

The logo for FCSS (Family & Community Support Services) features the letters 'FCSS' in a bold, blue, sans-serif font.

Family & Community
Support Services

The logo for the City of Edmonton features the word 'Edmonton' in a white, sans-serif font, centered within a blue square that has a gradient from dark blue at the top to a lighter blue at the bottom.

Guide for Agencies and Auditors

for meeting the financial reporting requirements of the FCSS grant program

This guide provides information to assist agencies and their auditors in meeting the financial reporting requirements for FCSS funding.

FCSS is a collaborative partnership established in 1966 between the Province of Alberta, and Municipalities and Metis Settlements to meet the preventive social service needs of communities. The City of Edmonton must submit an annual report to the Province that summarizes funds awarded to agencies in the previous calendar year.

Financial Reporting of FCSS Funding

Audited financial statements must be submitted annually, **on or before March 1**. If only a draft statement is available by March 1, submit the draft and forward the final signed copy by March 31. Agencies with a year end other than December 31 must submit the most recent audited financial statements.

Financial Statements should:

- use the accrual method and follow Generally Accepted Accounting Principles (GAAP)
- list FCSS funding separately on the Statement of Operations (Revenue) and Statement of Financial Position (Deferred Revenue, if applicable)
- identify reserve balances as unrestricted, restricted, or capital
- include an explanation in the notes to the financial statements of how the FCSS funds are allocated to general operating, administrative/office, programming etc.; and a breakdown of deferred revenue, including sources.

Additionally, an **FCSS Program Schedule** (see samples below) for each funded program showing revenue and expenses from January 1 to December 31 must be signed by two Board members and submitted **on or before March 1**.

- Prepare a separate FCSS Program Schedule for each FCSS funded program, indicating the specific program name (as submitted in the original funding application) in the title.

Note: This schedule must be prepared for January 1 to December 31, regardless of your agency's fiscal year and is not required to be audited.

A Management Letter is a requirement of FCSS-funded agencies and should include observations and recommendations for addressing any issues identified by the auditor during the audit, including updates on recommendations made in previous audits.

Ineligible Expenses for FCSS funding:

- purchase of land or buildings
- renovation or construction
- purchase of capital assets, for example motor vehicles
- property taxes or levies
- meals/food expenses that are not part of the funded program
- honoraria or per diem for board members or volunteers for attending meetings (if this is a practice of the organization provide an explanation in the notes of the financial statements).

You may have been permitted exemptions to the above list of ineligible expenses for 2021 due to COVID. If so, please include the expenses on your FCSS Program Schedule.

Budget Adjustments

Movement of funding between budget lines is permitted up to 10% of any line. Adjustments greater than 10% must be pre-approved in writing by the Director of Community Resources.

Any deficits in the program budget are the sole responsibility of the agency.

Unspent Funds

The expectation is that all FCSS funding be spent in the year it is granted. In March and April of each year, the City reviews the FCSS Program Schedule of each FCSS funded agency to determine if there are unspent FCSS funds as of December 31 of the prior year. Unspent FCSS funds will need to be returned to the City of Edmonton unless approval is granted on an exceptional basis for a one-time expenditure (template to be provided). Where an agency is approved to spend the prior year's unspent FCSS funds, that amount must be reported in the FCSS Program Schedule in the following year.

Any questions regarding FCSS financial reporting requirements?

Please contact the Community Resources Office at 780-496-4932 or grants@edmonton.ca

FCSS Program Name

Agency Name

FCSS PROGRAM SCHEDULE

JANUARY 1 - DECEMBER 31, 2021

| | FCSS Funding | Other Funding | Total Program |
|---|--------------|---------------|---------------|
| Revenue: | | | |
| FCSS Grant | - | | - |
| Prior Year FCSS Unspent Funds | - | | - |
| Other City of Edmonton Grants | | - | - |
| Federal Grants | | - | - |
| Provincial Grants | | - | - |
| United Way Grants | | - | - |
| Donations | | - | - |
| Fundraising | | - | - |
| Membership Fees | | - | - |
| Other: (Please specify) | | - | - |
| Total Revenue: | - | - | - |
| Expenditures: | | | |
| Personnel Expenses | - | - | - |
| Occupancy Expenses | - | - | - |
| Travel and Training Expenses | - | - | - |
| Volunteer Expenses | - | - | - |
| Program Supplies | - | - | - |
| Administration Expenses | - | - | - |
| Other: (Please specify) | - | - | - |
| Capital Expenses <u>previously approved</u> | - | - | - |
| FCSS ineligible - Amortization | | - | - |
| FCSS ineligible - Food Programs | | - | - |
| FCSS Ineligible - Capital Expenses | | - | - |
| FCSS Ineligible - Other: | | - | - |
| | - | - | - |
| Operating Surplus (Deficit) For The Year | \$ - | \$ - | \$ - |

Note: Only FCSS eligible expenses should be included in the FCSS spending column.

