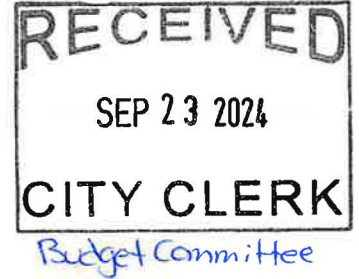


Amber Soles

From: ASoles@citypa.com



From: Vicki Stewart <v.stewart@pacrisis.ca>
Sent: Monday, September 23, 2024 2:32 PM
To: City Clerk <cityclerk@citypa.com>
Cc: Megan Hendous <m.hendous@pacrisis.ca>
Subject: City of PA Funding Application Documents

You don't often get email from v.stewart@pacrisis.ca. [Learn why this is important](#)

Good Afternoon,

Attached are the documents for our request for funding proposal.

Thank you,

*****Caution:** This email originated from outside the City of Prince Albert email system.

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Prince Albert **MOBILE CRISIS UNIT**

September 13, 2024

To the City of Prince Albert,

Thank you for your continued support. This letter is in response to a 2024-2025 funding increase request. Prince Albert Mobile Crisis Unit (MCU) has seen a significant increase in Police assisted calls since February 2022. The death of 13-month-old Tanner Brass changed the policy for the Prince Albert Police Service (PAPS). MCU now attends all interpersonal violence calls where children are present as well as those that have significant threat/ injury. In 2020- 2021 we attended 428 calls with PAPS. In 2021-2022 there were 550 calls, in 2022-2023 there were 976 and this past fiscal year in 2023-2024 MCU attended 1566 calls where we assisted City Police. This has increased by 1138 calls since 2021. MCU struggles to keep up with the demand. Moving forward the calls will only increase, especially with the hiring of 17 new officers.

Our agency has also seen the complexity of the calls change. They are more involved and therefore more time-consuming and difficult because of the lack of support available for an after-hours agency.

We are requesting an increase to keep up with the cost of living but also to assist with the change to the call volume for MCU. Our agency has not seen an increase in over 10+ years. Thank you again for your support. We look forward to hearing from you.

Sincerely,

Vicki Stewart
Prince Albert Mobile Crisis Unit
Prince Albert Sexual Assault Centre
306-763-8181

PRINCE ALBERT MOBILE CRISIS UNIT COOPERATIVE
MOBILE CRISIS SERVICES STATISTICAL DATA 2023-2024
(Prince Albert Sexual Assault Centre stats are separate)

	2022-2023	2023-2024
TOTAL CRISIS CALLS (excludes Homecare calls)	10522	11171
HEMOCARE CALLS	1250	1251
CALLS TO ANSWERING SERVICE	907	1242
WALK-INS	285	947
MOBILE RESPONSE	5370	5214
<i>REFERRAL SOURCE:</i>		
SELF	2986	3836
2ND PARTY	1412	1343
MINISTRY SOCIAL SERVICES	3797	3944
CITY POLICE	976	1566
RCMP	102	92
PHYSICIAN/HOSPITAL	260	295
MENTAL HEALTH CENTRE	5	12
SAFE SHELTER/ADULT	155	81
SAFE SHELTER/CHILD	708	975
SEXUAL ASSAULT WORKER	7	10
INDIGENOUS SERVICES	27	23
OTHER	456	850
<i>ASSISTANCE TO:</i>		
MSS	8301	8410
CITY POLICE	976	1566
<i>CLIENT PROFILE:</i>		

