

1994 -1995 Annual Report

of the



Alberta
Sport Recreation
Parks & Wildlife
Foundation

Alberta Sport, Recreation, Parks and Wildlife Foundation

Mission

To facilitate and enhance activities, lifestyles and legacies through the development of active partnerships in the sport, recreation, parks and wildlife programs.

Goals

- To seek financial contributions, services, land and other resources from individuals, organizations, businesses and government for the advancement of sport, recreation, parks and wildlife in Alberta.
- To promote the value, benefits and history of sport, recreation, parks and wildlife in Alberta.
- To encourage the development, maintenance, enhancement and delivery of sport programs, facilities and services.
- To encourage the development, maintenance, enhancement and delivery of recreation programs, facilities and services.
- To encourage the preservation and public use of natural environments and parks programs, facilities and services.
- To encourage the preservation and enhance the management and conservation of fish and wildlife and their habitat.
- To encourage the development, maintenance, enhancement and delivery of health related fitness and active lifestyle programs, facilities and services.

Principles

- Albertans are ultimately responsible for their own well-being, healthy environment, and stewardship of their natural heritage.
- Albertans with the desire to participate should be given the opportunity to achieve their full potential.
- Volunteers are the cornerstone of sport, recreation, parks and wildlife development in Alberta.

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ALBERTA
COMMUNITY DEVELOPMENT

Office of the Minister

Message From the Minister

To the Honourable Stan Schumacher

Speaker of the Legislative Assembly of Alberta

Sir:

I have the honour to submit the Annual Report of the Alberta Sport, Recreation, Parks and Wildlife Foundation for the period of July 1, 1994 to March 31, 1995. From April 1 to June 30 there were two separate entities, the Alberta Sport Council and the Recreation, Parks and Wildlife Foundation. They merged last summer and became the Alberta Sport, Recreation, Parks and Wildlife Foundation.

Respectfully submitted,

A handwritten signature in cursive script that reads "Gary G. Mar".

Gary G. Mar

Minister

Community Development

Message From the Chairman
To the Honourable Gary G. Mar
Minister of Community Development

Sir:

There were two reasons to celebrate on July 1, 1994: It was Canada Day, and the first day for the Alberta Sport, Recreation, Parks and Wildlife Foundation. Since then we have been working together with our many partners — the Department of Community Development and the provincial government; 115 sport, recreation, parks and wildlife associations as well as all Albertans — to help make the Wild Rose province a better place to live and prosper.

Looking back on the past nine months, there have been many triumphs and accomplishments. Two highlights include the tremendous success of the 1994 Alberta Seniors Games in Lacombe and the outstanding work the communities of Grande Prairie and Jasper achieved in hosting the XV Canada Games, this country's largest amateur sporting event. The energy and enthusiasm of our seniors are inspiring while Alberta's high-performance athletes are worthy role models for our youth.

Looking ahead, I anticipate the Alberta Sport, Recreation, Parks and Wildlife Foundation forming an enriching relationship with the Indigenous Sport Council and all Native Peoples in Alberta. I'm pleased that we have Albertans of all walks of life on our boards and committees.

I'm also looking forward to continued innovation from our Park & Wildlife Ventures program, which is building a "Made in Alberta" vision of private stewardship and public partnership. As a land trust, Park & Wildlife Ventures is part of a worldwide network of charitable organizations with the following goals: To protect land and act as a guardian, working with volunteer stewards, of land with natural heritage, recreational, educational, scenic or productive value depending on the needs of the community or region.

Later this year the Alberta Sport, Recreation, Parks and Wildlife Foundation will host an important marketing forum where we will work with all our partners, including associations, sponsors and donors, to create a renewed vision and direction.

Many thanks to the hard-working staff for making the Foundation so vital and efficient. Your efforts are greatly appreciated.

From the grassroots to the high performance, the Alberta Sport, Recreation, Parks and Wildlife Foundation is helping set a course for a healthy and efficient Alberta.

Respectfully submitted,



Doug Fulford
Chairman
Alberta Sport, Recreation, Parks and Wildlife Foundation

Performance Measures/Results

The Alberta Sport, Recreation, Parks and Wildlife Foundation's Performance Measures/Results for 1994-95 were as follows:

Goals	Expected Results	Actual Results
(1) To eliminate honoraria for Board Members	A savings of \$39,000	Achieved
(2) To combine government base level support and Foundation technical enrichment into a single grant program for each provincial sport and recreation association	"One-window shopping" would reduce the costs across the Ministry	Achieved
(3) To establish association program audits with assistance of independent volunteers	Less staff involvement resulting in a cost savings	(Date to implement set back)
(4) To operate the Percy Page Centre on a cost recovery basis and move the Foundation offices to the Centre	A savings to Government of \$150,000	Achieved
(5) To operate Coaches & Officials Symposium without subsidies	A savings of \$56,000	Delayed until 1995-96
(6) To reduce the cost of staging Zone Games	A savings of \$80,000	Achieved
(7) To implement a registration fee for participants in the 1994 Alberta Seniors Games	A savings of \$45,000	Achieved
(8) To reduce level of support to Active Lifestyles initiatives by 5.4%	A savings of \$55,000	Achieved
(9) To reduce level of support to Youth Development programs by 15%	A savings of \$12,000	Achieved
(10) To amalgamate newsletters and annual reports of two Crown corporations	A savings of \$20,000	Achieved
(11) To save rent by relocating the Alberta Sports Hall of Fame & Museum from Calgary to Red Deer	A savings of \$7,000	Achieved

Alberta Seniors Games

The Alberta Seniors Games are held during even-numbered years. From August 9-12, 1994 approximately 900 seniors (55 years of age and up) from throughout the province enjoyed the fine hospitality of the Town and County of Lacombe.

Highlights of the 1994 Alberta Seniors Games

- Alan Johns chaired the organizing group which included about 1,000 volunteers.
- Three new sports — bocci ball, military whist and super senior triathlon — joined the other 20 sports.
- The Games resulted in a financial surplus so a local, ongoing society was formed to put these funds to good use by supporting sport and culture in the community.

Alberta Summer and Winter Games

Athletes, generally 12 to 17 years of age, are encouraged to qualify for Alberta Games which are held during odd-numbered years. The 1995 Alberta Summer Games will be hosted in the tri-communities of Stony Plain, Spruce Grove and Parkland County on July 27-30. Considerable planning and organizing has taken place by thousands of volunteers for the past year. Volunteer fund-raisers have been successful in generating cash and/or gifts-in-kind from sponsors while gaming ventures have resulted in cash for the organizing society.

The 1996 Alberta Winter Games will be held in Lethbridge on February 22-25, with outdoor events planned for the Westcastle and Crowsnest Pass areas.

Zone Activities

Nineteen hundred and ninety-four was a memorable year for **Zone 1** beginning with the 25th anniversary celebrations of the Southern Alberta Summer Games. Picture Butte hosted the festivities and special events. Southern Alberta holds a Summer Games every July and a Winter Games every two years.

The Sunny South Senior Sport and Recreation Association held its zone playoffs in Taber. Winners advanced to the 1994 Alberta Seniors Games in Lacombe.

Medicine Hat and Lethbridge were the two Zone 1 communities visited by the AGT March of Champions, which was a lead-up to the Canada Games in Grande Prairie. This relay also highlighted the KidSport Fund, which collects donations for needy children.

More than 800 participants took part in the **Zone 2** senior playoffs, which were held in 16 different communities. 110 residents represented Zone 2 at the 1994 Alberta Seniors Games, and they were sent off in grand fashion as a pep rally at Rockyford was extremely well attended.

The AGT March of Champions visited Drumheller and Banff. Both communities held their Winter Festivals in conjunction with this relay. Banff hosted over 500 attendees while Drumheller had more than 1,800 participants.

The communities of Didsbury and Drumheller have signed Letters of Agreement with the Alberta Sport, Recreation, Parks and Wildlife Foundation to host the 1995 Big Country Summer Games and 1996 Big Country Winter Games, respectively.

Olds College was the site of the Quarterly Grant Recognition luncheon on March 3. MLA Roy Brassard and representatives from Amoco Canada and Alberta Treasury Branch were on hand to recognize 13 sport, recreation, parks and wildlife groups from Olds, Sundre, Didsbury and Crossfield.

The **Zone 3** Senior Games playoffs attracted 750 participants in 21 events. A total of 125 participants travelled to Lacombe to compete.

The third annual Zone 3 Quarterly Grant Recognition luncheon was rescheduled until the spring of 1995.

Zone 4 hosted the highly successful 1994 Alberta Seniors Games in Lacombe. The Zone 4 team, buoyed by a rip-roaring pep rally in Red Deer, had a very strong showing at the Games with 116 enthused participants.

The March of Champions, featuring Michael Slipchuk and Kerrin Lee-Gartner, came through Red Deer at the

end of January, and more than 1,000 residents attended the festivities. The KidSport Fund was also introduced with excellent results: Red Deer is now the KidSport Fund community for Central Alberta. A committee has been formed with representatives from AGT Ltd., Alberta Treasury Branches, the RCMP, the City of Red Deer and the communities of Hobbema, Rocky Mountain House and Sylvan Lake.

Ponoka will host the 1995 Central Alberta Summer Games.

In **Zone 5** playoffs 1,092 seniors competed in 21 different sports as a lead-up to the 1994 Alberta Seniors Games in Lacombe. In total, 106 athletes represented Zone 5 at the Lacombe Games.

Zone 6, overall champions at the 1994 Alberta Seniors Games, won the Lotteries Cup for an unprecedented fifth straight time.

Edmonton's answer to the Master Games may possibly be the Edmonton and Area Corporate Challenge. In the 1994 Challenge there were 8,200 athletes from 85 companies. The fourth annual event will take place in May and June 1995 with athletes from 96 companies competing in 17 sports.

In August, **Zone 7** sent 197 senior competitors to Lacombe for the 1994 Alberta Seniors Games. One of the many highlights was seeing 88-year-old Antoinette Tellier of Bonnyville prove to everyone that age is only in the mind as she won a silver medal in swimming. This vibrant octogenarian also teaches aerobics and line dancing up to four times a week.

Zone 7 witnessed an increase in senior participation not only in Seniors Games playoffs but in ongoing activities throughout the year.

