposed program and those identified as being delivered by other organizations.

While there may be other organizations offering similar projects in Rocky View County, the distance to travel to these facilities often make the BGCA a primary choice for local residents. We are unaware of any other facilities in the immediate area offering programs similar to our Community Enrichment Programs.

OUTCOMES MODEL

(For further information on the outcomes model contact the County FCSS program for a copy of a toolkit.)

9.1 AGENCY/PROGRAM VISION

Desired social condition. May be your agency's existing vision statement.

Our Vision remains unchanged and if anything, the events of the past two years have strengthened our resolve to be a vibrant, unified, rural, sustainable community association where the mental, physical, and social needs of the residents of Bears paw Glendale are considered, defined, and met resulting in a strong inclusive, proud community where all age groups are equally valued and represented making the area an optimum place to live.

9.2 AGENCY/PROGRAM MISSION

Unique role in working towards the desired social condition. What are you currently doing to achieve your mission (e.g. other programs and services that are not a part of this application for funding)?

Our Mission is to enhance the lives of the residents of Bearspaw Glendale by providing a social heart where educational, cultural, and social opportunities are readily available through programs and services delivered after assessing the needs and wants of current community members while maintaining a sustainable organization.

9.3 STATEMENT OF NEED

Problem statement; description of the situation you wish to change.

- To reduce and remove barriers to community social services common in rural areas for all ages that include: transportation, time, cost, isolation, access to service, and awareness of services
- To provide programs that meet the changing needs of our rapidly growing community
- Educate and engage members of the community
- To help individuals and families to be prepared to deal with crisis and enhance their overall well-being.

9.4 STRATEGY/ACTIVITIES

How will the program address the specified need? What goal or long-term change or impact do you want to achieve? What are you going to do in the program to achieve your goal(s)?

- The Bearspaw Glendale Community Association will continue to offer family enrichment programs and services for residents of all ages locally at the Bearspaw Lifestyle Centre.
- To continue to identify community & membership needs and encourage involvement through volunteerism and advocacy.

9.5 RATIONALE

An explanation of why you believe this strategy or approach will work; include research if possible.

Taking into account the information gathered during the 2010 Rocky View County Community Social Needs Assessment we can make the following conclusions:

- People living in Rocky View County are more inclined to access programs and social services when they are located in their community
- The BGCA is the only organization that offers a broad range of social services to the Bearspaw Glendale area

Year over year, best way to engage area residents is to offer accessible programs, services, and volunteer opportunities connected to the issues residents can relate to and are local to our community.

9.6 INPUTS

***Please see end of application for budget shell. Budget sheet(s) MUST follow the template as provided.**

A. Have you researched or sourced other methods of funding? How do you propose to sustain this program?

We are always looking out for new ways to fund all of our programming. Despite the main group of our users being of an affluent status, much of our community's catchment is rural and we feel it necessary to provide high quality affordable programs for all.

Program Inputs for the Community Enrichment Program and associated services include:

- Utilizing volunteers where possible and growing our current volunteer base

- Reducing costs by using existing program supplies, materials and equipment from the Bears paw Lifestyle Centre and sharing supplies, materials, and equipment with other programs and organizations to leverage resources
- Minimal cost recovery through fees for service (fees may increase based on final funding amounts)
- Establishing community partnerships to effectively deliver Community Enrichment Programs and Services.
- Researching and encouraging corporate sponsorship when possible
- Sharing advertising and promotion expenses with other program budgets

To date, funds contributed to support FCSS programs from the Bears paw Glendale Community Association have been supplemented by membership dues and facility rental revenues. The goal of the BGCA is for all Community Enrichment Programs and Services to become self-sustaining over time.

B. Has this budget been authorized by your Board of Directors? Yes ☒ No ☐ If no, please explain:

9.7 PROJECTED OUTPUTS (Count of products and services delivered to the target group. For definitions, see the end of the report)

Please report the projected direct product of your activities, usually measured by volume of work accomplished. Must include projected number of individual participants, volunteers and volunteer hours. Other outputs may include projected number of training sessions, workshops, and community development programs. Include projected number of County residents utilizing services. Rocky View County residents do not include people who reside in Airdrie, Beiseker, Chestermere, Cochrane, Crossfield, Irricana or Redwood Meadows. It does include those who live outside of these municipalities and within the hamlets located within the County's borders.

