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## INDEPENDENT AUDITORS' REPORT

To Her Majesty the Queen in Right of Alberta, represented by the Minister of Human Services ("Alberta") and the City of Spruce Grove (the "City"):

We have audited the accompanying City of Spruce Grove Family and Community Support Services Program Statement of Revenue and Expenditures and Statement of Funding for the year ended December 31, 2017 ("financial information") and the note to financial information, comprising a summary of significant accounting policies and other explanatory information. The financial information has been prepared by management of the City ("management") based on the financial reporting provisions in the Province of Alberta Family and Community Support Services Act and Alberta Regulation 218/94.

### *Management's Responsibility for the Financial Information*

Management is responsible for the preparation of the financial information in accordance with the financial reporting provisions in the Province of Alberta Family and Community Support Services Act and Alberta Regulation 218/94, and for such internal control as management determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial information based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to management's preparation of the financial information 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 management's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial information.



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

*Opinion*

In our opinion, the financial information in the financial information for the year ended December 31, 2017 is prepared, in all material respects, in accordance with the financial reporting provisions in the Province of Alberta Family and Community Support Services Act and Alberta Regulation 218/94.

*Basis of Accounting*

Without modifying our opinion, we draw attention to the note to financial information, which describes the basis of accounting. The financial information is prepared to provide information to Alberta and the City. As a result, the financial information may not be suitable for another purpose.

*Restriction on Use*

Our report is intended solely for Alberta and the City and should not be used by parties other than Alberta and the City.

*KPMG LLP*

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a long, horizontal, slightly curved line that underlines the text.

Chartered Professional Accountants

April 23, 2018  
Edmonton, Canada

**THE CITY OF SPRUCE GROVE  
FAMILY AND COMMUNITY SUPPORT SERVICES**

FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2017

**THE CITY OF SPRUCE GROVE  
FAMILY AND COMMUNITY SUPPORT SERVICES  
FINANCIAL INFORMATION**

**For the Year Ended December 31, 2017**

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**THE CITY OF SPRUCE GROVE  
FAMILY AND COMMUNITY SUPPORT SERVICES  
STATEMENT OF REVENUE AND EXPENDITURES**

**For the Year Ended December 31, 2017**

	Provincial Funding - City of Spruce Grove	Provincial Funding - Parkland County	Municipal Contribution	Other Revenue	Total Revenue	Total Expenditures	Excess Revenue (Expenditures)
Administration and Planning	\$ 107,568	\$ 20,964	\$ 68,175	\$ 150	\$ 196,857	\$ 196,857	\$ -
<u>Programs</u>							
Youth Program	223,841	43,623	141,915	36,064	\$ 445,443	445,443	-
Adult and Family Life Program	233,038	45,415	147,677	7,045	\$ 433,175	433,175	-
Seniors Program	147,558	28,757	93,554	1,287	\$ 271,156	271,156	-
Community Development Program	109,129	21,267	69,240	12,213	\$ 211,849	211,849	-
Total Programs	713,566	139,062	452,386	56,609	1,361,623	1,361,623	-
<b>Total Administration and Programs</b>	<b>\$ 821,134</b>	<b>\$ 160,026</b>	<b>\$ 520,561</b>	<b>\$ 56,759</b>	<b>\$ 1,558,480</b>	<b>\$ 1,558,480</b>	<b>\$ -</b>

**THE CITY OF SPRUCE GROVE  
 FAMILY AND COMMUNITY SUPPORT SERVICES  
 STATEMENT OF FUNDING**

**For the Year Ended December 31, 2017**

	<u>2017</u>	<u>2016</u>
Provincial Funding Received - City of Spruce Grove	\$ 821,134	\$ 821,134
- Parkland County	160,026	152,586
	<u>981,160</u>	<u>973,720</u>
Provincial Funding Applied	(981,160)	(973,720)
Excess Funding	<u>\$ -</u>	<u>\$ -</u>

**THE CITY OF SPRUCE GROVE  
FAMILY AND COMMUNITY SUPPORT SERVICES  
NOTE TO FINANCIAL INFORMATION**

**For the Year Ended December 31, 2017**

This financial information has been prepared on a basis consistent with the requirements of the Province of Alberta Family and Community Support Services Act and Alberta Regulation 218/94.

