

Application Summary: 2026 - 3384 - Community Capital Grant

Application ID

2026 - 3384 - Community Capital Grant

Applicant Information

Organization Information

Fort McMurray SPCA
155 MacAlpine Crescent
Fort McMurray, AB, T9H 4A5

Primary Contact

Melanie Schneider

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Phone: (780) 743-8997
Email: ed@fortmcmurrayspca.ca

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What is your organization's Mission Statement?

Created in 1978, the Society works to educate, advocate, and promote respect, compassion and humane treatment towards all animals. The FMSPCA serves to strengthen the understanding of relevance and need for the humane treatment of animals; an integral part of enhancing the overall well-being of all members of our community.

Please note any restrictions on participating in your organization's programs, projects, services or events.

None.

Minimum number of board members according to the organization's bylaws:

5

Please list your current Board of Directors in the table:

Board of Directors

Name	Board Position	Years on Board
Katie Walker	Board Chair	4.5
Alisha McDonald	Vice Chair	4.5
George Rowe	Treasurer	14
Giuliana Tatonetti	Secretary	1
Tanya Ryan		Less than 1
Paul Walters		Less than 1
Brianne Oke		Less than 1
Alicia Harris		Less than 1
Izabella MacDonald		Less than 1

Do one or more board representatives or program staff have lived experience or expertise reflective of the demographics your organization serves?

Yes

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If Yes; please briefly explain the lived experience or expertise.

As pet owners within the RMWB they have all experienced the unique trials that can be experienced living in a remote northern community with limited access to resources and services.

Project Details

Project Name

Mobile Veterinary Clinic

Project Location

Choose the location of the project. If it applies to more than one rural location, choose Multi Rural. If it applies to the entire Municipality, choose Municipal Wide.

Municipal Wide

Please summarize the scope of the project. Clearly state the community need that the project will address and provide supporting evidence that the need exists in the community.

Pet overpopulation is a serious community health issue. The negative effect pet overpopulation has on a community is broad and highly impactful. From the stray cat that digs up neighborhood gardens, to roaming packs of dogs that make day to day tasks like walking to school dangerously impossible, the scenarios and implications of pet overpopulation are endless, and they are very dangerous. With a severe lack of access to veterinary care many rural communities struggle with high rates of pet overpopulation. Time and time again this leads to desperate calls for culls and other inhumane last minute efforts that will not provide a long term solution to the problem.

By mobilizing a veterinary clinic the FMSPCA will be able to bridge the gap in accessibility to veterinary care across Wood Buffalo. This will enable us to work even closer with rural and Indigenous communities by being able to physically practice in a veterinary clinic within the community. Thus breaking down many of the accessibility barriers faced by rural and Indigenous communities. Through a variety of regularly scheduled wellness and spay/neuter clinics, this mobile veterinary clinic will provide a long term solution to pet overpopulation across the RMWB.

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What other options have been considered to address the identified need? Why were these options not pursued?

The FMSPCA has multiple programs that aide in reducing pet overpopulation. Although these programs are continuously implemented throughout the year and have had a tremendously positive impact, there are still many barriers faced in particular by rural and Indigenous communities that could be broken down by the use of a mobile veterinary clinic.

By being able to physically practice in each and every community, not only will it allow us to work closer with each community to improve programs and tailor them to their unique individual needs, it will also build trust between the organization and the community. This trust will enable greater partnerships and the ability to assist in creating and maintaining a healthy pet population

Is the project intended to replace existing facilities or equipment?

No

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Summarize how the proposed project will impact the community from a health, safety, or environmental perspective.

Pet overpopulation has a tremendous number of negative impacts on a community.

Public safety - roaming and stray dogs will often form packs, these packs of dogs can be extremely dangerous and cause a tremendous amount of stress to community members. Often leaving community members unable to do everyday tasks, like walking to school, or going to the mail box, out of fear of being attacked.

Roads - Stray and roaming companion animals pose an incredibly huge risk to motorists in roadways.

Health - The spread of zoonotic disease from populations of stray and roaming animals can be an extremely serious public health concern. Disease can also spread rapidly through unvaccinated populations of stray dogs/cats which can quickly lead to outbreaks within communities amongst owned pets.

Environmental Issues - Stray and roaming pets can have a hugely negative impact on the biodiversity of their surrounding environment. Cats and dogs alike can kill birds and small mammals, and destroy their natural habitat. By introducing a non-native species to an environment (like domestic cats put into the outdoors of Fort McMurray) you are introducing competition within the environment for other predators, like fox, coyotes, and other like sized mammals that would consume similar prey. This competition can negatively impact the ecosystem and potentially drive wild animals closer to people in their search for food.