In **Zone 8**, Focus North, which is funded by the Alberta Sport, Recreation, Parks and Wildlife Foundation's Local Sport Development Program, helped with awareness of and development of the Canada Games, which were held in Grande Prairie and Jasper on February 19 to March 4, 1995. In the past, Focus North has helped with promoting Arctic Winter Games, Alberta Games and Peace Winter Games.

Zone 8 also sent a respectable number of participants to the 1994 Alberta Seniors Games in Lacombe.

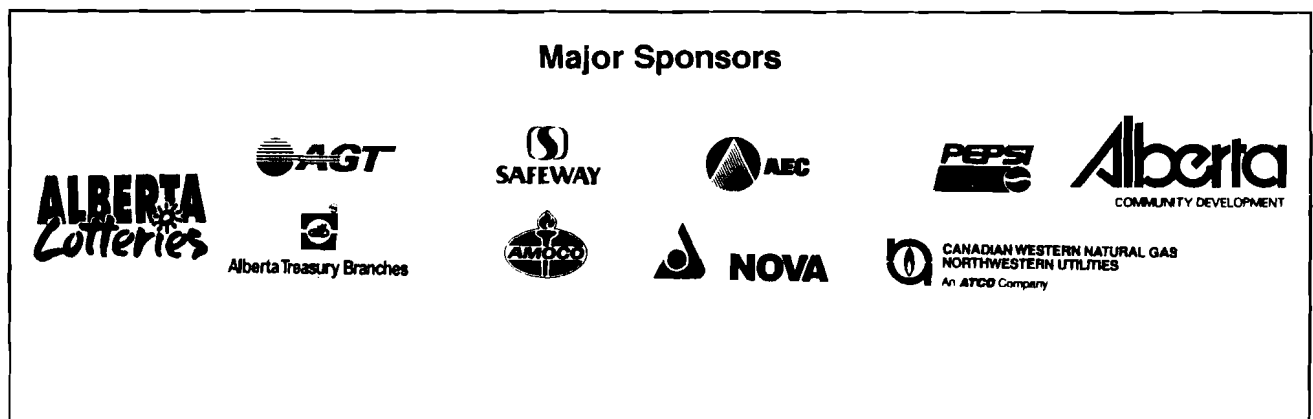
Fund-Raising

The Alberta Sport, Recreation, Parks and Wildlife Foundation seeks financial contributions and gifts-in-kind from individuals and businesses to support its programs. Mutually beneficial partnerships between the business community and the Foundation have resulted in the enhancement of sport, recreation, parks and wildlife opportunities in Alberta.

The Alberta Sport, Recreation, Parks and Wildlife Foundation's major source of funding is the Alberta Lottery Fund, providing approximately 80 per cent of the Foundation's support. Additional support raised in 1994-95 resulted in over \$2.8 million directly offsetting the Foundation's program costs.

Corporate Sponsorship

The Foundation enjoys a very positive relationship with a number of corporate sponsors on an ongoing basis. The sponsors and the programs they assist are as follows:



- AGT Ltd. — Alberta Games and Zone Games medals, zone identification jackets or T-shirts worn by Games' participants, communications equipment for host communities.
- Alberta Treasury Branches — Quarterly Grant Programs, Alberta Games and Zone Games.
- Alberta Energy Company — Coaching Programs, Local Community Sport Development.
- Amoco Canada Petroleum — Quarterly Grant Program and Zone Games.
- NOVA Corporation — Quarterly Grant Program and Zone Games.
- Canadian Western Natural Gas Co. Ltd./Northwestern Utilities Ltd. — Alberta Seniors Games Torch Relay and Alberta Games.
- Canada Safeway Ltd. — Alberta Games Volunteer Component.
- Pepsi-Cola Canada and Gray Beverages — Alberta and Zone Games.

Other businesses supporting the Foundation as a supplier or contributor in 1994-95 included:

Deloitte & Touche	Canadian Airlines International	Emergo Canada Ltd.
Greyhound Lines of Canada	Howard Mackie	Intergold Manufacturing
Mead Johnson Canada	The Simmons Group	TransAlta Utilities

Donation Fund

The Alberta Sport, Recreation, Parks and Wildlife Foundation serves as the vehicle through which individuals and businesses can make donations to support Alberta's provincial sport and recreation associations, Alberta Games, Zone Games and host communities.

In 1994-95, \$2.5 million was donated to the Donation Fund, thereby assisting in the development of sport and recreation in Alberta.

Endowment Funds

During the 1994-95 year, the Foundation entered into three endowment agreements. The total number of endowment funds established is now 19, which includes an agreement supporting recreation for the disabled in Alberta and the remainder providing assistance to sport at the provincial, local and individual athlete level. In total, \$225,843 was provided by Foundation "partners" to new and existing endowment agreements in this past year. The total value of the existing endowment funds at March 31, 1995 was \$1,371,804.

Communications

Through the amalgamation process, the two "quarterly magazines" produced by the former Recreation, Parks and Wildlife Foundation and the Alberta Sport Council were merged into one, "Our Legacy." The new look communications vehicle highlighted all Alberta Sport, Recreation, Parks and Wildlife Foundation programs.

The results of the 1994 Alberta Seniors Games, staged in Lacombe, were provided to provincial government members of the legislative assembly and provincial media. As well, the Quarterly Grant Projects funding allocations were provided to the public through media releases and cheque presentations on an ongoing basis.

Provincial Promotions

A provincial package that included posters, brochures and rule books for the 1994 Alberta Seniors Games was distributed to community and seniors centres, recreation boards, municipalities, sport facilities, tourism information centres, and Alberta Treasury Branches throughout the province.

The 1994 Blue Flame Torch Relay, sponsored by Canadian Western Natural Gas and Northwestern Utilities, helped to publicize the 1994 Alberta Seniors Games. The Relay began in Medicine Hat and proceeded through several towns and cities in Southern and Central Alberta prior to entering the Opening Ceremonies at Lacombe.

The Power of Excellence Forum, sponsored by TransAlta Utilities, visited seven Alberta communities in the fall

of 1994. Three or four schools were visited in each community by at least two of Alberta's Olympians. A team of six Olympians, including Bob Gasper (luge), Ingrid Liepa (speed skating), Catriona Lemay (speed skating), Dave MacEachern (bobsleigh), Kennedy Ryan (freestyle skiing) and Jon Cleveland (swimming) presented a strong message on the pursuit of excellence.

The "KidSport" program was launched in January 1995 in conjunction with the AGT Ltd.-sponsored March of Champions, the torch relay leading up to the Canada Winter Games in Grande Prairie. KidSport is a national initiative to provide disadvantaged children with opportunities in sport.

Alberta Sports Hall of Fame and Museum

It was an eventful year for the Alberta Sports Hall of Fame and Museum, a program of the Alberta Sport, Recreation, Parks and Wildlife Foundation. The primary highlights included: the 1994 Induction Banquet held in Edmonton in May, the relocation of the collection, displays, equipment and furnishings to Red Deer in September, and the level of fund-raising activity for a permanent facility.



This year there were nine inductees:

- * Gail Greenough (equestrian athlete)
- * Jaret Llewellyn (water skiing athlete)
- * Marty Wood (rodeo athlete)
- * George Gemer (track and field builder)
- * 1990 & 1992 Canada West Ringette Club members
- * Cameron Henning (swimming athlete)
- * Mike Reitmeier (speed skating athlete)
- * Debbie Muir (synchronized swimming builder)
- * Frank Morris (football athlete/builder)

They joined more than 300 other honoured members who have been inducted since the program was established in 1957.

Permanent Home To Be Built

The Alberta Sports Hall of Fame and Museum program is temporarily in Red Deer's Provincial Building. Over the next few years \$4 million will be raised to build, equip and endow a permanent facility in Red Deer. Nearly \$700,000 has either been raised or pledged to the building fund to date. Sources of sponsorships include foundations, service groups, individuals, municipal governments, corporations and special events.

Sport Outreach Training Scholarships

The Alberta Sport, Recreation, Parks and Wildlife Foundation's scholarship program offers financial assistance to hundreds of athletes attending approved live-in sport camps within Alberta. The amount of the scholarship depends on the cost of the camp and the financial need of the athlete.

- * 1,250 participants from 177 municipalities received scholarships.
- * 35 sports participated in the program.
- * 106 different sport camps received approval for Sport Outreach Training Scholarships.
- * A total of \$122,000 was allocated.

Innovative Projects

The purpose of this program is to support selected sport development activities at the provincial level and to respond to the needs of provincial sport associations which may arise throughout the year.

Base Level Support

The Alberta Sport, Recreation, Parks and Wildlife Foundation provides financial assistance to 80 provincial sport and 35 provincial recreation associations to help defray the administration overhead of their respective organizations. In 1994-95, \$1.6 million in lottery funding was provided.

Recreation Development

The Alberta Sport, Recreation, Parks and Wildlife Foundation provided \$1.2 million in lottery funds to provincial recreation associations for the development of recreation throughout the province. Support is provided for the development of recreation leaders, activity outreach clinics and workshops, participant enrichment opportunities through conferences, workshops, etc., technical or program staffing, material development, research and promotion.

Sport Development

Every provincial sport association received lottery funding for the development of Alberta athletes through sport outreach initiatives, talent identification programs and training and competition opportunities. Leadership funding provides for technical and coaching staffing opportunities and allows associations to provide their coaches and officials with opportunities to upgrade and expand their programming and technical skills. This year \$3.3 million of lottery funding was provided to provincial sport associations for athlete and leadership development.

Canada Games Enrichment

Support was provided to 22 associations to prepare athletes and coaches in the fourth year of a four-year cycle leading up to the 1995 Canada Winter Games in Grande Prairie and Jasper.

Alberta Athlete Development Program

This program provides financial assistance to Alberta's top high-performance athletes as selected by their provincial sport associations. It is designed to assist these athletes in achieving national ranking by helping to offset personal costs while training and competing. A two-level carding system is in place (Gold: \$1,200 and Silver: \$750) to help assist these athletes.

* Support was provided to 50 sports that identified a total of 760 high-performance athletes.

* In addition, 265 athletes received a total of \$129,500 to assist them with extraordinary training or competition costs as part of the Special Needs Program.

Sport Training Centres

This program provides financial assistance to provincial sport associations to help establish provincial, regional and national training centres in Alberta.

* The Alberta Sport, Recreation, Parks and Wildlife Foundation supported and provided funding to six centres during 1994-95. These centres allowed national and provincial level athletes and coaches to train in the best possible environments. The training centres also provided an opportunity for Alberta athletes to meet national team members.