Total provincial funding provided under the Family and Community Support Services Act (“Act”) includes the provincial grant provided directly to the City of Spruce Grove plus 80% of Parkland County funding received under the Act.

The Municipal contribution to the Family and Community Support Services programs is jointly funded by The City of Spruce Grove and Parkland County.

**THE CITY OF SPRUCE GROVE  
 FAMILY AND COMMUNITY SUPPORT SERVICES  
 SCHEDULE – ADMINISTRATION AND PLANNING**

**For the Year Ended December 31, 2017**

**Revenue**

Provincial Funding	- City of Spruce Grove	\$ 107,568
	- Parkland County	20,964
Municipal Contribution		68,175
Other Revenue		150
		<u>196,857</u>

**Expenditures**

Wages and Benefits		146,802
Training and Development		3,132
Membership and Association Fees		2,282
Office Supplies		3,014
Postage and Courier		243
Telephones		1,124
Professional Fees		2,800
Facility		37,460
		<u>196,857</u>

**Excess Revenue (Expenditures) \$ -**



**THE CITY OF SPRUCE GROVE  
 FAMILY AND COMMUNITY SUPPORT SERVICES  
 SCHEDULE – YOUTH PROGRAM**

**For the Year Ended December 31, 2017**

**Revenue**

Provincial Funding	- City of Spruce Grove	\$ 223,841
	- Parkland County	43,623
Municipal Contribution		141,915
Other Revenue		36,064
		<u>445,443</u>

**Expenditures**

Wages and Benefits		373,332
Training and Development		4,363
Contracted General Services		26,698
Advertising		2,715
Office Supplies		753
Postage and Courier		162
Telephones		3,500
Program Supplies		21,433
Facility		12,487
		<u>445,443</u>

**Excess Revenue (Expenditures) \$ -**

**THE CITY OF SPRUCE GROVE  
FAMILY AND COMMUNITY SUPPORT SERVICES  
SCHEDULE – ADULT AND FAMILY LIFE PROGRAM**

**For the Year Ended December 31, 2017**

**Revenue**

Provincial Funding	- City of Spruce Grove	\$ 233,038
	- Parkland County	45,415
Municipal Contribution		147,677
Other Revenue		7,045
		<u>433,175</u>

**Expenditures**

Wages and Benefits		293,075
Training and Development		2,434
Contracted General Services		32,718
Advertising		1,552
Office Supplies		1,884
Postage and Courier		162
Telephones		3,653
Grants to Organization		3,000
Program Supplies		7,291
Facility		87,406
		<u>433,175</u>

**Excess Revenue (Expenditures)** \$ -

**THE CITY OF SPRUCE GROVE  
 FAMILY AND COMMUNITY SUPPORT SERVICES  
 SCHEDULE – SENIORS PROGRAM**

**For the Year Ended December 31, 2017**

**Revenue**

Provincial Funding	- City of Spruce Grove	\$ 147,558
	- Parkland County	28,757
Municipal Contribution		93,554
Other Revenue		1,287
		<u>271,156</u>

**Expenditures**

Wages and Benefits		156,811
Training and Development		1,760
Contracted General Services		33,536
Advertising		1,940
Office Supplies		1,130
Postage and Courier		122
Telephones		1,694
Program Supplies		11,730
Facility		62,433
		<u>271,156</u>

**Excess Revenue (Expenditures) \$ -**

**THE CITY OF SPRUCE GROVE  
FAMILY AND COMMUNITY SUPPORT SERVICES  
SCHEDULE – COMMUNITY DEVELOPMENT PROGRAM**

**For the Year Ended December 31, 2017**

**Revenue**

Provincial Funding	- City of Spruce Grove	\$ 109,129
	- Parkland County	21,267
Municipal Contribution		69,240
Other Revenue		12,213
		<u>211,849</u>

**Expenditures**

Wages and Benefits		130,417
Training and Development		2,434
Contracted General Services		17,675
Advertising		1,552
Office Supplies		753
Postage and Courier		122
Telephones		305
Program Supplies		8,645
Facility		49,946
		<u>211,849</u>

**Excess Revenue (Expenditures) \$ -**