A. PROJECTED NUMBER OF INDIVIDUAL PARTICIPANTS SERVED:

People served should only be counted once unless they are part of a family being served (see definitions). DO NOT include group participants, contacts, or community development initiatives if counted below.

Provide general summary of outputs here:

Our numbers include those enrolled in 3 yearly sessions: Fall, Winter & Spring

Number of Children/Youth (0 to 18 years) 185 Number of County Residents: 128

Number of Adults (19 to 64 years) 91 Number of County Residents: 72

Number of Seniors (65+ years) 50 Number of County Residents: 36

Number of Families 245 Number of County Families: 168

B. PROJECTED NUMBER OF GROUPS SERVED:

(e.g. workshops, training and/or education groups)

Provide general summary of outputs here:

Throughout the FCSS budget year, the BGCA hosts a wide variety of group based information sessions. These sessions average between 20 - 45 participants depending on the topic. While the majority of our participants are from the Bears paw/Glendale area, small percentages attend from the northwest communities of Calgary or from Cochrane. We intend to increase the number of one-day family workshops with the assistance of the Western Rocky View & Family Resource Centre and Parent Link of Cochrane.

Number of Groups: 20 Total Number of Participants: 525 Number of County Residents: 301

C. PROJECTED NUMBER OF CONTACTS PROVIDED:

(e.g. providing assistance with forms/referral; telephone, mail outs, email, and social media)

Provide general summary of outputs here:

The BGCA will occasionally be engaged by a resident looking for service above and beyond what we offer. Through our partnerships with other community stakeholders and organizations (Parent Link Centre and Western Rocky View Family & Community Resource Group) we are able to offer referrals to other services, which are outside the mandate of our association.

Number of Clients: 38 Number of County Residents: 38

D. PROJECTED NUMBER OF COMMUNITY DEVELOPMENT INITIATIVES:

(E.g. community assessment, mobilization, and/or advocacy committees. Do not include service to individuals)

Provide general summary of outputs here:

Number of Initiatives: 0 Number of Clients: 0 Number of County Residents: 0

E. VOLUNTEERISM

a) What are the roles of volunteers in the program?

- Board Members
- Coordinators, promoters and facilitators of our programs & services
- Administration assistance
- Program instructors/assistants
- Program set up & take down
- Casino volunteers to generate operating funds which are contributed towards FCSS programming

b) How does the program promote, encourage, and facilitate the use of volunteers?

Volunteer opportunities are promoted internally, on bulletin boards, published in the community newsletter, through mass emails to our membership, on our website, through Bearspaw School weekly mail-outs, via our social media accounts, on our bold signs and by word of mouth.

c) Total number of volunteers in agency/program:

42

d) Total number of volunteer hours in 2020:

120

e) Estimated number of volunteer hours until the end of 2021:

376

9.8 EXPECTED OUTCOMES

Statements, which describe the difference the agency/program intervention will make with clients in the short term, mid-term, and long term. These must logically connect to the Provincial and Rocky View County Outcomes in Section 7.2.

Short-Term:

- Increase in awareness of community program needs
- Establish further partnerships with community groups/stakeholders
- Contribute to stakeholder organizations
- Increase community knowledge of available programs
- Increase youth involvement in program creation processes

Mid-Term:

- Residents develop a deeper sense of community
- Youth become further engaged in community programs
- Families benefit from programs offered at the community centre

Long-Term:

- Increase in Youth resiliency in the Bearspaw Glendale Area
- Increase in Family solidarity
- Re-establishment of the concept of community

9.9 OUTCOME INDICATORS

List the specific items of information that you will track to measure your program's success on outcomes. These are generally in the form of a cluster of questions or surveys and relate directly to the Rocky View County Outcome Indicators listed in Section 7.2. Copies of the Provincial FCSS Measures Bank are available upon request.

- Continual attendance for upcoming offerings
- Increase in the number of volunteers
- Volunteers feel valued and recognized
- Community members participate in the design & delivery of programs
- Community members serve on committees

- Greater awareness of programs and services offered in Bearspaw
- Partnership relations are established & maintained
- Value achieved from the program - self-esteem, self-awareness, confidence, social connections, and/or sense of community.