* Three national team training centres were supported in the sports of badminton, hockey and volleyball. At the Western Canadian regional level, a soccer centre was supported in Edmonton. Two track and field provincial level centres in Edmonton and Calgary were also supported.

Opportunities for the Development of Athletes With Disabilities

This program provides financial assistance for the encouragement, development and promotion of athletes with disabilities.

Annual Association Enrichment Program

This program provides, on an annual basis, special program enrichment to provincially recognized recreation, parks and wildlife associations in support of new initiatives. By funding innovative new programs, the Alberta Sport, Recreation, Parks and Wildlife Foundation aims to help associations strengthen and grow to offer better, more varied recreation and conservation opportunities to Albertans.

Hosting Program

Financial support is provided to groups hosting major championships and sporting events. Many benefits accrue to a community, such as a legacy of human resources, new and upgraded facilities and long-lasting community spirit.

During 1994-95, the Alberta Sport, Recreation, Parks and Wildlife Foundation supported a total of 54 events: 10 international competitions, 31 Canadian championships and 13 Western Canadian championships.

Quarterly Grant Program

Through this program, local sport, recreation, parks and wildlife groups apply to the Alberta Sport, Recreation, Parks and Wildlife Foundation for funding towards projects such as those indicated below. During 1994-95, 719 applications were approved for a total of \$3,294,688.

Examples:

Zone 1 — The Crowsnest Pass Volunteer Ski Patrol received \$5,600 towards the purchase of mobile radios and first-aid equipment.

Zone 2 — The Cochrane Wildlife Reserve received \$5,000 towards the costs to develop an innovative new method of estimating population numbers in reintroduced and wild-born swift fox in Alberta.

Zone 3 — The Sarcee Seven Chiefs Sportsplex Tsuu T'ina Nation received \$12,000 towards the purchase of fitness equipment for the health and fitness centre.

Zone 4 — The Victoria Park Community Association in Camrose received \$5,000 towards the costs of developing a playground.

Zone 5 — The Metis Cultural Youth Society Local 888 in Drayton Valley received \$9,000 towards the purchase of archery equipment.

Zone 6 — The Edmonton Vietnamese-Chinese Table Tennis Club received \$9,000 towards the costs of hiring a coach for the table tennis program.

Zone 7 — The Border Blades Speed Skating Club of Lloydminster received \$7,600 towards the purchase of protective crash pads for the speed skating program.

Zone 8 — The Lesser Slave Lake Eco Centre Society received \$10,000 towards the interpretive component costs of an interpretive education facility in Lesser Slave Lake Provincial Park.

National Coaching Certification Program (NCCP)

This program, developed by the Coaching Association of Canada (CAC), is designed to train and educate coaches. It provides coaches at all levels with a systematic way to improve their knowledge and skills in the theoretical, technical and practical aspects of coaching. This year the following theory courses were conducted in Alberta with outstanding attendance:

- * Level 1 Theory — 90 courses, 1,969 participants.
- * Level 2 Theory — 35 courses, 733 participants.
- * Level 3 Theory — 10 courses, 319 participants.

Active Lifestyles Program

The Alberta Sport, Recreation, Parks and Wildlife Foundation recognizes that the potential of recreation is immense in promoting health and fitness. This program encourages partnerships with the private and public sectors. The three main objectives of this program are: (1) To provide Albertans with the awareness and skills to make positive lifestyle choices; (2) To use environments such as the workplace, family homes as well as community and educational institutions, parks and open spaces to promote positive lifestyle choices to Albertans; and (3) To provide Albertans an opportunity to participate in special projects leading to positive lifestyle choices. The *Active Lifestyles Program* provides funding for ongoing projects and one-time only projects supported by the Foundation's *Quarterly Grant Program*.

The Alberta Sport, Recreation, Parks and Wildlife Foundation works in partnership with the following *Active Lifestyles* programs and projects.

(A) *Quarterly Community Active Lifestyles Grant Program* — Designed to encourage local communities to provide a greater awareness and support of family oriented community active lifestyle opportunities.

(B) *Safety in the Playspace* — An educational poster series, in partnership with Alberta Education, promoting safe active lifestyle activities.

(C) *The Alberta Centre for Well-Being* — A partnership with Alberta's three universities and committed to enhancing the health and well-being of Albertans by providing leadership and creating educational, research and networking opportunities for well-being professionals and volunteers.

(D) *The Alberta Fitness Leadership Certification Association* — Facilitates the training and certification of fitness leaders and trainers in Alberta.

(E) *The Be-Fit-For-Life Network* — A provincial network of eight centres that develops, coordinates and delivers fitness and active lifestyle programs and services to meet the unique needs of urban and rural Alberta communities.

(F) *The Fitness Appraisal Certification and Accreditation Program* — Provides a standard for quality fitness appraisals and physical activity counselling through the education and training of fitness appraisers and the accreditation of fitness appraisal centres.

(G) *Project Apex* — An educational nutrition and fitness program for grade five students, developed in partnership with and delivered by the Dairy Nutrition Council of Alberta.

(H) *Schools Come Alive* — A project, developed in conjunction with the Alberta Health and Physical Education Council, designed to increase awareness and to inform the students and teachers of the concept of Active Living in Alberta schools.

(I) *The Wilbury Gang Project* — A preschool leisure education project developed in partnership with Alberta Community Development and Calgary Parks & Recreation.

Park & Wildlife Ventures

Park & Wildlife Ventures responds to the wishes of private and corporate citizens to protect land for future generations and to fund initiatives that enhance and preserve these special places. Through its mandate, it brings together landowners, community groups, industry, government agencies, volunteers and donors to achieve conservation goals while meeting the specific needs of communities and landowners.



Park & Wildlife Ventures is capable of accepting any donation relating to parks, wildlife and other natural heritage. Park & Wildlife has entered into joint ventures with organizations like the Nature Conservancy Canada and the Alberta Fish & Game Association towards the common purpose of land preservation.

As a land trust, Park & Wildlife Ventures is part of a worldwide network of charitable organizations which aim to acquire land and act as stewards of land with natural heritage, recreational, educational, scenic or productive value depending on the needs of the community or region. With its partners, Park & Wildlife Ventures is building a "Made In Alberta" vision of private stewardship and public partnership.

By enabling individuals and organizations to make donations, partner or to volunteer in support of projects which enhance conservation and preservation of our natural heritage, Park & Wildlife Ventures is providing Albertans with the opportunity to leave a lasting legacy for future generations.

Our Volunteers

Volunteers play a very important role in Park & Wildlife Ventures. Without their capable help and expertise many projects such as Imrie Park and Peaceful Valley would not be what they are today. Volunteers are the cornerstone of Park & Wildlife Ventures, assisting with fund-raising, habitat improvement, facility development, and heritage interpretation to list a few valuable areas. These volunteers play a vital role in helping future generations understand our dependence on the environment.

Thank you to the many volunteers who have through their initiatives, enthusiasm and efforts made Alberta a better place to live.

Our Donors

Our donors are the backbone of Park & Wildlife Ventures. Without their generous contributions we would not be able to continue the preservation and conservation of our natural heritage. Our donors range from young school children to multinational corporations. All of these efforts will collectively leave a lasting legacy for our children and their children for generations to come.

Contributions are used for the development and maintenance of parklands as well as the education, research, expansion and conservation of natural heritage landscapes, flora and fauna.

Through some substantial donations and bequests, Park & Wildlife Ventures has established the following Trusts for designated projects: Imrie Trust, Peaceful Valley Trust, and This Living World Trust.

Park & Wildlife Ventures Donors

Donors who contribute over time receive recognition for cumulative donations. We have five donor categories:

- Founder — \$100,000 and higher
- Benefactor — \$50,000 to \$99,999
- Sustainer — \$10,000 to \$49,999
- Contributor — \$1,000 to \$9,999
- Supporter — up to \$999

The Alberta Sport, Recreation, Parks and Wildlife Foundation, along with all Albertans, is pleased to recognize the following donors and partners for their generosity to the Foundation through *Park & Wildlife Ventures*.



FOUNDER

Maurice Fry Estate
Mary Louise Imrie
Georgina G. Myggland
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Kathleen S. Wark
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MEMORIAL DONATIONS

Donations have been made in memory of the following people:

Ethel Cuts
Frank Gattley
Gordon L. Haggerty
Moiria Hegarty
J. R. Levy
Margaret Lipsey Johnson
Frank Kingzett
Dr. Lionel McLeod
Vaughan R. Monson

This Living World Trust

This Living World Trust has been set up through the private initiative of King Motion Picture Corporation to preserve parcels of land as natural areas for wildlife habitat. Protection of our environment requires the cooperation and partnership of everyone. We can all make a difference by protecting the priceless legacy that is our natural environment — *This Living World*.

The following Patrons and Sponsors have supported the production of three nature programs -- *Poacher*, *The Forest*, and *Wildlife Habitat* in the twelve part series **This Living World**. The proceeds are utilized to preserve wildlife habitat.

Patrons & Sponsors

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Alberta Environmental Protection
Alberta Forest Products
Association
Alberta Law Foundation
Alberta Pacific Forest Industries Inc.
Alberta Wheat Pool
Alberta Sport, Recreation, Parks
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Convention Centre
Miller Western Industries Ltd.
North American Waterfowl
Management Plan
Northwest Airlines
Nova Scotia Department of
Lands and Forests
Ontario Forest Industries
Association
Oxford Development Group Inc.
Prince Alberta Model Forest
Procter and Gamble Cellulose
Quebec Forest Industries
Association
Risley Equipment Ltd.
Rocky Mountain Elk Foundation

Saskatchewan Wetland
Conservation Corporation
Sony of Canada
Stora Forest Industries, Nova Scotia
Weldwood of Canada
Wendon Holdings Ltd.
Weyerhaeuser Canada Limited
Wildlife Habitat Canada

Donors

CFRN-TV Edmonton, Alberta
Al Cromb
Hiske Gerding
Gordon Kerr
Dr. J. W. Grant MacEwan
Peter Murphy
Bob Stevenson

Volunteers – Our Heart and Soul

The Alberta Sport, Recreation, Parks and Wildlife Foundation has a small staff, but its real strength is thousands of volunteers. All are dedicated, hard-working people with a proven commitment to the Foundation.