MALE	1746	2155
FEMALE	8679	8940
UNKNOWN	95	76
SINGLE	2528	2463
COHABITING	3244	3176
DIVORCED/SEPERATED	1928	2084
WIDOWED	92	142
UNKNOWN	2715	3282
RESIDENCY:		
CITY OF PA	9309	9861
OTHER	944	1044
UNKNOWN	220	200
OUT OF PROVINCE	34	47
CONSTITUTIONALITY :		
STATUS: ON RESERVE	529	654
STATUS: OFF RESERVE	3692	3481
PRESENTING PROBLEMS:		
CHILD WELFARE:		
ABANDONMENT/NEGLECT	1457	1486
LOST/FOUND CHILD (>12)	157	179
MISSING/FOUND JUVENILE (>12)	986	1401
YOUNG OFFENDER (>12)	17	35
OUT OF CONTROL	650	785
PHYSICAL ABUSE	326	344
SEXUAL ABUSE (<16)	129	100
EMOTIONAL/VERBAL ABUSE	101	120

SUICIDE RELATED	35	29
OTHER	2854	2841
FINANCIAL PROBLEMS:		
ACCOMMODATION	1589	1867
TRANSPORTATION	1199	1320
FOOD	711	1294
BABY NEEDS	139	160
OTHER	552	1016
MENTAL HEALTH:		
M.H. RELATED PROBLEMS	2622	2632
SUICIDE IDEATION	216	146
SUICIDE ATTEMPT	50	59
SUICIDE COMPLETE	9	11
MENTAL HEALTH OTHER	898	827
PHYSICAL HEALTH PROBLEMS	725	677
SUBSTANCE ABUSE:		
ALCOHOL	2525	2622
DRUGS	1365	1411
SOLVENTS/OTHER	87	23
SEXUAL ASSAULT (>16):		
ASSAULT RELATED	166	103
OTHER	37	56

DOMESTIC VIOLENCE:		
PHYSICAL ABUSE	1581	1479
EMOTIONAL/VERBAL ABUSE	302	316
PARENT-CHILD CONFLICT	150	237
OTHER	239	581
ELDERLY:		
ACCOMMODATION	16	23
MISSING/FOUND	17	15
ABUSE	26	11
OTHER	88	66
SERVICES PROVIDED:		
COUNSELLING - INDIVIDUAL	1862	2147
COUNSELLING - MARITAL	37	62
COUNSELLING - FAMILY	536	450
COUNSELLING OTHER	158	213
ACCOMMODATION ASSISTANCE	321	333
FOOD ASSISTANCE	323	813
TRANSPORTATION MEDICAL	92	128
TRANSPORTATION OTHER	371	461
FINANCIAL ASSISTANCE OTHER	111	126
CHILD PLACEMENT (#children)	98	117
REFERRAL	7275	7607
INFORMATION PROVISION	6215	5799
ADVOCACY/CONSULTATION	996	1058
ASSESSMENT	4378	4493
UNABLE TO CONTACT	105	257
EIO	6	11

OTHER	476	658
REFERRALS TO:		
MSS	7451	7398
INDIGENOUS SERVICES	271	327
CITY POLICE	1895	2182
RCMP	150	74
MOBILE CRISIS SERVICES	8199	8314
SAFE SHELTER (ADULT)	718	700
SAFE SHELTER (CHILDREN)	228	331
YWCA	344	376
HOMECARE	9	32
SALVATION ARMY	15	34
FOOD BANK	109	341
LEGAL ASSISTANCE	76	87
PHYSICIAN/HOSPITAL	979	912
MENTAL HEALTH SERVICES	154	161
SEXUAL ASSAULT COUNSELLOR	57	56
ALCOHOL AND DRUG SERVICES	181	198
COUNSELLING - OTHER	287	277
GAMBLING RESOURCES	18	12
CCRT Community Care Response Team	4	10
OTHER	539	1076
NUMBER PREV. CONTACTS:		
NIL	886	940
1 TO 5	1320	1325
5+	7789	8217
UNKNOWN	526	689

