

2016 GUIDE



Application Deadline

4:30 p.m. Friday, October 9, 2015

ABOUT THE GRANT...

The City of Edmonton Community Investment Operating Grant (CIOG) provides operating assistance to not-for-profit organizations to enhance their ability to provide programs, services or activities that benefit the citizens of Edmonton. (City Bylaw 14157 and City Policy C211F). The grants' Priorities and Guidelines improve Edmonton's livability, one of the ten year goals in The Way Ahead: Edmonton's Strategic Plan 2009-2018 and The Way We Live: Edmonton's People Plan.

The Community Investment Operating Grant is for not-for-profit organizations whose **registered mandate** falls under one of the following:

"Social Services" - social programs and activities that help the citizens of Edmonton to strengthen personal or community life.

"Multicultural" - promotion of human and group relations, in which ethnic, racial, religious, and linguistic similarities and differences are valued, respected and exchanged.

"Recreation/Amateur Sport" - those activities and experiences in which an individual chooses to participate in his/her leisure time and includes, but is not limited to, athletic, physical, historical, natural science, cultural, social and intellectual activities.

NOTE: An organization can receive **only one** Operating Grant per year through the City of Edmonton funding sources.

- ♦ Community Leagues apply to the Community League Operating Grant Program.
- ♦ Designated Seniors Centres apply to the Seniors Centres Investment Program.
- ♦ Heritage organizations apply to the Edmonton Heritage Council.
- ♦ Performing Arts Organizations apply to the Edmonton Arts Council.

IMPORTANT INFORMATION

1. Information Sessions

Learn about the grant application process and required content for financial statements.

**When: Tuesday September 15, from 2:00 – 4:00 OR
Wednesday, September 16, from 6:00 – 8:00**

**Where: Central Lions Seniors Centre
11113-113 Street [free parking]**

To Register: call **780-496-4933** or e-mail grants@edmonton.ca

- ### 2. Download the Guide and 2- part Application Form
- www.edmonton.ca/grants at
http://www.edmonton.ca/for_residents/community-investment-operating-grant.aspx .

Questions? Call 780-496-4933 or Email grants@edmonton.ca

ELIGIBILITY

The Applicant must:

- ◆ Be a not-for-profit organization registered prior to October 10, 2014
- ◆ Have the majority of its participants living in Edmonton
- ◆ Provide direct on-going programs and services that improve quality of life primarily for residents of the City of Edmonton
- ◆ Accomplish an adequate level of activity to merit a grant
- ◆ Address the CIOG Priorities and Guidelines through their programs and services
- ◆ Have open membership except for valid program factors (e.g. age)
- ◆ Use the grant to further the Applicant's mandate as outlined in its constitutional documents
- ◆ Demonstrate fiscal responsibility and be managed in a responsible manner.
- ◆ Demonstrate initiative and success in generating diverse sources of funding
- ◆ Submit application and required documents by the deadline
- ◆ Have Year End Financial Statements that follow Generally Accepted Accounting Principles for not for profit organizations.

The Applicant must not:

- ◆ Receive operating funds allocated by any other City of Edmonton source including City Council or Committees of City Council or grants administered by the Edmonton Arts Council or Edmonton Heritage Council.
- ◆ Use the grant for capital purposes, including but not restricted to, the purchase of land, equipment, fixtures or physical facilities
- ◆ Duplicate the activities of other Applicants or other government supported organizations
- ◆ Use the grant, directly or indirectly, to further a profit venture
- ◆ Be in arrears of payments to their accounts with the City of Edmonton
- ◆ Have outstanding reports for any previous grants received from the City of Edmonton
- ◆ Pay Board members for their role on the board or as paid employees (some exceptions may be considered)

CIOG PROGRAM PRIORITIES & GUIDELINES 2014-2016

PRIORITIES

1. Organizations demonstrate sound management practices and good governance (financial, board, and organizational) in carrying out their constitutional objectives.
2. Organizations address the City of Edmonton's ten-year goal to "Improve Edmonton's Livability" by contributing towards goals and objectives in Edmonton's People Plan: The Way We Live.