Board of Directors (as of March 31, 1995):

- * Doug Fulford, Chairman, Sherwood Park
- * Jim Acton, Vice Chairman, Edmonton
- * Orest Korbitt, Edmonton
- * Cara Currie, Hobbema
- * Ellen Hambrook, Fort McMurray
- * Jerry Joynt, Calgary
- * John Seaman, Vulcan
- * Julian Nowicki, Deputy Minister, Alberta
Community Development, Edmonton
- * Mark Hlady, MLA for Calgary Mountain View

How We Operate

The Alberta Sport, Recreation, Parks and Wildlife Foundation has an administration office in Calgary, a technical development office in Edmonton and eight zone offices.

Head Office

#200, 2816 - 11 St. N.E.
CALGARY, Alberta T2E 7S7
Telephone: (403) 297-2503
Fax: (403) 297-6669

Program Section

Percy Page Centre
11759 Groat Road
EDMONTON, Alberta T5M 3K6
Telephone: (403) 427-1976
Fax: (403) 488-9755

Zone 1 – Sunny South

406 Administration Building
909 - 3 Avenue North
LETHBRIDGE, Alberta T1J 4C7
Telephone: (403) 381-5441
Fax: (403) 329-8816

Zone 2 – Big Country

Suite B3, 5030 - 50 Street
OLDS, Alberta T4H 1S1
Telephone: (403) 556-4302
Fax: (403) 556-4226

Zone 3 – Calgary

P.O. Box #2100, Station "M"
Calgary Parks & Recreation
4th Floor, 205 - 8 Avenue S.E.
CALGARY, Alberta T2P 2M5
Telephone: (403) 268-5244
Fax: (403) 268-5280

Zone 4 – Parkland

Provincial Building, 4920 - 51 Street
RED DEER, Alberta T4N 6K8
Telephone: (403) 340-5529
Fax: (403) 341-8619

Zone 5 – Black Gold/Yellowhead

Percy Page Centre
11759 Groat Road
EDMONTON, Alberta T5M 3K6
Telephone: (403) 427-1976
Fax: (403) 488-9755

Zone 6 – Edmonton

P.O. Box #2359
Edmonton Parks and Recreation
5th Floor Revillon Building
EDMONTON, Alberta T5J 2R7
Telephone: (403) 496-4920
Fax: (403) 496-4929

Zone 7 – Northeastern Alberta

Box 318, Provincial Building
5025 - 49 Avenue
ST. PAUL, Alberta T0A 3A4
Telephone: (403) 645-6455
Fax: (403) 645-5096

Zone 8 – Peace Country

Provincial Building, 10320 -- 99 Street
GRANDE PRAIRIE, Alberta T8V 6J4
Telephone: (403) 538-5247
Fax: (403) 538-5308

The Alberta Sport, Recreation, Parks & Wildlife Team

Tens of thousands of Albertans representing the following sport, recreation, parks and wildlife groups received funding and program support:

Aerobatic Club of Alberta
Air Cadet League of Canada
Alpine Club of Canada
Alberta **Alpine Ski** Association
Alberta **Amputee Sports and Recreation** Association
Athletics Alberta
Alberta **Badminton** Association
Baseball Alberta and Little League Baseball Alberta
Alberta **Basketball** Association
Be-Fit-For-Life
Alberta **Baton Twirling** Association
Biathlon Alberta
Alberta **Bicycle** Association
Alberta **Billiards & Snooker** Association
Alberta **Bobsleigh** Association
Alberta **Bowhunters and Archers** Association
Bowling Federation of Alberta
Boys' and Girls' Clubs of Alberta
Alberta Amateur **Boxing** Association
Alberta **Broomball** Association
Alberta **Camping** Association
Alberta **Canoe** Association
Alberta **Cerebral Palsy Sports** Association
Alberta **CGIT** Association
Alberta **Chess** Association
Alberta **Cricket** Association
Cross Country Alberta
Alberta **Curling** Federation
Alberta **Deaf Sports** Association
Alberta Association for **Disabled Skiers**
Canadian Amateur **Diving** Association —
Alberta Section
Duke of Edinburgh
Alberta **Equestrian** Federation
Alberta **Fencing** Association
Alberta **Field Hockey** Association and
Alberta Women's **Field Hockey** Association
Canadian **Figure Skating** Association —
Alberta Section
Alberta **Fish and Game** Association
Alberta **Fitness Leadership** Certification Program
Football Alberta
Alberta **Free Balloonist** Society
Alberta **Freestyle Skiing** Association
Girl Guides of Canada
Canadian Ladies **Golf** Association — Alberta Branch;
Alberta **Golf** Association
Alberta **Gymnastics** Federation
Alberta **Handball** Association
Alberta **Hang Gliding** Association

Alberta Amateur **Hockey** Association
Alberta **Horseshoe Pitchers** Association
Judo Alberta
Karate Alberta
Alberta **Lacrosse** Association
Lawn Bowls Association of Alberta
Alberta Amateur **Luge** Association
Alberta **Modern Pentathlon** Association
Federation of Alberta **Naturalists**
The **Navy League** of Canada
Alberta **Netball** Association
Alberta **Orienteering** Association
Physical Culture Association of Alberta
Alberta **Sport Parachuting** Association
Alberta **Sport and Recreation Association
for the Blind**
Alberta **Parks & Recreation** Association
Alberta **Racquetball** Association
Alberta Association of **Recreation Facility Personnel**
Recreational Skating Association
Alberta **Red Cross** Society — Albert/NWT Division
Alberta **Rhythmic Sportive Gymnastics** Federation
Ringette Alberta
Alberta **Rowing** Association
Royal Life Saving Society of Canada —
Alberta & NWT Division
Alberta **Rugby** Football Union
Alberta **Sailing** Association
Scouts Canada — Alberta Council
Alberta **Scuba Divers** Council
Alberta Federation of **Shooting Sports**
Alberta **Ski Jumping and Nordic Combined**
Association
Alberta **Ski Patrol** System — Mountain Division
Alberta **Snowmobile** Association
Alberta **Soaring** Council
Alberta **Soccer** Association
Alberta Amateur **Softball** Association
Alberta **Special Olympics**
Alberta Amateur **Speed Skating** Association
Squash Alberta
Swim Alberta
Synchro Swim Alberta
Alberta **Table Tennis** Association
Alberta **Tae Kwon Do** Association
Alberta **Team Handball** Federation
Tennis Alberta
Alberta **Triathlon** Association
Alberta **Volleyball** Association
Alberta **Water Polo** Association
Water Ski Alberta
Alberta **Weightlifting** Association

The Alberta Sport, Recreation, Parks & Wildlife Team

Canadian **Wheelchair Sport** Association –
Alberta Section
Alberta **Wilderness** Association
Alberta Amateur **Wrestling** Association
Yoga Association of Alberta
Regional Council of **YMCA**s of Alberta
Alberta Association of **YWCA**s

The following groups also received funding and program support:

Alberta Schools Athletic Association
Alberta Colleges Athletic Conference
Alberta Universities Athletic Association
Sport Medicine Council of Alberta
Alberta Senior Citizens Sports and Recreation
Association

ALBERTA SPORT, RECREATION, PARKS
AND WILDLIFE FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1995

Auditor's Report

Balance Sheet

Statement of Revenue, Expenditure and Changes in Fund Balances

Statement of Changes in Financial Position

Notes to the Financial Statements



ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the
Alberta Sport, Recreation, Parks and Wildlife Foundation

I have audited the balance sheet of the Alberta Sport, Recreation, Parks and Wildlife Foundation as at March 31, 1995 and the statements of revenue, expenditure and changes in fund balances and changes in financial position for the period from the date of commencement of operations, July 1, 1994, to March 31, 1995. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 1995 and the results of its operations and the changes in its financial position for the period July 1, 1994 to March 31, 1995 in accordance with generally accepted accounting principles.

Peter Valentini

FCA
Auditor General

Edmonton, Alberta
May 24, 1995

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

BALANCE SHEET

AS AT MARCH 31, 1995

ASSETS

Current:	
Cash and short-term investments	\$7,860,249
Accounts receivable	243,024
Prepaid expenses	<u>74,987</u>
	8,178,260
Capital assets (Note 4)	<u>1,170,993</u>
	<u>\$9,349,253</u>

LIABILITIES AND FUND BALANCES

Current:	
Grants and accounts payable	<u>\$ 464,406</u>
Fund held on behalf of others (Note 5)	<u>50,000</u>
Fund balances:	
Operating	2,181,580
Endowment	1,063,115
Restricted	<u>2,079,710</u>
	<u>5,324,405</u>
Reserves (Note 6)	<u>3,510,442</u>
	<u>\$9,349,253</u>

The accompanying notes are part
of these financial statements.

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

STATEMENT OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCES

FOR THE PERIOD JULY 1, 1994 TO MARCH 31, 1995

	<u>Operating Fund</u>	<u>Endowment Fund</u>	<u>Restricted Fund</u>	<u>Total</u>	<u>Budget (Note 12)</u>
<u>REVENUE</u>					
Contributions:					
Lottery Fund	\$11,163,600	\$ -	\$ -	\$11,163,600	\$11,163,600
Alberta Foundation for the Arts	80,500	-	-	80,500	80,500
Percy Page Centre (Note 7)	417,588	-	-	417,588	476,300
Investment income	306,971	-	89,916	396,887	343,000
Donations (Note 8)	2,480,929	222,094	65,964	2,768,987	1,438,500
Other revenue	<u>128,006</u>	<u>-</u>	<u>-</u>	<u>128,006</u>	<u>411,000</u>
	<u>14,577,594</u>	<u>222,094</u>	<u>155,880</u>	<u>14,955,568</u>	<u>13,912,900</u>
<u>EXPENDITURE</u>					
Provincial sport and recreation programs	6,914,511	-	15,996	6,930,507	7,624,300
Community sport, recreation, parks and wildlife programs (Note 8)	4,751,611	-	15,616	4,767,227	4,382,000
Games and zone programs	1,350,544	-	-	1,350,544	1,338,000
Public relations, promotion and fund raising	339,878	-	-	339,878	616,900
Percy Page Centre (Note 7)	460,171	-	-	460,171	508,700
Alberta Sports Hall of Fame and Museum	120,009	-	-	120,009	87,100
Administration	330,989	-	-	330,989	289,900
Employee severance costs	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>-</u>
	<u>14,397,713</u>	<u>-</u>	<u>31,612</u>	<u>14,429,325</u>	<u>14,846,900</u>
Excess (deficiency) of revenue over expenditure for the period	179,881	222,094	124,268	526,243	(934,000)
Interfund transfers: Matching donors' contributions	<u>(82,094)</u>	<u>82,094</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in fund balances for the period	97,787	304,188	124,268	526,243	(934,000)
Net assets assumed at commencement (Note 2)	5,594,235	758,927	1,955,442	8,308,604	4,785,200
Transfer to reserve	<u>(3,510,442)</u>	<u>-</u>	<u>-</u>	<u>(3,510,442)</u>	<u>(150,000)</u>
Fund balances at end of period	<u>\$ 2,181,580</u>	<u>\$1,063,115</u>	<u>\$2,079,710</u>	<u>\$ 5,324,405</u>	<u>\$ 3,701,200</u>