All of these issues can be mitigated through access to the type of veterinary care that could be provided through a mobile veterinary clinic.

Summarize how the proposed project will impact the community from a social, cultural, or equity perspective.

Consider how the project may celebrate indigenous culture, reduce barriers for equity-deserving groups, or strengthen community well-being and relationships.

Imagine being a child terrified to walk to school because you know there's a pack of roaming dogs in your neighborhood. That is the reality for many children in rural communities. Children starting their day in fear, only to make it to school, but instead of being able to learn, spend their entire day worrying about how they're going to get home while avoiding this dangerous pack of dogs. The inequity that can be caused from pet over population is startling and deeply profound. It directly affects the entire community and the entire community's ability to function and thrive. It can prevent children from receiving an education, it can prevent elderly community members from being able to go for daily walks, it can push entire communities into chaos.

The issue of pet over population can systematically create profound inequalities, by preventing communities the ability to go about their daily lives freely. It directly affects accessibility to resources like schools, playgrounds, and vital community spaces. It ensures residents are not only uncomfortable but afraid of being outdoors in their own community.

By addressing the issue of pet over population we are not simply spaying and neutering peoples pets, we are enabling communities to thrive. We are giving back those incredibly important community spaces, and allowing community members the ability to not only enjoy but feel safe in their community again.

Summarize the community's involvement in the development of this project, including any public or Indigenous consultations, partnerships, or collaborations that demonstrate community support.

After years of receiving consistent requests for spay/neuter and veterinary services in rural communities and across the RMWB, the FMSPCA was able to consult with a local veterinary partner on how best to serve the region as whole. With the current implementation of spay and neuter services being delivered to rural areas taking place in the urban service area, it was determined the most efficient, cost effective, and engaging way to deliver these services was via a mobile clinic that could physically visit each community during designated clinic trips.

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Summarize how the proposed project will enhance operational efficiency, reduce costs, or generate measurable economic benefits for your organization or the community.

The mobilization of a veterinary clinic will enable us to work directly within rural and Indigenous communities which will break down many of the barriers often faced by having to transport participants between their community and the urban service area. By breaking down the barrier of transportation and working directly with pet owners in their own communities this clinic will be able to have a far higher output of participants than our current clinics are able to offer.

This mobilization will also greatly benefit communities from an operational efficiency stand point as we would no longer have to take up valuable space within community centers. This means communities can operate as normal, with their regularly scheduled programming while we provide our services.

Please give specifics of the duration of the project from predesign to completion.

Q1 - Planning and Design

Identifying service needs, consulting with veterinary staff, community partners, and regulatory bodies. This phase includes defining clinic layout, equipment requirements, and community access considerations. Based upon these observations trailer layout/design can be chosen, with budget finalized.

Q2 - Permits and Procurement

Secure all required permits, insurance, and licensure, and order specialized equipment.

Q3 - Operating Procedures

Write standard operating procedures for clinic use, trailer maintenance, and program implementation. Train staff on all standard operating procedures.

Q4 - Testing and Training

Conduct dry runs, equipment testing, and staff training. Final inspections are completed, and launch planning begins.

Note the overall timeline of the construction of the clinic itself will be dependent upon the builders availability as this is highly specialized equipment.

Detail any major constraints or risks involved with the project and how you propose to mitigate those risks.

Sustained Funding

- Diversify funding sources.
- Apply for multi-year funding where available.
- Create reserve fund to buffer funding fluctuations.
- Regularly report impact to donors to maintain donor confidence and retention.

Staffing -

- Offer competitive wages, and flexible scheduling.
- Partner with veterinary clinics.
- Build a pool of locum veterinarians and veterinary technicians to fill scheduling gaps.
- Build dedicated and reliable volunteer networks for support roles.

Equipment and Vehicle Issues

- Implement use of FMSPCA clinic as a back up clinic space in the event of emergencies.
- We currently have our in house vet that has the capacity to tow our trailer, in the event that this is no longer an option, we will reach out to local rental companies for assistance.
- Ensure routine maintenance is scheduled and completed on schedule.
- Build and foster a working relationship with local mechanics with experience maintaining similar trailers.

-

Indicate the consequences and impact of not doing the project on a financial and operational level.

Not proceeding with this project could have many detrimental impacts both financially and socially across the RMWB. The financial cost of pet overpopulation is staggering and reaches far beyond the simple costs of spaying and neutering. These costs include but are not limited to public health costs (ie the costs associated with treating bite wounds, and zoonotic disease), environmental costs (ie the costs associated with the clean up of garbage spread across roads from animals looking for food, and the cost of feces removal in public spaces due to roaming animals), Personal costs to members of the public (ie destroyed properties, gardens, etc.). The financial impacts of not implementing long term strategies to combat pet overpopulation are endless and affect not only pet owners but entire communities.