10. ADDITIONAL INFORMATION

Please provide a brief agency/program history.

BGCA has provided programs and events, which support and enhance the Bearspaw Glendale community for the past 18 years with the assistance of FCSS. We have been able to significantly grow our program offerings and community events while focusing on the need for social connection in our rural location. With the yearly FCSS funding we can offer programs at a reduced rate, which is incentive for registration.

11. STORIES

Please provide 1 or 2 short anecdotal stories about some of your County rural clients who have received services from your organization, and how their situation has improved as a result of their involvement in this program. This story may be used for publication by FCSS. Please do not include any client identifying information.

Despite cancellation of many of our programs due to Covid this past year, we managed to run our Girl's Group via zoom and didn't miss a beat. I, as the Facility Manager participated in one of these zoom sessions with the instructor and it was apparent that these girls were happy to be spending some time together and the lack of in-person contact didn't seem to be of consequence. Kid's are resilient!

**INSERT BUDGET DETAILS ON THE FOLLOWING PAGE
DO NOT INCLUDE IN-KIND SUPPORTS, ONLY ACTUAL DOLLARS
AN EXCEL SPREADSHEET IS AVAILABLE FOR INSERTION**

Please ensure that section 9.6 C starts on a page(s) with no other sections on the page(s). For consistency purposes, it is **IMPERATIVE** that you use the following template as provided and **NOT** modify it, other than adding additional lines.

9.6 C. INPUTS (Resources dedicated to the program. Include staff and budget for one year.)			
2022 PROPOSED BUDGET (Ensure all calculations are correct. Use the second column to itemize the program expenses to which you plan to direct the County FCSS funds. Column 1 + Column 2 = Column 3)			
ITEM	Column 1 2022 Costs to be paid or contributed by the Applicant and other funding partners (Agency Contribution)	Column 2 2022 Costs to be funded by County FCSS (Program Request)	Column 3 2022 Projected Year End Total Program Budget (Total Cost)
EXPENSES			
PERSONNEL (specify positions and hours per week)			
Office program administrator, Financial Accountant	7000.00		7000.00
Janitorial/Maintenance 3hrsX10 sessions-special service outside regular staffed hours	750.00		750.00
Youth program Instructor		3500.00	3500.00
a. SUBTOTAL PERSONNEL	7750.00	3500.00	11250.00
TRAVEL & TRAINING (specify)			
Kilometer reimbursements		500.00	500.00
b. SUBTOTAL TRAVEL & TRAINING		500.00	500.00
MATERIALS AND SUPPLIES (specify)			
Senior Activities		3500.00	3500.00
Preschool program		500.00	500.00
Youth program		1500.00	1500.00
Office Expenses(printing, paper, copying, postage), Promotions		2000.00	2000.00
c. SUBTOTAL MATERIALS AND SUPPLIES		7500.00	7500.00
OTHER (specify)			
Volunteer Appreciation	500.00		500.00
Youth Workshop Instruction(3)		3000.00	3000.00
Lunch and Learn Facilitators		1000.00	1000.00
d. SUBTOTAL OTHER	500.00	4000.00	4500.00
e. TOTAL EXPENDITURES (e=a+b+c+d)	8250.00	15500.00	23750.00
REVENUE (specify other sources of funding including fundraising, fees for service, other grants, etc.)			
Fee for Service-Youth Program	4000.00		
-Youth Workshops(3)	1250.00		
-Senior Program	3000.00		
f. TOTAL REVENUE	8250.00		
g. FCSS REQUEST (DEFICIT = Total of Column 3 Expenditures - Total Revenue)		15500.00	

COMPLETE THIS SECTION ONLY IF YOU RECEIVED 2021 COUNTY FCSS FUNDING AND ARE APPLYING FOR AN INCREASE.

12. 2022 FUNDING INCREASE REQUEST EXPLANATION	
A. 2021 County FCSS Grant	
B. 2022 County FCSS Request	
C. Does this request result from a decrease in other funding support? Specify.	
D. Identify requested funding increase. List each category and the amount of increase (e.g. Personnel, Materials and Supplies).	
E. Provide a rationale together with supporting data, using demographics as necessary.	
F. How will this increase impact clients and services? How will the change be measured? If the increase is not granted, what effect will it have?	
G. Outline the efforts already taken to accommodate the proposed program adjustment.	
H. How many years have you received County FCSS funding?	