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE PERIOD JULY 1, 1994 TO MARCH 31, 1995

Cash provided by (used in):

Operating activities:

Excess of expenditure over revenue for the period	\$ 526,243
Amortization and loss on disposal of assets	38,016
Capital assets donated to non-profit-organization	14,649
Net change in non-cash working capital	<u>146,395</u>
	<u>725,303</u>

Investing activities:

Acquisition of capital assets:

By transfer	(1,076,573)
By purchase	<u>(147,085)</u>
	<u>(1,223,658)</u>

Financing activities:

Equity in net assets assumed	8,308,604
Transfer of funds held on behalf of others	<u>50,000</u>
	<u>8,358,604</u>

Increase in cash and short-term investments and balance
at end of period

\$ 7,860,249

ALBERTA SPORT, RECREATION, PARKS AND WILDLIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1995

Note 1 Authority and Purpose

The Alberta Sport, Recreation, Parks and Wildlife Foundation (the "Foundation") operates under the authority of the Alberta Sport Recreation, Parks and Wildlife Foundation Act, Chapter A-37.6, Statutes of Alberta 1994, as a Crown corporation for the purpose of enhancement of sport, recreation, parks and wildlife programs for all Albertans. The Foundation is not taxable under the Income Tax Act of Canada.

Note 2 Commencement of Operations

The Alberta Sport, Recreation, Parks and Wildlife Foundation commenced operations on July 1, 1994, and assumed the assets and liabilities of the Alberta Sport Council and The Recreation, Parks and Wildlife Foundation pursuant to section 14 of the Alberta Sport, Recreation, and Wildlife Foundation Act. The net book value of the assets and liabilities assumed by the Foundation are as follows:

	<u>Alberta Sport Council</u>	<u>Recreation, Parks, and Wildlife Foundation</u>	<u>Total</u>
Working capital	\$4,772,091	\$2,509,940	\$7,282,031
Capital assets	<u>101,290</u>	<u>975,283</u>	<u>1,076,573</u>
	4,873,381	3,485,223	8,358,604
Less obligations to others	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>
Net assets assumed	<u>\$4,823,381</u>	<u>\$3,485,223</u>	<u>\$8,308,604</u>

Note 3 Significant Accounting Policies and Reporting Practices

(a) Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for revenue and expenditure associated with the primary activities of the Foundation.
- The endowment fund accounts for contributions received under various agreements with sponsors and/or matching funds provided by the Foundation. Interest earned on the existing endowments can only be used to fund specific athletes and athletic activities.
- The restricted fund accounts for interest earned on endowments and contributions received for which donors have specified the purpose.

(b) Revenue and Other Contributions

Revenue for provision of goods and services is recognized in the period in which the goods are provided or the services rendered.

Unrestricted contributions are recognized as revenue in the period receivable.

Endowment contributions are recognized as revenue of the endowment fund when receivable.

Other restricted contributions are recognized as revenue of the restricted fund when receivable.

Cash donations are reported when received. Donations of materials and services are recorded at fair market value, provided such materials and services would be purchased and paid for by the Foundation if not received as donations.

Note 3 Significant Accounting Policies and Reporting Practices (continued)

(c) Expenses

Provincial sport and recreation programs include grants to provincial sport and recreation associations and certain initiatives relative to active lifestyle programs.

Community sport, recreation, parks and wildlife programs include support to clubs, organizations and individuals at the community level, and parks and wildlife initiatives and youth programs.

Games and zone programs provide service and support to regional and local games, Alberta games and inter-provincial games programs.

(d) Grants Payable

Liabilities are recorded for grants payable only when all the conditions required to qualify for the grants have been met by the grant recipients.

(e) Capital Assets

Capital assets purchased by the Foundation are recorded at cost. Capital assets donated to the Foundation are recorded at fair market value at date of donation. The capital asset value is shown net of amortization which is provided over the estimated useful life of the assets at rates as follows:

Furniture and equipment	20% - 30% declining balance
Vehicles	4 years straight-line
Leasehold improvements	over the life of the lease

Note 4 Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>
For administrative use:			
Furniture and equipment	\$ 193,256	\$26,914	\$ 166,342
Leasehold improvements	19,642	3,102	16,540
Artwork	<u>16,226</u>	<u>-</u>	<u>16,226</u>
	<u>229,124</u>	<u>30,016</u>	<u>199,108</u>
Land and building for program use:			
Day lodge - construction in progress	87,085	-	87,085
Land, use restricted by donors	738,500	-	738,500
Land, unrestricted	<u>146,300</u>	<u>-</u>	<u>146,300</u>
	<u>971,885</u>	<u>-</u>	<u>971,885</u>
	<u>\$1,201,009</u>	<u>\$30,016</u>	<u>\$1,170,993</u>

Note 5 Fund Held on Behalf of Others

The Foundation holds an amount which is repayable to the contributor on eighteen months notice. Interest earned on this fund is included in the restricted fund and can only be used to fund athletes and athletic activities.

Note 6 Reserves

The Foundation provides funding for Alberta Games and for Canada Games, some of which occur every other year and some every four years. Reserves have been established by management to set aside funds in non-game years to meet financial requirements in years in which games are held. Reserves are also established to meet estimated financial requirements under the Local Sport Development program for funding applications under review and to match corporate and individual contributions towards endowments.

Reserves are summarized as follows:

Alberta Games	\$ 250,000
Canada Games	47,000
Endowment donation matching program	<u>3,213,442</u>
	<u>\$3,510,442</u>

Note 7 Percy Page Centre

The Foundation operates the Percy Page Centre, Edmonton, to provide accommodation and office services to non-profit organizations.

Percy Page Centre revenue and expenditure are summarized as follows:

Revenue:

Postage and courier	\$ 164,003
Printing	132,293
Photocopying	59,957
Telephone and fax	53,994
Other	<u>7,341</u>
	<u>\$417,588</u>

Expenditure:

Postage and courier	\$ 177,784
Print shop supplies and services	85,840
Print shop wages and benefits	59,092
Photocopiers	45,369
Telephone	45,276
Supervisory and management salaries	44,101
Miscellaneous	<u>2,709</u>
	<u>\$460,171</u>

Note 8 Donations

Included in donations to the operating fund is the value of donated park lands amounting to \$1,003,000. The Foundation has donated these lands to the City of St. Albert in the amount of \$964,000 and to the Town of Sundre in the amount of \$39,000 for use as public parks under its Community Sport, Recreation, Parks and Wildlife programs.

Note 9 Operating Fund Expenditures

Operating fund expenditures are summarized by object as follows:

Grants	\$ 12,822,556
Salaries, wages and benefits (Note 10)	920,179
Supplies and services	472,313
Amortization and loss on disposal of assets	52,665
Employee severance costs	<u>130,000</u>
	<u>\$ 14,397,713</u>

Note 10 Salaries, Wages and Benefits

Salaries, wages and benefits are comprised of the following:

	Full-time <u>Equivalents</u>	<u>Salary</u> ⁽¹⁾	<u>Benefits and Allowances</u> ⁽²⁾	<u>Total</u>
Chairman of the Board	1.0	\$ 5,035	\$ -	\$ 5,035
Board members	8.0	-	-	-
Managing Director	0.5	19,500	-	19,500
General Manager	0.5	20,456	6,647	27,103
Managers:				
Community Services	1.0	63,000	-	63,000
Provincial Services	0.5	28,305	3,633	31,938
Special Projects	1.0	47,517	9,844	57,361
Marketing	1.0	44,579	9,554	54,133
Controller	1.0	48,826	-	48,826
Other salaried staff:				
Professional and technical (average for 9 months \$38,173)	13.0	414,080	82,164	496,244
Secretarial and support (average for 9 months \$20,251)	3.5	60,957	9,922	70,879
Non-salaried staff	-	<u>42,241</u>	<u>3,919</u>	<u>46,160</u>
Salaries, wages and benefits (Note 9)		<u>\$ 794,496</u>	<u>\$ 125,683</u>	<u>\$ 920,179</u>

(1) Salaries and wages include regular base pay, bonuses, overtime, lump sum payments, honoraria and any other direct cash remuneration.

(2) Benefits include the employer's share of all employee benefits including health care, group life plan, health club memberships, and contributions to individual employee controlled Registered Retirement Savings Plans.

Note 11 Supplies, Services and Accommodation

Accommodations, basic office furnishings and certain other administration costs have been borne by the Province of Alberta, General Revenue Fund. The exact value of these services is not determinable and accordingly, is not reflected in these financial statements.

Note 12 Budget

The budget of the Foundation for the period July 1, 1994 to March 31, 1995 was approved by the Board of Directors on May 27, 1994.

Note 13 Commitments

At March 31, 1995, the Foundation had commitments under various grant programs amounting to \$518,000.

Also, future payments required under operating leases and maintenance agreements for office equipment are as follows:

1995-96	\$ 112,130
1996-97	109,010
1997-98	98,374
1998-99	98,374
1999-2000	98,374
2000-2001	<u>67,430</u>
	<u>\$ 583,692</u>

Note 14 Contingent Liabilities

A statement of claim has been filed naming the Alberta Sport Council as one of the defendants in respect to a games accident. These games were co-sponsored by the Alberta Sport Council. Management believes it has valid defence against this claim. Any settlement will be charged to expenditures in the year the settlement occurs.

Note 15 Approval of Financial Statements

These financial statements were approved by management.