Prince Albert Mobile Crisis
Financial Statements

Prince Albert Mobile Crisis Unit		
Apr 2024 - Mar 2025		Budget

SALARY

FUNDING FOR SALARY	Annual Agreement	Budget
Provincial Grant - MSS - Salary	1,114,454	1,114,454
Provincial Grant - MSS - Add Transport & Operating	62,536	62,536
Sask Justice - Program Staff	243,855	243,855
VACR Funding - Salary	13,502	13,502
SK Health Authority	93,149	93,149
United Way	Unknown	Unknown
CAMH (988)	Unknown	Unknown
Total Funding for Salary	1,527,496	1,527,496
SALARY EXPENSES		
Salary Full Time		1,230,000
<i>Total Salaries Full Time</i>		
Salary CSL		308,000
<i>Total Salaries CSL</i>		
TOTAL SALARY		1,538,000
Surplus (Deficit) for Salary		(10,504)

Prince Albert Mobile Crisis
Financial Statements

BENEFITS

FUNDING FOR BENEFITS	Annual Agreement	Budget
Provincial Grant - MSS - Benefits	184,999	184,999
Sask Justice - Benefits	46,869	46,869
VACR Funding - Benefits	2,431	2,431
Total Funding for Benefits	234,299	234,299
Benefits		
<i>TOTAL Benefits for Full Time</i>		150,000
<i>TOTAL Benefits for Casual</i>		60,000
WCB Expense		25,000
<i>Total Benefits</i>		235,000
Surplus (Deficit) for Benefits		(701)

Prince Albert Mobile Crisis
Financial Statements

Summary for Salary and Benefits	Annual Agreement	Budget
Funding for Salary	1,527,496	1,527,496
Funding for Benefits	234,299	234,299
Funds received to cover Total Payroll Costs	1,761,795	1,761,795
Salary Expense		1,538,000
Benefit Expense		236,000
Actual Total Payroll Costs		1,774,000
Surplus (Deficit) for Salary and Benefits		(12,205)

THE (DEFICIT) REPRESENTS HOW MUCH PAYROLL COST OVER WHAT YOU ARE FUNDED FOR

OPERATIONAL FUNDING AND COSTS

FUNDING FOR NON-SALARY	Annual Funding	Budget
Provincial Grant - MSS - Non Salary - Audit/Accounting	2,439	2,439
Provincial Grant - MSS - Non Salary - Conference Expenses	4,436	4,436
Provincial Grant - MSS - Non Salary - Insurance	5,280	5,280
Provincial Grant - MSS - Non Salary - Supplies	9,503	9,503
Provincial Grant - MSS - Non Salary - Telephone	15,838	15,838
Provincial Grant - MSS - Non Salary - Transportation	19,006	19,006
Provincial Grant - MSS - Non Salary - Other	2,112	2,112
Provincial Grant - MSS - STAFF/RECRUIT/EDUC	2,562	2,562
Provincial Grant - MSS - Recruitment and Retention	13,989	13,989
Provincial Grant - MSS - Mortgage	17,362	17,362
Provincial Grant - MSS - Utilities	6,560	6,560
Total MSS Funding for Non Salary	99,087	99,087
Sask Justice - Building Costs	28,529	28,529
Sask Justice - Office Supplies - SAW	20,913	20,913
Sask Justice - Transportation	8,406	8,406
VACR - Non Salary Funding		
Victim Compensation		
City of Prince Albert	43,600	43,600
CAMH (988) - Start Up Costs		
Interest Revenue		
Donations		
SGEU and Other Reimbursements		
GRANTS		
Other Revenue		
Total Other Funding for Non Salary	101,448	101,448
Total Funding for Non-Salary	200,535	200,535

OPERATIONAL FUNDING AND COSTS

OPERATIONAL COSTS		Budget
Audit - Accounting		
<i>Auditing/Accounting - Sub Total</i>		14,500
Purchased Services		
<i>Purchased Services - Sub Total</i>		500
Promotion		
<i>Promotion - Sub Total</i>		2,500
Conference/Education		
<i>Conference - Sub Total</i>		1,000
Insurance		
<i>Insurance - Sub Total</i>		15,000
Supplies		
<i>Supplies - Sub Total</i>		25,000
Meetings		
<i>Meetings - Sub Total</i>		2,000
Telephone		
<i>Telephone - Sub Total</i>		25,000

