

The logo for FCSS, consisting of the letters 'FCSS' in a bold, blue, sans-serif font.

Family & Community
Support Services

The logo for the City of Edmonton, featuring the word 'Edmonton' in white, lowercase letters on a dark blue square background.

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.

*Note: This is **not** the same as a **Management Representation Letter** which is a letter written by the auditors and signed by the agency's senior management attesting to the accuracy of the financial statements the agency has submitted to the auditors for their analysis.*

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).

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. **No exceptions will be granted.** Where an agency was approved to spend the prior years' unspent FCSS funds in 2022, that amount must be reported in the FCSS Program Schedule.

Any questions regarding FCSS financial reporting requirements?

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

FCSS Program Name

Agency Name

FCSS PROGRAM SCHEDULE

JANUARY 1 - DECEMBER 31, 2022

	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, 2022

	FCSS Funding	Other Funding	Total Program
Revenue:			
FCSS Grant	80,000		80,000
Prior Year FCSS Unspent Funds	5,000		5,000
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:	85,000	48,000	133,000
Expenditures:			
Personnel Expenses	69,450	-	69,450
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:		-	-
	85,000	40,300	125,300
Operating Surplus (Deficit) For The Year	\$ -	\$ 7,700	\$ 7,700

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

Sign: Sally Smith

Print Name : Sally Smith

Position: Board Chair

Sign: John Doe

Print Name : John Doe

Position: Secretary-Treasurer

FCSS Youth Counselling Program
ABC Youth Agency
FCSS PROGRAM SCHEDULE
JANUARY 1 - DECEMBER 31, 2022

	FCSS Funding	Other Funding	Total Program
Revenue:			
FCSS Grant	20,000		20,000
Prior Year FCSS Unspent Funds	5,000		5,000
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:	25,000	7,625	32,625
Expenditures:			
Personnel Expenses	20,500	2,465	22,965
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	3,500	4,500
Other: (Please specify)	-	-	-
Capital Expenses <u>previously approved</u>	-	-	-
FCSS ineligible - Amortization		-	-
FCSS ineligible - Food Programs		-	-
FCSS Ineligible - Capital Expenses		-	-
FCSS Ineligible - Other:		-	-
	25,450	7,865	33,315
Operating Surplus (Deficit) For The Year	\$ (450)	\$ (240)	\$ (690)

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.

Sign: Sally Smith

Sign: John Doe

Print Name : Sally Smith

Print Name : John Doe

Position: Board Chair

Position: Secretary-Treasurer