THE RECREATION, PARKS AND
WILDLIFE FOUNDATION
FINANCIAL STATEMENTS
JUNE 30, 1994

Auditor's Report

Balance Sheet

Statement of Revenue, Expenditure and Unrestricted Fund Balance

Statement of Restricted Funds

Statement of Changes in Financial Position

Notes to the Financial Statements

Schedule of Percy Page Centre Revenue and Expenditure

Schedule of Administration Expenditure



ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the Alberta Sport, Recreation,
Parks and Wildlife Foundation

I have audited the balance sheet of The Recreation, Parks and Wildlife Foundation as at June 30, 1994 and the statements of revenue, expenditure and unrestricted fund balance, restricted funds and changes in financial position for the three months then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at June 30, 1994 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Peter Valentuis

FCA
Auditor General

Edmonton, Alberta
January 3, 1995

THE RECREATION, PARKS AND WILDLIFE FOUNDATION

BALANCE SHEET

AS AT JUNE 30, 1994

(Note 1)

	<u>June 30, 1994</u>	<u>March 31, 1994</u>
<u>ASSETS</u>		
Current:		
Cash (Note 4)	\$3,840,867	\$4,324,301
Accountable advance	2,053	7,876
Accounts receivable	125,401	1,003
Prepaid expenses	8,641	-
Inventory	<u>28,432</u>	<u>-</u>
	4,005,394	4,333,180
Capital assets (Note 5)	<u>975,283</u>	<u>950,012</u>
	<u>\$4,980,677</u>	<u>\$5,283,192</u>
<u>LIABILITIES AND EQUITY</u>		
Current:		
Grants payable	\$1,458,402	\$2,695,336
Accounts payable	12,800	7,981
Due to Alberta Sport Council	<u>24,252</u>	<u>-</u>
	<u>1,495,454</u>	<u>2,703,317</u>
Equity:		
Unrestricted fund	1,567,177	695,380
Restricted funds	<u>1,918,046</u>	<u>1,884,495</u>
	<u>3,485,223</u>	<u>2,579,875</u>
	<u>\$4,980,677</u>	<u>\$5,283,192</u>

The accompanying notes and schedules are part of these financial statements.

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND UNRESTRICTED FUND BALANCE
FOR THE PERIOD ENDED JUNE 30, 1994

	<u>Three Months Ended</u> <u>June 30, 1994</u>		<u>Year Ended</u> <u>March 31,</u> <u>1994</u>
	<u>Budget</u> <u>(Note 11)</u>	<u>Actual</u>	<u>Actual</u> <u>(Note 3)</u>
<u>REVENUE</u>			
Alberta Lottery Fund	\$1,350,000	\$1,350,000	\$5,400,000
Percy Page Centre, Schedule 1	158,300	176,470	-
Interest	32,000	44,211	188,702
Donations	5,000	5,850	54,120
Project revenue	<u>3,000</u>	<u>4,989</u>	<u>24,790</u>
	<u>1,548,300</u>	<u>1,581,520</u>	<u>5,667,612</u>
<u>EXPENDITURE</u>			
Grants (Note 6)	115,300	312,614	4,789,214
Percy Page Centre, Schedule 1	167,845	189,273	-
Projects (Note 7)	100,500	100,766	552,443
Administration, Schedule 2	<u>55,900</u>	<u>87,706</u>	<u>718,335</u>
	<u>439,545</u>	<u>690,359</u>	<u>6,059,992</u>
Excess (deficiency) of revenue over expenditure	<u>\$1,108,755</u>	891,161	(392,380)
Donated land received		-	89,300
Transfers to restricted funds		<u>(19,364)</u>	<u>(77,079)</u>
Increase (decrease) in unrestricted fund balance during the period		871,797	(380,159)
Unrestricted fund balance at beginning of period		<u>695,380</u>	<u>1,075,539</u>
Unrestricted fund balance at end of period		<u>\$1,567,177</u>	<u>\$ 695,380</u>

THE RECREATION, PARKS AND WILDLIFE FOUNDATION

STATEMENT OF RESTRICTED FUNDS

FOR THE PERIOD ENDED JUNE 30, 1994

	Three Months Ended		Year Ended
	June 30, 1994		March 31,
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 11)		
<u>REVENUE</u>			
Interest	\$13,000	\$ 12,823	\$ 44,451
Donations	<u>5,000</u>	<u>1,364</u>	<u>36,566</u>
	18,000	14,187	81,017
<u>EXPENDITURE</u>			
Maintenance of restricted funds' properties	<u>5,000</u>	<u>-</u>	<u>40,078</u>
Excess of revenue over expenditure	<u>\$13,000</u>	14,187	40,939
Transfers from unrestricted fund		<u>19,364</u>	<u>77,079</u>
Increase in restricted funds during the period		33,551	118,018
Restricted funds at beginning of period		<u>1,884,495</u>	<u>1,766,477</u>
Restricted funds at end of period		<u>\$1,918,046</u>	<u>\$1,884,495</u>

THE RECREATION, PARKS AND WILDLIFE FOUNDATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE PERIOD ENDED JUNE 30, 1994

	Three Months Ended <u>June 30, 1994</u>	Year Ended March 31, <u>1994</u> (Note 3)
Operating activities:		
Excess (deficiency) of revenue over expenditure:		
Unrestricted fund	\$ 891,161	\$ (392,380)
Restricted funds	<u>14,187</u>	<u>40,939</u>
	905,348	(351,441)
Add non-cash charges:		
Loss on sale of capital assets	8,756	-
Amortization	<u>4,286</u>	<u>14,594</u>
	918,390	(336,847)
Decrease (increase) in non-cash working capital	(1,363,511)	978,012
Trust fund paid out	<u>-</u>	<u>(26,000)</u>
Cash provided by (used in) operating activities	<u>(445,121)</u>	<u>615,165</u>
Investing activities:		
Acquisitions:		
Land	-	(168,400)
Other capital assets	(39,713)	(23,289)
Proceeds from sale of capital assets	1,400	-
Land transferred to fish and game associations	<u>-</u>	<u>51,100</u>
Cash used in investing activities	<u>(38,313)</u>	<u>(140,589)</u>
Financing activity:		
Donations of land	<u>-</u>	<u>89,300</u>
Increase (decrease) in cash during the period	(483,434)	563,876
Cash at beginning of period	<u>4,324,301</u>	<u>3,760,425</u>
Cash at end of period	<u>\$ 3,840,867</u>	<u>\$4,324,301</u>

THE RECREATION, PARKS AND WILDLIFE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1994

Note 1 Authority

The Recreation, Parks and Wildlife Foundation (the "Foundation") operated under the authority of the Recreation, Parks and Wildlife Foundation Act, Chapter R-9, Revised Statutes of Alberta 1980, as amended.

On April 1, 1994, the Foundation assumed responsibility for providing services to non-profit organizations at the Percy Page Centre from the Tourism, Parks and Recreation Revolving Fund.

On July 1, 1994, the Alberta Sport, Recreation, Parks and Wildlife Foundation Act was proclaimed under which The Recreation, Parks and Wildlife Foundation ceased to exist and its assets, liabilities, rights and obligations became vested in the newly established Alberta Sport, Recreation, Parks and Wildlife Foundation.

Note 2 Significant Accounting Policies

Revenue and Expenditure

Transactions are grouped, for reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The unrestricted fund accounts for revenue and expenditure associated with the primary activities of the Foundation.
- The restricted funds account for contributions received from donors, who have imposed conditions on how the funds are to be used, some matching funds provided by the Foundation and the interest earned on these contributions.

Project Revenue

Some grant expenditures require that a percentage of the revenue generated be returned to the Foundation. The Foundation records the amounts as project revenue in the year in which it determines the amounts due.

Note 2 Significant Accounting Policies (continued)

Inventory

Inventory is valued at the lower of cost and estimated net realizable value.

Capital Assets

Purchased capital assets are recorded at cost. Donated capital assets are recorded at estimated fair market value at date of acquisition. Office furniture and equipment are amortized over their estimated useful lives on a straight-line basis at rates of 10% and 25% per annum, respectively. Leasehold improvements are amortized over the term of the lease.

Grants Payable

Grants are recorded as liabilities and expenditure when approved by the Foundation and all significant conditions required to qualify for the grant have been met by the grant recipient.

Note 3 Change in Accounting Policy

Unrestricted Fund

The Foundation has changed its policy for recording revenues arising from donated land. Previously, the value of donated land was recorded as revenue.

Under the new policy, the value of donated land is recorded as a direct increase in fund balance. This change in accounting policy has been applied retroactively, and accordingly the 1994 figures have been restated. The effect of this change is that 1994 donation revenue decreased by \$89,300 and the deficiency of revenue over expenditure increased by the same amount. This change has had no effect on 1995 revenue or expenditure or on the balance sheet for both years.

Note 4 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest is earned on the daily cash balance at the average rate of interest earnings of the Fund.

Note 5 Capital Assets

	<u>June 30, 1994</u>			<u>March 31,</u> <u>1994</u>
	<u>Cost</u>	<u>Accumulated</u> <u>Amortization</u>	<u>Net</u> <u>Book Value</u>	<u>Net</u> <u>Book Value</u>
For administrative use:				
Leasehold improvements	\$ 20,675	\$ 1,033	\$ 19,642	\$ -
Office equipment	73,631	41,917	31,714	17,599
Office furniture	49,628	40,121	9,507	8,993
Artworks and other	<u>29,620</u>	<u>-</u>	<u>29,620</u>	<u>38,620</u>
	<u>173,554</u>	<u>83,071</u>	<u>90,483</u>	<u>65,212</u>
Land for recreation, park and wildlife use:				
Use restricted by donors	738,500	-	738,500	738,500
Unrestricted	<u>146,300</u>	<u>-</u>	<u>146,300</u>	<u>146,300</u>
	<u>884,800</u>	<u>-</u>	<u>884,800</u>	<u>884,800</u>
	<u>\$1,058,354</u>	<u>\$83,071</u>	<u>\$975,283</u>	<u>\$950,012</u>

Note 6 Grant Expenditure

Grant expenditure (refunds) are summarized by program as follows:

	<u>Three Months Ended</u> <u>June 30, 1994</u>		<u>Year Ended</u> <u>March 31,</u> <u>1994</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Provincial recreation association enrichment	\$ -	\$ 223,005	\$1,478,150
Active lifestyle	97,000	92,614	1,000,573
Recreation	18,000	7,948	1,593,902
Wildlife	-	-	288,161
Youth-in-action	300	(885)	90,008
Parks, including park ventures	<u>-</u>	<u>(10,068)</u>	<u>338,420</u>
	<u>\$115,300</u>	<u>\$312,614</u>	<u>\$4,789,214</u>

Note 7 Project Expenditure

Project expenditure is summarized as follows:

	Three Months Ended June 30, 1994		Year Ended March 31, 1994
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Rick Hansen Centre	\$ 100,000	\$ 100,000	\$ 400,000
Park ventures	500	500	16,673
School books program	-	-	60,375
Alberta Fitness leadership	-	-	29,600
Focus on Active Living	-	-	23,396
Success in fitness program	-	-	4,946
Other	-	266	17,453
	<u>\$ 100,500</u>	<u>\$ 100,766</u>	<u>\$ 552,443</u>

Note 8 Supplies, Services and Accommodation

Accommodation, basic office furnishings and certain other administrative costs have not been included in the Foundation's expenses. These costs are incurred and recorded by the General Revenue Fund of the Province.