http://www.edmonton.ca/for_residents/Way_We_Live_Strategic_Goals.pdf

GUIDELINES

1. Organizations may receive one operating grant per year funded by the City of Edmonton. These include operating grant programs for community leagues and seniors' centres, operating grant programs administered by the Edmonton Arts Council and Edmonton Heritage Council.
2. Edmonton based organizations providing services and programs outside of Edmonton may be considered provided that separate financial information is submitted for the Edmonton-based programs and services.
3. Organizations that have two years or more of unrestricted cash reserves or restricted but available for operating expenses, may not be considered for an operating grant.
4. Organizations with operating expenses over two million dollars will not normally be considered.

APPEALS

An applicant may submit an appeal to the Community Services Advisory Board in the case where it can be demonstrated that the information in the application was misunderstood in the assessment process. An appeal must be submitted in writing by the date provided in the letter of recommendation.

The following are not considered grounds for appeal:

- ♦ Dissatisfaction with the grant amount.
- ♦ A grant application and/or required documents were not submitted by the deadline.
- ♦ Changes in the organization's circumstances since the submission of the grant application.
- ♦ Changes in the Application since the grant deadline date.
- ♦ Actions of other City departments that affect the Applicant since submitting the grant application. (e.g. complaints about taxes, utilities, rentals)
- ♦ Applicant does not meet eligibility criteria.

TIPS FOR PREPARING A STRONG APPLICATION

- ♦ **Be sure your financial statements meet the requirements as listed in this GUIDE.** (See example on page 7.)
- ♦ **Know the Purpose of the Grant Program** – Be sure you understand the grant eligibility criteria, priorities and guidelines. They serve as the foundation for the review and assessment of your application.
- ♦ **Follow the Requested Format** – Use the application form provided and do not change the format.
- ♦ **State Accurate and Factual Information** – Be truthful and accurate in all statements

made in your application. Applications may be subject to random audits so information and statistics should be provable with appropriate documentation if requested.

Provide Clear, Concise Answers – Clear, well-written and complete answers will provide the reviewer with all required information

Attend an Information Session – All applicants are welcome to attend an information session prior to applying for the Community Investment Operating Grant. It is strongly recommended that first time applicants and/or organizations that review their year end financials internally attend one of the free information sessions to fully understand the grant requirements. (see session dates on page 2)