Implementation

Estimated Schedules

Project Planning	Predesign	Design	Construction	Completion
Q1 2026	Q1 2026	Q1 2026	Q2, Q3, Q4 2026	Q4 2026

Total Cost of Ownership

Total Cost of Ownership (TCO) is an analysis meant to consider all the lifetime cost that follow from owning certain kinds of assets. Below are a series of questions intended to ensure the costs associated with operating and maintaining the asset(s) that are to be constructed/acquired are considered per the business case. For assisting with this section, please work with a Community Investment Coordinator.

Estimated Life of Asset (in years)

25

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Please describe the operational requirements that will exist upon completion of the project.

Include the following: headcount requirement (e.g. number of full-time employees, part-time employees), licenses and permits, insurance premiums, IT requirements (e.g. hardware, software, support) maintenance assumptions (e.g. repairs and maintenance, janitorial services), utility requirements, (natural gas, heating oil, electricity, water and sewage), training needs and any operational requirements.

Clinic

- The clinic itself will require specialized staff including a DVM and a veterinary technician in order to operate. This staffing will come from partnering with local veterinary clinics and establishing reliable working relationships with locum vets.
- It will require the use of a vehicle capable of towing a large trailer.

It will require regularly scheduled maintenance both to the clinic interior and trailer exterior

Community Participation

-Building upon existing and creating new strong relationships within the many communities within the RMWB will be fundamental to the success of this project. These foundational relationships will build trust within communities and encourage more residents to get involved with the project, with the FMSPCA as an organization, and build upon community engagement.

Administrative

- Meticulous data collection, management, and record keeping will be an essential part of both project management and expansion. This will ensure the project is utilized in areas that have the highest need and be scheduled with the highest efficiency.
- Creating and implementing Standard Operating Procedures for all aspects of the project.
- Maintaining relationships with community members and ensuring their overall satisfaction with the project.

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Please outline your sustainability plan upon completion of the project.

Financial Sustainability

- Diversifying funding through a variety of channels including government grants, corporate sponsors, fundraisers, and community donations.
- Ensuring a cost efficient operation through operational planning, time management and the sharing of equipment and resources where applicable.
- Utilizing volunteer time when and where appropriate

Operational Sustainability

- Data tracking to ensure targets are being met and highest efficiencies are being achieved
- Partnership with local veterinary partners to ensure consistent and reliable veterinary availability
- Scheduled down time of the unit to perform routine and regular maintenance of equipment to ensure its longevity

Social Sustainability

- Building upon current relationships and establishing new relationships within the communities across the RMWB to build trust, and strengthen long term sustainability of the project.

Finances

Organization's most recent Fiscal Year End date

Please click Save Draft to update the following two questions with this date.

12/31/2024

Unrestricted Net Assets

Unrestricted Net Assets (accumulated net assets/surplus that the organization has not set aside for a particular purpose or earmarked by a donor for a specific program or project) from your Financial Statements ending: 12/31/2024

\$217,299.00

Total Operating Expenses

Total Expenses from your Financial Statements Ending: 12/31/2024

\$1,643,263.00

What efforts have been made in the past fiscal year to increase the financial support for your organization?

An increase in fundraising efforts, raffles, grant applications, and donor support/recognition.

Budget Information

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Revenue*

Description	Revenue
-------------	---------

Projected Cash Flow

	Q1	Q2	Q3	Q4	Total
Consultant Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contract Administration Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Services - Contracted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment and Furnishing	\$0.00	\$270,000.00	\$0.00	\$0.00	\$270,000.00
Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Cost of the Project	\$0.00	\$270,000.00	\$0.00	\$0.00	\$270,000.00

Total Cost of Investment***Note: Up to 50% of Total Cost of the Project**

One-Time Capital Grant
\$135,000.00

Total Capital Project Cost

Total cost includes all costs of the entire project.

\$270,000.00

Total Grant Amount Request

Up to 50% of the total Capital project cost.

\$135,000.00

Grant request as percentage of total cost of Capital Project

Click on the Save Draft button to calculate the percentage.

50%

Total Revenue Secured

Must match Revenue Secured listed in Budget Table

\$0.00

Revenue secured as a percentage of total cost of the Capital Project.

Click on the Save Draft button to calculate the percentage.