Note 9 Related Party Transactions

The Alberta Sport Council and the Foundation were merged by legislation into the Alberta Sport, Recreation, Parks and Wildlife Foundation on July 1, 1994 (see note 1). The Alberta Sport Council paid the salaries and employee benefits for the Foundation's employees working at the Percy Page Centre for the three month period ended June 30, 1994. The Foundation has recorded a payable at June 30, 1994 of \$24,252 to reimburse the Council for these costs.

Note 9 Related Party Transactions (continued)

In the year ended March 31, 1994, the Foundation paid \$415,175 to or on behalf of a corporation, Moser Management Limited, owned by the then Executive Director of the Foundation. The payments were for:

	Three Months Ended <u>June 30, 1994</u>	Year Ended <u>March 31, 1994</u>
Salaries, wages, benefits and allowances paid to employees, including the Executive Director of the Corporation (see Note 10 ⁽³⁾)	\$-	\$ 307,561
Administration fees and expenses	-	<u>10,237</u>
Total management fees (Schedule 2)	-	317,798
Voluntary separation payments to employees of Moser Management Limited (Schedule 2)	-	<u>97,377</u>
	<u>\$-</u>	<u>\$415,175</u>

Note 10 Salaries, Wages, Benefits and Allowances

Salaries, wages, benefits and allowances are comprised of the following:

	<u>Full Time Equivalents</u>	<u>Salaries and Wages⁽¹⁾</u>	<u>Benefits and Allowances⁽²⁾</u>	<u>Total</u>
<u>Three months ended June 30, 1994</u>				
Chairman	1.0	\$ -	\$ -	\$ -
Members of the Foundation	9.0	-	-	-
Program Manager	1.0	18,000	3,000	21,000
Other full-time staff (three month average \$8,081)	3.0	21,409	2,833	24,242
Part-time and casual wage staff		<u>1,591</u>	<u>605</u>	<u>2,196</u>
		<u>\$ 41,000</u>	<u>\$ 6,438</u>	<u>\$ 47,438⁽³⁾</u>
<u>Year Ended March 31, 1994</u>				
Chairman	1.0	\$ 4,552	\$ -	\$ 4,552
Members of the Foundation	9.0	17,378	-	17,378
Executive Director	1.0	84,156	45,008	129,164
Assistant to the Director	1.0	48,180	20,283	68,463
Secretary	1.0	28,716	8,718	37,434
Secretary	1.0	25,140	8,963	34,103
Other full-time staff (average \$23,241)	1.5	28,205	6,657	34,862
Part-time and casual wage staff		<u>37,482</u>	<u>2,407</u>	<u>39,889</u>
		<u>\$ 273,809</u>	<u>\$ 92,036</u>	<u>\$ 365,845⁽³⁾</u>

Note 10 Salaries, Wages, Benefits and Allowances (continued)

- (1) Salaries and wages include regular pay, bonuses, overtime, lump sum payments, honoraria and any other direct cash remuneration except vacation payouts.
- (2) Benefits include vacation payouts, car allowance, car lease payments, parking, and the employer's share of all employee benefits including health care, Canada Pension Plan and unemployment insurance.
- (3) The above salaries, wages, benefits and allowances are included in the following expenditures:

	Three Months Ended <u>June 30, 1994</u>	Year Ended March 31, <u>1994</u>
Project expenditure	\$ -	\$ 7,405
Percy Page Centre expenditure (Schedule 1) - Wages and benefits	24,242	-
Administration expenditure (Schedule 2):		
Contracted manpower services	21,000	-
Wages and benefits	2,196	25,589
Management fees (see Note 9)	-	307,561
Chairman and members' fees and expenses	-	21,930
Car expenses and parking	-	3,360
	<u>\$47,438</u>	<u>\$365,845</u>

Note 11 Budget

The budget of the Foundation for the period ended June 30, 1994 was approved by the Board of Directors on May 27, 1994 as part of the budget for the Alberta Sport, Recreation, Parks and Wildlife Foundation for the year ending March 31, 1995.

Note 12 Commitments

At June 30, 1994, the Foundation had commitments under various grant programs amounting to \$49,560.

Also, future payments required under operating leases and maintenance agreements for office equipment are as follows:

To March 31, 1995	\$ 60,612
1995-96	81,206
1996-97	78,086
1997-98	67,450
1998-99	67,450
To June 30, 1999	19,671
Balance to March 31, 2001	<u>115,209</u>
	<u>\$489,684</u>

All these commitments became the responsibility of the Alberta Sport, Recreation, Parks and Wildlife Foundation on July 1, 1994.

Note 13 Comparative Figures

Certain March 31, 1994 figures have been reclassified to conform to June 30, 1994 presentation.

Note 14 Approval of Financial Statements

These financial statements were approved by the Chairman and management of the Alberta Sport, Recreation, Parks and Wildlife Foundation.

THE RECREATION, PARKS AND WILDLIFE FOUNDATIONSCHEDULE OF PERCY PAGE CENTREREVENUE AND EXPENDITUREFOR THE PERIOD ENDED JUNE 30, 1994

	<u>Three Months Ended June 30, 1994</u>	
	<u>Budget</u>	<u>Actual</u>
	(Note 11)	
Revenue:		
Postage	\$ 62,500	\$ 74,411
Printing	47,800	50,612
Photocopying	23,700	25,641
Telephone	19,800	22,840
Other	<u>4,500</u>	<u>2,966</u>
	<u>\$158,300</u>	<u>\$176,470</u>
Expenditure:		
Postage and postage machine rental	\$ 64,900	\$ 77,167
Photocopier rentals	31,600	31,279
Wages and benefits (Note 10)	23,800	24,242
Copy charges and paper	18,700	19,827
Telephone	13,900	14,833
Contract services	8,000	7,550
Print shop supplies	2,400	4,911
Fax machine	1,485	1,485
Miscellaneous	<u>3,060</u>	<u>7,979</u>
	<u>\$167,845</u>	<u>\$189,273</u>

THE RECREATION, PARKS AND WILDLIFE FOUNDATION

SCHEDULE OF ADMINISTRATION EXPENDITURE

FOR THE PERIOD ENDED JUNE 30, 1994

	Three Months Ended June 30, 1994		Year Ended March 31, 1994
	<u>Budget</u> (Note 11)	<u>Actual</u>	<u>Actual</u>
Contracted manpower services (Note 10)	\$ -	\$21,000	\$ -
Professional services	500	14,675	19,594
Office relocation costs	-	10,320	-
Newsletter	8,500	9,358	35,746
Loss on sale of capital assets	-	8,756	-
Office supplies and expenses	5,200	6,733	54,085
Travel	3,700	5,112	21,419
Amortization	4,000	4,286	14,594
Telephone	1,800	2,488	7,244
Wages and benefits (Note 10)	-	2,196	25,589
Meetings and entertainment	1,300	1,664	24,911
Publicity	-	447	54,470
Delivery and transportation	100	76	1,801
Car expenses and parking	-	25	13,486
Management fees (Note 9)	30,000	-	317,798
Voluntary separation payments (Note 9)	-	-	97,377
Chairman and members' fees and expenses (Note 10)	-	-	21,930
Miscellaneous	<u>800</u>	<u>570</u>	<u>8,291</u>
	<u>\$55,900</u>	<u>\$87,706</u>	<u>\$718,335</u>

ALBERTA SPORT COUNCIL

FINANCIAL STATEMENTS

JUNE 30, 1994

Auditor's Report

Balance Sheet

Statement of Revenue, Expenditure and Changes in Fund Balances

Statement of Changes in Financial Position

Notes to the Financial Statements



ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the
Alberta Sport Council

I have audited the balance sheet of the Alberta Sport Council as at June 30, 1994 and the statements of revenue, expenditure and changes in fund balances and changes in financial position for the period April 1, 1994 to June 30, 1994. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at June 30, 1994 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Peter Valentic

FCA
Auditor General

Edmonton, Alberta
May 15, 1995

ALBERTA SPORT COUNCIL

BALANCE SHEET

JUNE 30, 1994
(Note 1)

	<u>June 30,</u> <u>1994</u>	<u>March 31,</u> <u>1994</u>
<u>ASSETS</u>		
Current:		
Cash and short-term investments	\$5,059,363	\$4,642,653
Accounts receivable	50,276	177,519
Prepaid expenses	<u>28,317</u>	<u>49,671</u>
	5,137,956	4,869,843
Capital assets (Note 3)	<u>101,290</u>	<u>107,027</u>
	<u>\$5,239,246</u>	<u>\$4,976,870</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Current:		
Grants and accounts payable	<u>\$ 365,865</u>	<u>\$ 197,468</u>
Fund held on behalf of others (Note 4)	<u>50,000</u>	<u>50,000</u>
Fund balances:		
Operating	329,273	399,448
Endowment	758,927	751,427
Restricted	<u>37,396</u>	<u>24,467</u>
	<u>1,125,596</u>	<u>1,175,342</u>
Reserves (Note 5)	<u>3,697,785</u>	<u>3,554,060</u>
	<u>\$5,239,246</u>	<u>\$4,976,870</u>

The accompanying notes are part
of these financial statements.