OPERATIONAL FUNDING AND COSTS

OPERATIONAL COSTS		Budget
Transportation		
<i>Transportation - Sub Total</i>		25,000
Travel		
<i>Travel - Sub Total</i>		10,000
Computer		
<i>Computers - Sub Total</i>		2,500
Equipment/Furniture		
<i>Equipment/Furniture - Sub Total</i>		2,000
Sexual Assault Worker		
<i>Sexual Assault Worker - Sub Total</i>		15,000
CAMH		
<i>CAMH - Sub Total</i>		
Miscellaneous		
<i>Miscellaneous - Sub Total</i>		
Building Costs		
<i>Other - Sub Total</i>		55,000
Total Operational Costs		195,000
Surplus (Deficit) - Operational Costs		5,535

Prince Albert Mobile Crisis
Financial Statements

FINANCIAL SUMMARY

FUNDING		Budget
Total MSS Funding for Salary	1,176,990	1,176,990
Total Other Funding for Salary	350,506	350,506
Total MSS Funding for Benefits	184,999	184,999
Total Other Funding for Benefits	49,300	49,300
Total MSS Funding for Non-Salary	99,087	99,087
Total Other Funding for Non Salary	101,448	101,448
Total Funding	1,962,330	1,962,330

Operational Costs		
Salary		1,538,000
Benefits		235,000
<i>Salary and Benefits - Subtotal</i>		
Operating Costs		195,000
Total Operational Costs		1,968,000
Operational Surplus (Deficit)		(5,670)
Allowance for Amortization of Capital Assets		20,000
Allowance for Gain(Loss) on Disposal of Assets		
Allowance for Reserve for Future Capital Purchases		
Total Allowances		20,000
Overall Surplus (Deficit)		(25,670)

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Financial Statements

March 31, 2024



McClelland Debusschere

Chartered Professional Accountants
Assurance Tax Advisory

Independent Auditor's Report

To the Board of Directors of Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Opinion

We have audited the financial statements of Prince Albert Mobile Crisis Unit Co-Operative Ltd., which comprise the statement of financial position as at March 31, 2024, and the Statements of operations, net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Prince Albert Mobile Crisis Unit Co-Operative Ltd. as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements for the year ended March 31, 2023 were audited by another auditor who expressed a qualified opinion on those financial statements on June 27, 2023 due to the inability to obtain comfort on the completeness of fundraising revenues.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.



McClelland Debusschere

Chartered Professional Accountants
Assurance Tax Advisory

Independent Auditor's Report

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Saskatoon, SK
June 25, 2024

McCLELLAND DEBUSSCHERE
CPA PC INC

Chartered Professional Accountants

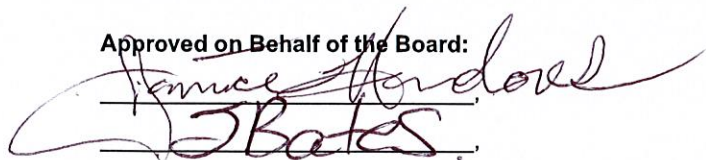
Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Statement of Financial Position

March 31, 2024

	2024	2023
Assets		
Current		
Cash	\$ 533,280	\$ 393,494
Accounts receivable (Note 3)	1,492	6,088
Prepaid expenses	3,747	4,428
	<u>538,519</u>	<u>404,010</u>
Tangible capital assets (Note 4)	<u>459,559</u>	<u>495,423</u>
	<u>\$ 998,078</u>	<u>\$ 899,433</u>
Liabilities and Net Assets		
Current		
Accounts payable (Note 5)	\$ 57,520	\$ 43,526
Deferred revenues (Note 6)	49,900	10,900
Current portion of long-term debt (Note 7)	12,420	8,823
	<u>119,840</u>	<u>63,249</u>
Long-term debt (Note 7)	<u>175,167</u>	<u>242,548</u>
	<u>295,007</u>	<u>305,797</u>
Net assets	<u>703,071</u>	<u>593,636</u>
	<u>\$ 998,078</u>	<u>\$ 899,433</u>