Sign: _____

Sign: _____

Print Name : _____

Print Name : _____

Position: _____

Position: _____

FCSS Youth in Leadership Program**ABC Youth Agency****FCSS PROGRAM SCHEDULE****JANUARY 1 - DECEMBER 31, 2021**

| | FCSS Funding | Other Funding | Total Program |
|---|---------------------|----------------------|----------------------|
| Revenue: | | | |
| FCSS Grant | 80,000 | | 80,000 |
| Prior Year FCSS Unspent Funds | - | | - |
| Other City of Edmonton Grants | | - | - |
| Federal Grants | | 30,000 | 30,000 |
| Provincial Grants | | - | - |
| United Way Grants | | 18,000 | 18,000 |
| Donations | | - | - |
| Fundraising | | - | - |
| Membership Fees | | - | - |
| Other: (Please specify) | | - | - |
| Total Revenue: | 80,000 | 48,000 | 128,000 |
| Expenditures: | | | |
| Personnel Expenses | 64,450 | - | 64,450 |
| Occupancy Expenses | 1,550 | 4,500 | 6,050 |
| Travel and Training Expenses | 1,000 | 1,000 | 2,000 |
| Volunteer Expenses | 1,850 | 1,000 | 2,850 |
| Program Supplies | 8,000 | 30,000 | 38,000 |
| Administration Expenses | 3,150 | 1,550 | 4,700 |
| Other: (Please specify) | - | - | - |
| Capital Expenses <u>previously approved</u> | - | - | - |
| FCSS ineligible - Amortization | | 750 | 750 |
| FCSS ineligible - Food Programs | | 1,500 | 1,500 |
| FCSS Ineligible - Capital Expenses | | - | - |
| FCSS Ineligible - Other: | | - | - |
| | 80,000 | 40,300 | 120,300 |
| Operating Surplus (Deficit) For The Year | \$ - | \$ 7,700 | \$ 7,700 |

Note: Only FCSS eligible expenses should be included in the FCSS spending column.

FCSS Youth Counselling Program
ABC Youth Agency
FCSS PROGRAM SCHEDULE
JANUARY 1 - DECEMBER 31, 2021

| | FCSS Funding | Other Funding | Total Program |
|---|-----------------|---------------|-----------------|
| Revenue: | | | |
| FCSS Grant | 20,000 | | 20,000 |
| Prior Year FCSS Unspent Funds | - | | - |
| Other City of Edmonton Grants | - | 1,125 | 1,125 |
| Federal Grants | | - | - |
| Provincial Grants | | - | - |
| United Way Grants | | - | - |
| Donations | | 6,500 | 6,500 |
| Fundraising | | - | - |
| Membership Fees | | - | - |
| Other: (Please specify) | | - | - |
| Total Revenue: | 20,000 | 7,625 | 27,625 |
| Expenditures: | | | |
| Personnel Expenses | 15,500 | 2,465 | 17,965 |
| Occupancy Expenses | - | - | - |
| Travel and Training Expenses | 1,500 | 300 | 1,800 |
| Volunteer Expenses | - | - | - |
| Program Supplies | 2,450 | 1,600 | 4,050 |
| Administration Expenses * | 1,000 | 3,263 | 4,263 |
| Other: (Please specify) | - | - | - |
| Capital Expenses <u>previously approved</u> | - | - | - |
| FCSS ineligible - Amortization | | - | - |
| FCSS ineligible - Food Programs | | - | - |
| FCSS Ineligible - Capital Expenses | | - | - |
| FCSS Ineligible - Other: | | - | - |
| | 20,450 | 7,628 | 28,078 |
| Operating Surplus (Deficit) For The Year | \$ (450) | \$ (3) | \$ (453) |

Note: Only FCSS eligible expenses should be included in the FCSS spending column.

* Note: Administration for this program is calculated as 1% of the total organizational administrative costs