REQUIRED DOCUMENTS

1. Most recent **Year End Financial Statements** (See example of a Financial Statement on page 7).

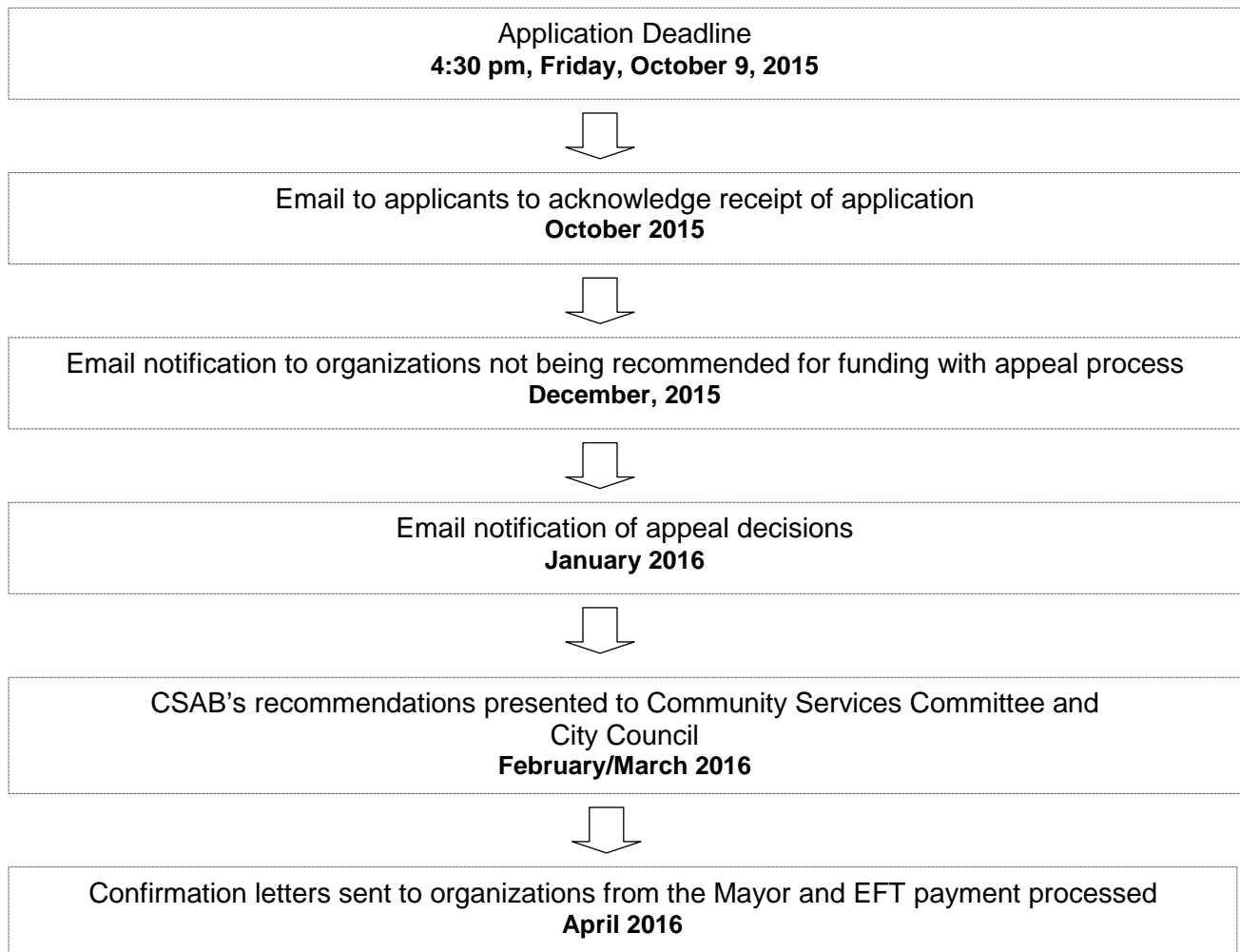
NOTE: Financial Statements **must** be signed by 2 Board members.

NOTE: Financial Statements that are not presented either as a Notice to Reader, a Review or an Audit must include a Bank Reconciliation and Bank Statement as at the fiscal year end.

2. The **Annual Report / President's Report** as presented at the most recent Annual General Meeting
3. **Minutes** of the most recent **Annual General Meeting**
4. **Board Minutes** approving funds to be saved for specific purposes.
5. Current **Proof of Filing or Annual Return stamped by Corporate Registries.**
6. Copy of **City of Edmonton lease or license** (if applicable).
7. **Constitutional Documents for first time applicants only.** (Certificate of Incorporation, Objects and Bylaws)
8. **New or Amended Bylaws** (if applicable).
9. **Certificate of Amendment to Bylaws** (if applicable)
10. **Part B – Financial Information**
11. **Part C – Electronic Funds Transfer Request Form**

GRANT REVIEW PROCESS & TIMELINE

The Community Services Advisory Board (CSAB) is appointed by City Council and administers the Community Investment Operating Grant Program. The review is overseen by the CSAB through a Grant Review Committee made up of CSAB Board members chosen for their knowledge and experience in one of the following sectors: Social Services, Amateur Sport/Recreation, and Multicultural.



Sample

Financial Statements

**XYZ Youth Centre
December 31, 2012**

Note:

*The headings **highlighted in yellow** are what the City of Edmonton requires in a year end financial statement.*

*The Revenues and Expenses in these financial statements are examples only.
Revenue and Expense lines can be changed to be specific to your organization.*

XYZ YOUTH CENTRE

STATEMENT OF FINANCIAL POSITION

(may also be called Balance Sheet)