Approved on Behalf of the Board:


James Anderson
J. Bates

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Statement of Operations

For the Year Ended March 31, 2024

	Budget	2024	2023
Revenues			
Ministry of Social Service (Schedule 1)	\$ 1,308,303	\$ 1,308,303	\$ 1,262,454
Ministry of Justice (Schedule 2)	338,405	338,405	328,547
Saskatchewan Health Authority (Schedule 3)	90,435	92,023	86,420
Centre for Addictions and Mental Health (Schedule 4)	-	84,678	-
Ministry of Social Services - Pilot Project (Schedule 5)	64,757	64,757	124,679
City of Prince Albert contributions	-	43,600	43,600
Victim Compensation	-	41,150	43,700
Donations and sundry	-	34,093	12,626
Victim Advocacy Case Review (Schedule 6)	19,723	19,723	26,510
Building Safer Communities	-	15,000	-
United Way contributions	-	11,000	12,000
Public Health Agency of Canada	-	-	149,997
Canadian Women's Foundation	-	-	96,220
	1,821,623	2,052,732	2,186,753
Expenses			
Wages	1,363,395	1,437,820	1,474,134
Benefits	239,537	240,546	242,158
Additional transport and operating	60,194	60,194	-
Transportation	27,166	27,398	29,902
Amortization	-	26,122	26,671
Mortgage	28,633	22,026	14,191
Telephone	20,734	21,720	26,990
Audit and accounting	6,184	16,520	13,136
Recruitment, education and training	25,609	15,384	10,951
Office	14,501	14,834	23,897
Insurance	9,360	13,501	12,787
Program supplies	2,725	12,068	6,025
Buildings maintenance and taxes	4,590	11,413	6,078
Power	7,707	10,291	8,589
Heat	5,483	5,446	4,608
Promotion and publicity	1,734	2,288	6,991
Staff and board meetings	740	1,482	1,510
Miscellaneous expenses	1,187	1,187	1,252
Water and sewer	612	1,135	1,041
Copier fax	1,020	983	-
Garbage and recycle	510	939	898
Losses on disposal of asset	-	-	18,948
	1,821,621	1,943,297	1,930,757
Excess of revenues over expenditures	\$ 2	\$ 109,435	\$ 255,996

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Statement of Changes in Net Assets

For the Year Ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Net assets, opening	\$ 593,636	\$ 337,640
Excess of revenues over expenditures	<u>109,435</u>	<u>255,996</u>
Net assets, ending	\$ 703,071	\$ 593,636

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Statement of Cash Flows

For the Year Ended March 31, 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Excess of revenues over expenditures for the period	\$ 109,436	\$ 255,995
Non-cash items:		
Amortization of tangible capital assets	35,864	26,671
Change in working capital items:		
Change in accounts receivable	4,596	(1,435)
Change in prepaid expenses	681	(484)
Change in accounts payable	13,994	9,998
Change in deferred revenue	39,000	10,900
	203,571	301,645
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of tangible capital assets	-	(102,693)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of long-term debt	(63,785)	(8,346)
Net increase in cash	139,786	190,606
Cash at beginning of period	393,494	202,888
Cash at end of period	\$ 533,280	\$ 393,494

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Notes to the Financial Statements
For the Year Ended March 31, 2024

1. Nature of Operations

Prince Albert Mobile Crisis Unit Co-Operative Ltd. (the "Organization") is a not-for-profit organization incorporated provincially under the Non-profit Corporations Act of Saskatchewan. Management has determined that they are exempt from payment of income tax under Section 149(1)(l) of the Income Tax Act.