2021-2022 Bearspaw Community Association Board List

Chair- Allen Vanderputten

Vice Chair- Vacant

Treasurer- Tahir Jamil

Programs Chair- Anitra Apps

Facilities Chair- Bruce Hanson

Director at Large- Hans Hirschmanner

Director at Large- Coralee Talen

Director at Large- Anita Carey

BEARSPAW COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS (Audited)

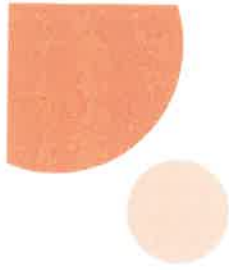
March 31, 2021

BEARSPAW COMMUNITY ASSOCIATION

March 31, 2021

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Heidi Brauer

Chartered Professional Accountant

(403) 244-4111 ext. 209
heidi.brauer@calgarycommunities.com
110, 720 - 28 Street NE Calgary, AB T2A 6R3

Independent Auditor's Report

To the Members of:
Bearspaw Community Association

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the Statement of Financial Position of the Bearspaw Community Association as at March 31, 2021 and the Statements of Operations, Net Assets and Cash Flows and a summary of significant accounting policies and other explanatory notes for the year ended March 31, 2021.

In my opinion, except for the effects of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself of the completeness of fundraising activities described in the next paragraph, these financial statements present fairly, in all material respects, the financial position of the Bearspaw Community Association as at March 31, 2021 and the results of its operations and cash flows for the year ended March 31, 2021 in accordance with Canadian accounting standards for not-for-profit associations.

Basis for Qualified Opinion

In common with many not-for-profit associations, the Bearspaw Community Association derives revenue from certain fundraising activities, e.g. the Christmas Market and various social events, the completeness of which is not subject to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the Bearspaw Community Association and I was not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, assets and net assets. I conducted my audit in accordance with Canadian auditing standards. I am independent of the Bearspaw Community Association in accordance with the ethical requirements that are relevant to my audit and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit associations and for such internal control as management determines 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 Bearspaw Community 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.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, concluding on the appropriateness of management's use of the going concern basis of accounting as well as evaluating the overall presentation of the financial statements. I would like to draw your attention to Note 13 - Uncertainty due to the COVID-19 pandemic.

I communicate with those charged with governance regarding the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.

Matter of Emphasis

During the fiscal year, the Association changed the name from Bearspaw-Glendale Community Association to Bearspaw Community Association.

Calgary, Alberta
Date of board approval

Heidi Brauer
Chartered Professional Accountant

BEARSPAW COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
(Audited)

As at March 31

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents - operating	\$ 101,430	\$ 130,030
Externally restricted assets (Notes 3)	20,213	12,628
Investments, unrestricted (Note 9)	306,269	281,136
Accounts receivable - operating	23,392	6,790
GST receivable	7,111	14,508
Prepaid expenses (Note 10)	16,008	10,319
	<u>474,423</u>	<u>455,411</u>
PROPERTY AND EQUIPMENT (Note 4)	<u>974,535</u>	<u>1,078,329</u>
TOTAL ASSETS	<u><u>\$ 1,448,958</u></u>	<u><u>\$ 1,533,740</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 25,424	\$ 41,030
Payroll liabilities	1,459	1,576
Deferred cash contributions (Note 3)	20,213	12,628
Deferred revenues	9,110	10,548
TOTAL CURRENT LIABILITIES	<u>56,206</u>	<u>65,782</u>
LONG TERM LIABILITY		
CEBA loan (Note 12)	60,000	-
DEFERRED CAPITAL CONTRIBUTIONS (Note 6)	<u>494,704</u>	<u>537,352</u>
NET ASSETS		
Unrestricted	358,217	389,629
Invested in property and equipment	479,831	540,977
TOTAL NET ASSETS	<u>838,048</u>	<u>930,606</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,448,958</u></u>	<u><u>\$ 1,533,740</u></u>

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS:

signed:.....
Chair

signed:.....
Treasurer

The accompanying notes and schedules are an integral part of the Financial Statements

BEARSPAW COMMUNITY ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
(Audited)