ASSETS	(most recent completed fiscal year)	(previous year)
	XXXX	XXXX
Current Assets:		
Cash and term deposits	38,000	28,200
Accounts receivable	15,000	19,000
Prepaid expenses	3,200	4,200
	<u>\$ 56,200</u>	<u>\$ 51,400</u>
LIABILITIES		
Current Liabilities:		
Accounts payable and accrued liabilities	11,000	9,200
Deferred revenue (Note 3)	31,750	35,200
	<u>42,750</u>	<u>44,400</u>
NET ASSETS		
Net Assets:		
Unrestricted (Operating)	8,450	5,000
Restricted	5,000	2,000
Invested in Capital	0	0
	<u>13,450</u>	<u>7,000</u>
	<u>\$ 56,200</u>	<u>\$ 51,400</u>

XYZ YOUTH CENTRE

STATEMENT OF OPERATIONS

(may also be called Income Statement)

	(most recent completed fiscal year)	(previous year)
	XXXX	XXXX
Revenue:		
Foundation	18,000	18,000
Revenue for Programs outside of Edmonton (Schedule 1)	193,000	277,000
Fees	29,000	25,000
Fundraising	22,000	15,000
GST recovered	800	900
	<u>262,800</u>	<u>335,900</u>
Expenses:		
Expenses for Programs outside of Edmonton (Schedule 1)	195,000	280,000
Salaries	16,000	15,000
Employee benefits	4,000	3,000
Office materials and supplies	2,000	1,800
Rent	9,500	9,500
Maintenance and utilities	8,500	6,900
Administration	1,000	700
Training and volunteer expenses	2,000	1,700
Professional fees	1,500	1,500
Audit fee	2,400	2,400
Fundraising	12,000	8,000
Miscellaneous - Volunteer appreciation	1,000	1,000
GST	900	1,100
Bank charges and interest	550	500
	<u>256,350</u>	<u>333,100</u>
Surplus (deficit) for the year	6,450	2,800
Surplus, beginning of year	<u>7,000</u>	<u>4,200</u>
Surplus, end of year	<u><u>\$ 13,450</u></u>	<u><u>\$ 7,000</u></u>

SCHEDULE 1

*****THIS SCHEDULE MUST BE SUBMITTED BY ORGANIZATIONS THAT HAVE PROGRAMS AND SERVICES DELIVERED OUTSIDE OF EDMONTON*****

XYZ YOUTH CENTRE**SCHEDULE OF REVENUE AND EXPENDITURE****FOR THE YEAR ENDED DECEMBER 31, XXXX**

	PROGRAM 1 (Northern Alberta)	PROGRAM 2 (St. Albert)	TOTAL
REVENUE			
Government of Alberta	84,750		84,750
United Way		80,000	80,000
Donations	9,000		9,000
Fees	19,250		19,250
	<u>113,000</u>	<u>80,000</u>	<u>193,000</u>
EXPENDITURES			
Salaries	80,000	58,000	138,000
Employee benefits	10,200	10,000	20,200
Program supplies	8,000	1,000	9,000
Printing and photocopy	3,200	2,000	5,200
Rent	1,500	1,100	2,600
Maintenance and utilities	2,150	1,800	3,950
Administration	1,700	700	2,400
Transportation - including insurance	1,000	2,100	3,100
Training - conferences and workshops	2,000	1,200	3,200
Audit fee	1,100	900	2,000
Equipment rental	1,300	900	2,200
Volunteer expenses	1,200	900	2,100
GST	850	200	1,050
	<u>114,200</u>	<u>80,800</u>	<u>195,000</u>
OPERATING SURPLUS (DEFICIT) FOR THE YEAR	<u>\$ (1,200)</u>	<u>\$ (800)</u>	<u>\$ (2,000)</u>

XYZ YOUTH CENTRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, XXXX

1. Nature of operations

XYZ Youth Centre provides services and outreach programs for youth in the community. The Centre was incorporated under the Societies Act of Alberta on July 15, 1975.

2. Summary of significant accounting policies

(a) Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting.

(b) Donated Services

Donations in kind of volunteer time, products, or services are not valued in the financial statements.

3. Deferred Revenue

Family and Community Support Services (FCSS)	3,451	0
Casino	12,299	22,200
Government of Alberta- Operating Grant	16,000	13,000
	31,750	35,200

*** Please provide any additional information in the notes that will provide clarity on the financial statement figures***