The Organization operates to provide 24-hour crisis intervention and sexual assault counselling.

2. Significant Accounting Policies

a. Basis of presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the Chartered Professional Accountants of Canada ("CPA Canada") Handbook and include the following significant accounting policies:

b. Cash

Cash is defined as cash and short-term investments with maturity dates of less than 90 days from maturity when acquired.

c. Tangible capital assets

Tangible capital assets are recorded at cost. Amortization is calculated using the straight-line method over the estimated useful lives of the tangible capital assets for financial reporting purposes. Amortization is recorded over the following estimated useful life:

Buildings	Straight-line	40 years
Equipment	Straight-line	10 years
Vehicles	Straight-line	7 years
Computer equipment	Straight-line	5 years

Management, on an annual basis, reviews the assets of the organization for potential impairment. Impaired assets are written down to market value. The write down is recognized as a separate charge to the statement of operations.

d. Revenue recognition

The organization follows the restricted fund method for accounting for contributions whereby externally restricted contributions are recognized in the fund corresponding to the purpose for which they were contributed. Restricted contributions for which no corresponding restricted fund is presented must be recognized in the General Fund using the deferral method. Unrestricted contributions are recognized as revenues in the General Fund.

The organization recognizes grants when collection is reasonably assured.

Other income and recoveries, interest, other donation, and sundry revenue is recognized in the period the funds are received.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Notes to the Financial Statements
For the Year Ended March 31, 2024

2. Significant Accounting Policies (continued)

e. Fund Accounting

The General Fund accounts for current operations and programs as well as the organization's general operations. Unrestricted contributions (City of Prince Albert, Victim Compensation, Donations and sundry, Building Safer Communities, United Way, Public Health Agency and Canadian Women's Foundation) and restricted contributions (Ministry of Social Service, Ministry of Justice, Saskatchewan Health Authority, Ministry of Social Services - Pilot Project, Centre for Addictions and Mental Health and Victim Advocacy Case Review) to be used for operations are reported in this fund.

The Restricted Fund accounts for externally restricted activities. No such activities exist as of March 31, 2024.

f. Impairment of long lived assets

In the event that facts and circumstances indicate that the organization's long-lived assets may be impaired, an evaluation of recoverability would be performed. Such an evaluation entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow value is required. The organization considers that no circumstances exist that would require such an evaluation.

g. Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and may have impact on future periods. Accounts specifically affected by estimates in these financial statements are tangible capital assets and accrued wages payable.

h. Contributed materials and services

Contributed materials and services are not recognized in the financial statements because of the difficulty in determine their fair value.

3. Accounts Receivable

	2024	2023
Trade accounts receivable	\$ -	\$ 2,420
GST receivable	1,492	3,668
	<u>\$ 1,492</u>	<u>\$ 6,088</u>

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Notes to the Financial Statements
For the Year Ended March 31, 2024

4. Tangible Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	\$ 389,712	\$ (52,308)	\$ 337,404	\$ 347,147
Equipment	99,768	(70,526)	29,242	39,219
Vehicles	113,013	(20,100)	92,913	109,057
Computer equipment	21,221	(21,221)	-	-
	\$ 623,714	\$ (164,155)	\$ 459,559	\$ 495,423

5. Accounts Payable

	2024	2023
Wages payable	\$ 41,847	\$ 33,872
Trade accounts payable	15,673	8,444
Accrued interest payable	-	1,210
	\$ 57,520	\$ 43,526

6. Deferred Revenues

	2023	Deferred in Current Year	Recognized in Current Year	2024
City of Prince Albert	\$ 10,900	\$ 10,900	\$ (10,900)	\$ 10,900
Sage Yourself Project Grant	-	39,000	-	39,000
	\$ 10,900	\$ 49,900	\$ (10,900)	\$ 49,900