ALBERTA SPORT COUNCIL
STATEMENT OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JUNE 30, 1994

	<u>Three Months Ended June 30, 1994</u>				<u>Year Ended March 31, 1994</u>	
	<u>Operating Fund</u>	<u>Endowment Fund</u>	<u>Restricted Fund</u>	<u>Total</u>		<u>Total Actual</u>
			<u>Actual</u>	<u>Budget</u>		
<u>Revenue</u>						
Contributions:						
Lottery Fund	\$2,371,400	\$ -	\$ -	\$2,371,400	\$2,371,400	\$ 9,485,000
Alberta Foundation for the Arts	-	-	-	-	-	169,500
Investment income	49,813	-	12,855	62,668	52,000	235,351
Donations	329,345	3,750	2,743	335,838	356,000	2,213,487
Other revenue	71,449	-	-	71,449	67,500	200,567
	<u>2,822,007</u>	<u>3,750</u>	<u>15,598</u>	<u>2,841,355</u>	<u>2,846,900</u>	<u>12,303,905</u>
<u>Expenditure</u>						
Technical development programs	2,230,582	-	2,500	2,233,082	2,385,100	10,620,297
Alberta games and zone development programs	330,455	-	-	330,455	337,500	2,402,452
Administration	76,836	-	-	76,836	88,300	419,770
Public relations, promotion and fund raising	50,615	-	-	50,615	52,300	515,707
Alberta Sport Hall of Fame and Museum	56,219	-	169	56,388	61,200	207,811
Downsizing and voluntary severance packages	-	-	-	-	-	253,433
	<u>2,744,707</u>	<u>-</u>	<u>2,669</u>	<u>2,747,376</u>	<u>2,924,400</u>	<u>14,419,470</u>
Excess (deficiency) of revenue over expenditure for the period	77,300	3,750	12,929	93,979	(77,500)	(2,115,565)
Interfund transfers:						
Matching donors' contributions	(3,750)	3,750	-	-	-	-
Transfers from (to) reserves	<u>(143,725)</u>	<u>-</u>	<u>-</u>	<u>(143,725)</u>	<u>10,000</u>	<u>2,899,352</u>
Changes in fund balances for the period	(70,175)	7,500	12,929	(49,746)	(67,500)	783,787
Fund balances at beginning of period	<u>399,448</u>	<u>751,427</u>	<u>24,467</u>	<u>1,175,342</u>	<u>1,175,300</u>	<u>391,555</u>

ALBERTA SPORT COUNCIL

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE PERIOD ENDED JUNE 30, 1994

	<u>Three Months Ended</u> <u>June 30, 1994</u>		<u>Year Ended</u> <u>March 31, 1994</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Cash provided by (used in):			
Operating activities:			
Excess (deficiency) of revenue over expenditure for the period	\$ (77,500)	\$ 93,979	\$(2,115,565)
Amortization and loss on disposal of assets	6,000	5,737	36,982
Net change in non-cash working capital	<u>79,700</u>	<u>316,994</u>	<u>(206,604)</u>
	8,200	416,710	(2,285,187)
Investing activities:			
Acquisition of capital assets	<u>-</u>	<u>-</u>	<u>(1,195)</u>
Increase (decrease) in cash and short-term investments	8,200	416,710	(2,286,382)
Cash and short-term investments at beginning of period	<u>4,642,700</u>	<u>4,642,653</u>	<u>6,929,035</u>
Cash and short-term investments at end of period	<u>\$4,650,900</u>	<u>\$5,059,363</u>	<u>\$ 4,642,653</u>

ALBERTA SPORT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1994

Note 1 Authority

The Alberta Sport Council operated under the authority of the Alberta Sport Council Act, Chapter A-37.5, Statutes of Alberta 1983, as a Crown corporation for the purpose of enhancement of sport for all Albertans. The Council was not taxable under the Income Tax Act of Canada.

On July 1, 1994, the Alberta Sport, Recreation, Parks and Wildlife Foundation Act was proclaimed pursuant to which the Alberta Sport Council ceased to exist and its assets, liabilities, rights and obligations became vested in the newly established Alberta, Sport, Recreation, Parks and Wildlife Foundation

Note 2 Significant Accounting Policies and Reporting Practices

Revenue and Expenditure

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for revenue and expenditure associated with the primary activities of the Council.
- The endowment fund accounts for contributions received under various agreements with sponsors and/or matching funds provided by the Council. Interest earned on the existing endowments can only be used to fund athletes and athletic activities.
- The restricted fund accounts for interest earned on endowments and contributions received for which donors have imposed conditions on how the funds are to be used.

Grants Payable

Liabilities are recorded for grants payable only when all the conditions required to qualify for the grants have been met by the grant recipients.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

Capital Assets

Capital assets purchased by the Council are recorded at cost. Capital assets donated to the Council are recorded at fair market value at date of donation. The capital asset value is shown net of amortization which is provided over the estimated useful life of the assets at rates as follows:

Furniture and equipment	20% - 30% declining balance
Vehicles	4 years straight-line
Leasehold improvements	over the life of the lease

Donations

Donations are reported when received. Donations of materials and services are reported at fair market value, provided such materials and services would be purchased and paid for by the Council if not received as donations.

Note 3 Capital Assets

	Three Months Ended June 30, 1994			Year Ended March 31, 1994
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>	<u>Net</u>
Furniture and equipment	\$ 401,394	\$ 300,104	\$ 101,290	\$ 107,027
Vehicles	33,720	33,720	-	-
Leasehold improvements	<u>66,839</u>	<u>66,839</u>	-	-
	<u>\$ 501,953</u>	<u>\$ 400,663</u>	<u>\$ 101,290</u>	<u>\$ 107,027</u>

Note 4 Fund Held on Behalf of Others

The Council held an amount which is repayable to the contributor on eighteen months notice. Interest earned on this fund is included in the restricted fund and can only be used to fund athletes and athletic activities.

Note 5 Reserves

The Council provides funding for the Alberta Games and for the Canada Games, some of which occur every other year and some every four years. Reserves were established by management to set aside funds in non-game years to meet financial requirements in years in which games are held. Reserves were also established to meet estimated financial requirements under the Local Sport Development program for funding applications under review and to match corporate and individual contributions towards endowments.

Reserves are summarized as follows:

	<u>Balance at beginning of period</u>	<u>Transfers from (to) Operating Fund</u>	<u>Balance at end of period</u>
Local Sport Development program	\$ 254,774	\$ 147,475	\$ 402,249
Endowment donation matching program	<u>3,299,286</u>	<u>(3,750)</u>	<u>3,295,536</u>
	<u>\$3,554,060</u>	<u>\$ 143,725</u>	<u>\$3,697,785</u>

Note 6 Operating Fund Expenditures

Operating fund expenditures are summarized by object as follows:

	<u>Three Months Ended June 30, 1994</u>	<u>Year Ended March 31, 1994</u>
Grants	\$2,240,237	\$ 11,464,122
Salaries, wages and benefits (Note 7)	274,577	1,460,684
Supplies and services - non-program	47,830	645,009
Supplies and services - programs	148,118	328,258
Downsizing and voluntary severance packages	-	253,433
Travel and committee	28,208	188,589
Amortization and loss on disposal of assets	<u>5,737</u>	<u>36,982</u>
	<u>\$2,744,707</u>	<u>\$14,377,077</u>

Note 7 Salaries, Wages and Benefits

Salaries, wages and benefits are comprised of the following:

	<u>Three Months Ended June 30, 1994</u>			<u>Year Ended March 31, 1994</u>		
	<u>Full Time Equivalents</u>	<u>Salaries and Wages⁽¹⁾</u>	<u>Benefits⁽²⁾</u>	<u>Total</u>	<u>Full Time Equivalents</u>	<u>Total</u>
Managing Director	1.0	\$ 19,500	\$ -	\$ 19,500	1.0	\$ 78,000
Manager - Special Projects	1.0	16,150	2,677	18,827	1.0	79,377
Manager - Marketing	0.5	7,500	1,859	9,359	1.0	73,890
Manager - Technical Services	1.0	14,750	2,588	17,338	1.0	72,899
Manager - Games and Zone Services	0.5	7,500	1,859	9,359	1.0	71,255
Manager - Finance and Administration	0.5	8,750	-	8,750	1.0	71,255
Non-management staff:						
Professional and technical (average Three months to June 30, 1994 \$11,023, Twelve months to March 31, 1994 \$42,383)	11.0	100,770	20,482	121,252	17.5	741,694
Secretarial and support services (average Three months to June 30, 1994 \$6,245, Twelve months to March 31, 1994 \$23,653)	10.0	54,285	8,162	62,447	9.5	224,703
Part-time and casual wage staff	<u>0.0</u>	<u>7,745</u>	<u>-</u>	<u>7,745</u>	<u>-</u>	<u>43,301</u>
	<u>25.5</u>	<u>236,950</u>	<u>37,627</u>	<u>274,577</u>	<u>33.0</u>	<u>1,456,374</u>
Board of Directors (1994, 10 members, 1994, 10 members):						
Chairman		-	-	-		-
Other directors		-	-	-		<u>4,310</u>
Salaries, wages, and benefits (Note 6)		<u>\$236,950</u>	<u>\$37,627</u>	<u>\$274,577</u>		<u>\$1,460,684</u>

⁽¹⁾ Salaries and wages include regular base pay, bonuses, overtime, lump sum payments, honoraria and any other direct cash remuneration.

⁽²⁾ Benefits include the employer's share of all employee benefits including health care, group life plan, health club memberships, and contributions to individual employee controlled Registered Retirement Savings Plans.

Note 8 Supplies, Services and Accommodation

Accommodations, basic office furnishings and certain other administration costs have been borne by the Province of Alberta, General Revenue Fund and are not reflected in these financial statements.

Note 9 Commitments

At June 30, 1994, the Council had outstanding commitments under games grant programs amounting to \$365,000.

Note 10 Budget

The budget of the Council for the period ended June 30, 1994 was approved by the Board of Directors on May 27, 1994 as part of the budget for the Alberta Sport, Recreation, Parks and Wildlife Foundation for the year ending March 31, 1995.

Note 11 Related Party Transactions

The Alberta Sport Council (Council) and the Recreation, Parks and Wildlife Foundation (Foundation) were merged by legislation into the Alberta, Sport, Recreation, Parks and Wildlife Foundation on July 1, 1994 (see Note 1). The Council paid the salaries and employee benefits for the Foundation's employees working at the Percy Page Centre. The Council recorded a receivable of \$24,252 from the Foundation for these costs.

Note 12 Comparative Figures

The figures for the year ended March 31, 1994 have been reclassified where necessary to conform to June 30, 1994 presentation.

Note 13 Approval of Financial Statements

These financial statements were approved by management.



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