For the Year Ended March 31

	Unrestricted	Invested in Property and Equipment	2021 Totals	2020 Totals
Balances, Beginning of the Year	\$ 389,629	540,977	930,606	903,444
Increases (decreases)	(31,412)	(61,146)	(92,558)	27,162
Balances, End of the Year	\$ 358,217	479,831	838,048	930,606

The accompanying notes and schedules are an integral part of the Financial Statements

BEARSPAW COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
(Audited)
For the Year Ended March 31

	<u>2021</u>	<u>2020</u>
REVENUE		
Grants and contributions (Note 7)	\$ 184,526	\$ 147,702
Rentals (Schedule 2)	70,508	146,035
Events (Schedule 1)	20,380	37,456
Contributions from casino (Note 11)	12,415	56,438
Programs (Schedule 4)	11,198	75,286
Memberships	7,266	12,989
Interest	3,325	5,803
Other and administration	555	1,919
TOTAL REVENUE	<u>310,173</u>	<u>483,628</u>
EXPENDITURES		
Salaries and benefits	146,939	178,582
Building and equipment repairs and maintenance (Schedule 3)	45,890	72,908
Administration/office (Schedule 3)	29,325	35,183
Utilities (Schedule 3)	22,209	25,808
Programs (Schedule 4)	17,638	54,033
Insurance	13,118	10,800
Professional fees/legal	10,632	11,661
Events (Schedule 1)	8,583	20,067
Ground maintenance	7,712	24,852
Equipment rentals	994	-
Volunteer appreciation	569	2,068
TOTAL EXPENDITURES	<u>303,609</u>	<u>435,962</u>
Excess of revenue over expenditures before amortization and write-off	6,564	47,666
Plus: Amortized deferred capital contributions (Note 6)	110,206	107,312
Less: Amortization	<u>(133,520)</u>	<u>(127,816)</u>
Excess of revenue (deficiency) after amortization before write-off	(16,750)	27,162
Write-off of development costs (Note 8)	<u>(75,808)</u>	<u>-</u>
EXCESS OF REVENUE (DEFICIENCY) AFTER WRITE-OFF	<u><u>\$ (92,558)</u></u>	<u><u>\$ 27,162</u></u>

The accompanying notes and schedules are an integral part of the Financial Statements

BEARSPAW COMMUNITY ASSOCIATION
STATEMENT OF CASH FLOWS
(Audited)

For the Year Ended March 31

	<u>2021</u>	<u>2020</u>
Cash generated from/(used in):		
OPERATIONS:		
Excess of revenue (deficiency) over expenditures after amortization and write-off	\$ (92,558)	\$ 27,162
Non-cash items:		
Amortization	133,520	127,816
Amortized contributions (Note 6)	(110,206)	(107,312)
Write-off	75,808	-
Changes in non-cash operating working capital:		
Accounts receivable	(16,603)	12,670
GST receivable	7,397	(7,896)
Prepaid expenses (Note 11)	(5,689)	(347)
Accounts payable and accrued liabilities	(15,606)	21,851
Payroll liabilities	(117)	(14)
Deferred revenues	(1,437)	(15,250)
Net cash from operating activities	<u>(25,491)</u>	<u>58,680</u>
FINANCING:		
Deferred cash contributions (Note 3)	7,585	(158,362)
CEBA loan	60,000	-
Deferred capital contributions (Note 6)	67,558	257,210
Net cash from financing activities	<u>135,143</u>	<u>98,848</u>
INVESTING:		
Purchase of property and equipment	(105,534)	(347,061)
Investments	(25,133)	108,745
Net cash used in investing activities	<u>(130,667)</u>	<u>(238,316)</u>
DECREASE IN CASH AND CASH EQUIVALENTS	(21,015)	(80,788)
Cash and cash equivalents, beginning of the year	<u>142,658</u>	<u>223,446</u>
CASH AND CASH EQUIVALENTS, END OF THE YEAR	\$ <u>121,643</u>	\$ <u>142,658</u>
Consisting of:		
Unrestricted cash and cash equivalents	\$ 101,430	\$ 130,030
Externally restricted cash and cash equivalents (Note 3)	20,213	12,628
	<u>\$ 121,643</u>	<u>\$ 142,658</u>

The accompanying notes and schedules are an integral part of the Financial Statements