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Notes to the Financial Statements
For the Year Ended March 31, 2024

7. Long-term Debt

	<u>2024</u>	<u>2023</u>
Diamond North Credit Union loan bearing interest at 5.5% per annum, repayable in monthly blended payments of \$1,869. The loan matures on April 1, 2025 and is secured by 15 - 15th Street which has a carrying value of \$336,384. The loan is callable on demand.	<u>\$ 187,587</u>	<u>\$ 251,371</u>
Total long-term debt	187,587	251,371
Principal due within one year	<u>(12,420)</u>	<u>(8,823)</u>
Long-term portion of debt	\$ 175,167	\$ 242,548

Principal repayment terms over the next two years:

2025	\$ 12,420
2026	<u>175,167</u>
	<u>\$ 187,587</u>

8. Financial Instruments

Financial assets include cash and accounts receivable, are measured at amortized cost as presented on the statement of financial position.

Financial liabilities include accounts payable, deferred revenues and long-term debt and are measured at amortized cost as presented on the statement of financial position.

The organization is not subject to interest rate, credit, currency, other price and market risk. The following are the significant risks to which the organization is exposed.

Liquidity risk:

Liquidity risk is the risk the company may not be able to meet its obligations. The organization has a comprehensive plan in place to meet their obligations as they come due which is primarily from cash flow from operations.

9. Economic Dependence

The organization relies on funding from the Government of Canada and Government of Saskatchewan. As of March 31, 2024, \$1,929,316 (2023 - \$1,995,797) in funding was received from government entities, which comprises 93.99% (2023 - 91.27%) of the organization's total revenues for the year. Without the government funding, there would be uncertainty about the organization's ability to continue operations.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Notes to the Financial Statements
For the Year Ended March 31, 2024

10. Budget

The budget included in the financial statements are for presentation purposes only. The budgeted numbers have not been audited.

11. Comparative Figures

The prior year's comparative amounts have been reclassified, where necessary, to conform to the current year's presentation.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Schedule #1

Ministry of Social Services
 Schedule of Operations
 For the Year Ended March 31, 2024
 (Unaudited)

	2024	2024	2023
	Budget	Actual	Actual
Revenues			
Ministry of Social Service	\$ 1,308,303	\$ 1,308,303	\$ 1,262,454
Expenses			
Wages	986,295	997,409	1,056,735
Benefits	163,725	155,972	159,922
Additional transport and operating	60,194	60,194	-
Transportation	19,006	19,331	29,588
Telephone	15,838	16,692	26,990
Mortgage	17,362	13,375	-
Recruitment, education and training	19,989	10,288	3,713
Office	9,503	9,586	23,342
Insurance	5,280	7,616	8,707
Audit and accounting	2,439	6,205	9,426
Power	4,392	5,777	-
Program supplies	2,112	2,120	6,025
Heat	2,168	2,056	-
Promotion and publicity	-	-	4,696
	1,308,303	1,306,621	1,329,144
Excess (deficiency) of revenues over expenditures	\$ -	\$ 1,682	\$ (66,690)

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Schedule #2

Ministry of Justice
 Schedule of Operations
 For the Year Ended March 31, 2024
 (Unaudited)

	2024	2024	2023
	Budget	Actual	Actual
Revenues			
Ministry of Justice	\$ 338,405	\$ 338,405	\$ 328,547
Expenses			
Wages	236,750	239,418	228,251
Benefits	45,502	43,347	44,145
Mortgage	11,271	8,551	-
Transportation	8,160	8,067	-
Audit and accounting	2,550	6,487	2,550
Insurance	4,080	5,885	4,080
Building maintenance and taxes	4,590	5,236	6,078
Office	4,998	5,041	-
Telephone	4,896	4,187	-
Recruitment, education and training	4,590	4,066	-
Power	3,315	3,541	8,589
Heat	3,315	2,778	4,608
Program supplies	510	1,950	-
Promotion and publicity	1,734	1,945	-
Water and sewer	612	1,135	1,041
Copier fax	1,020	983	-
Garbage and recycle	510	939	898
	338,403	343,556	300,240
Excess (deficiency) of revenues over expenditures	\$ 2	\$ (5,151)	\$ 28,307

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Schedule #3

Saskatchewan Health Authority
 Schedule of Operations
 For the Year Ended March 31, 2024
 (Unaudited)

	2024	2024	2023
	Budget	Actual	Actual
Revenues			
Saskatchewan Health Authority	\$ 90,435	\$ 92,023	\$ 86,420
Expenses			
Wages	75,436	75,436	72,224
Benefits	14,999	14,999	14,196
	90,435	90,435	86,420
Excess of revenues over expenditures	\$ -	\$ 1,588	\$ -

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Schedule #4

Centre For Addiction and Mental Health
 Schedule of Operations
 For the Year Ended March 31, 2024
 (Unaudited)

	2024	2024	2023
	Budget	Actual	Actual
Revenues			
Centre for Addictions and Mental Health	\$ -	\$ 84,678	\$ -
Expenses			
Wages	-	60,643	-
Benefits	-	10,916	-
Program supplies	-	7,894	-
Audit and accounting	-	2,633	-
Power	-	973	-
Telephone	-	842	-
Heat	-	613	-
Office	-	191	-
	-	84,705	-
Deficiency of revenues over expenditures	\$ -	\$ (27)	\$ -

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Schedule #5

Pilot Program
 Schedule of Operations
 For the Year Ended March 31, 2024
 (Unaudited)

	2024	2024	2023
	Budget	Actual	Actual
Revenues			
Ministry of Social Services Pilot Project	\$ 64,757	\$ 64,757	\$ 124,679
Expenses			
Wages	51,806	51,806	104,198
Benefits	12,951	12,951	20,481
	64,757	64,757	124,679
Excess of revenues over expenditures	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Schedule #6

Victim Advocacy Case Review
 Schedule of Operations
 For the Year Ended March 31, 2024
 (Unaudited)

	2024	2024	2023
	Budget	Actual	Actual
Revenues			
Victim Advocacy Case Review	\$ 19,723	\$ 19,723	\$ 26,510
Expenses			
Wages	13,108	13,109	12,726
Benefits	2,360	2,360	3,414
Audit and accounting	1,195	1,195	1,160
Miscellaneous expenses	1,187	1,187	1,252
Recruitment, education and training	1,030	1,030	7,238
Staff and board meetings	740	738	720
Program supplies	103	104	-
	19,723	19,723	26,510
Excess of revenues over expenditures	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these financial statements.

Prince Albert Mobile Crisis Unit Co-Operative Ltd.

Schedule #7

Unrestricted Funds
 Schedule of Operations
 For the Year Ended March 31, 2024
 (Unaudited)

	2024	2024	2023
	Budget	Actual	Actual
Revenues			
City of Prince Albert contributions	\$ -	\$ 43,600	\$ 43,600
Victim Compensation	-	41,150	43,700
Donations and sundry	-	34,093	12,626
Building Safer Communities	-	15,000	-
United Way contributions	-	11,000	12,000
Public Health Agency of Canada	-	-	149,997
Canadian Women's Foundation	-	-	96,220
	-	144,843	358,143
Expenses			
Amortization	-	26,122	26,671
Buildings maintenance and taxes	-	6,178	-
Mortgage	-	100	14,191
Staff and board meetings	-	744	790
Promotion and publicity	-	343	2,295
Office	-	15	555
Transportation	-	-	314
Losses on disposal of asset	-	-	18,948
	-	33,502	63,764
Excess of revenues over expenditures	\$ -	\$ 111,341	\$ 294,379

The accompanying notes are an integral part of these financial statements.