0%

Total Amount of Other Funding Sources Pending:

Must match Other Fundings Sources amounts in Table Above

\$150,000.00

Total Other Funding Sources Pending as a percentage of total cost of the Capital Project.

Click on the Save Draft button to calculate the percentage.

56%

Outline any expected non-financial resources being leveraged for this program, project, service or event to demonstrate community support.

N/A

Attachments

Please attach signed Financial Statements for the most recent fiscal year end.

Note: Year end date must fall between July 1, 2024, and June 30, 2025.

[2024_Financial_Statements.pdf](#)

8.1 MB - 10/13/2025 3:26 PM

[FMSPCA_2024_Financial_Statements_Signed.pdf](#)

411.9 KB - 10/17/2025 10:08 PM

Total Files: 2

Please attach documentation relevant to this application.

Please provide proof of the secured funding, as well as any other relevant documents, such as maps, diagrams, feasibility studies, quotes, detailed costing spreadsheets/backup.

[25_Ft_Veterinary_Trailer_Fort_McMurray_SPCA_.pdf](#)

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Total Files: 1

Declaration

Declaration: – In making this application, I, the undersigned, confirm:

- that I have read the appropriate Grant Guidelines;
- that I understand that this application form and all required attachments must be completed in full and received before 2025-10-14 4:30 p.m. MT;
- that I understand that this application form and any attachments shall be part of the Community Investment Program Approval Committee (CIPAC, Council Appointed) meeting agenda and accessible through all methods that the public meeting agenda is available;
- that I understand the term of the Grant is January 1 to December 31, 2026 and that all expenditures must happen during this term; and
- that I am authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent.
- that I understand the personal information collected in this application is collected under the authority of Section 4(c) of the Protection of Privacy Act and is managed in accordance with the Act. It will be used to process your application and contact you if needed during the review of this application. If you have questions about the collection or use of your personal information, you may contact the Manager, Community Partnerships and Initiatives, at 9909 Franklin Avenue, Fort McMurray, AB T9H 2K4 or at 587-919-5522.

Acknowledgement

I do hereby certify that to the best of my knowledge, this application contains a full and correct account of all matters stated herein.

Applicant Name

Melanie Schneider

Position/Title

Executive Director

Date: 10/14/2025



Exhibit A

**New 25 Ft Spay-Neuter/Veterinary Trailer (2025)
For Fort McMurray SPCA
Ms. Melanie Schneider
July 7, 2025**

Standard Trailer Equipment:

9,900 GVWR
Bull Nose Front
Measures: Exterior 25' Long x 8' 6" Wide (Approx.)
Interior 20'+ Long x 8' Wide
Height 84" Interior, 10 Ft Exterior (Approx.)
Spring Axle # 5,200 each
Electric Drum Brakes (all hubs)
EZ lube hubs with grease caps
16" Radial trailer rated tires
Triple tube integrate A-Frame design
Full depth Z-channel center frame cross members
030 Beveled Aluminum Exterior Panels (White)
Protected undercarriage
3/4" Exterior grade floor
LED Tail Lights
LED Clearance Lights
Stabilizing Jacks—Two (2) on the rear (Manual)

Standard Clinic Equipment:

2 1/4" Thick Walls from Insulation & Fiberglass Plywood
1 3/4" Thick Ceiling from Insulation & Fiberglass Plywood
Commercial Flooring – **Black**
Lighting -8 Interior LED Bulb Fixtures
30" Swing Entry Door
Window with Screen & Blind (TBD with Floor Plan)
Prep/Exam Table
Surgery Table (Flat with Lift & Swivel – Suburban Surgical)
2 Air Conditioners 15,000 BTU ea. with Thermostat Control on wall with Heat Pump
50 Amp Landline with reducers to 30 amp, & 15 Amp
15 Amp Charger/Converter

Cont. Standard Clinic Equipment

12 Volt AGM (70 AMP/Hr) Battery
Surgery Suite, Prep/Exam Room, and Cage Space
Cabinetry, Drawers, & Cages Built to Floor plan – **Grey/White** interior
One locking storage above
Refrigerator mounted under counter (AC/DC)
Fresh Water Tank 15 gal / Grey Water Tank 20 gal
Stainless Steel Sink with Faucet
Water Pump DC 3.0 GPM
110V Outlets on Interior (Built to Floor Plan)
Fire Extinguisher & Carbon Monoxide Detector
84 Inch Interior Height
5 YEAR Warranty

25 Ft Spay-Neuter Veterinary Trailer Cost 149,500

Options Included

Three (3) Anesthesia Machines-Table Top (Supera M 4000 Iso Vaporizer, Rebreathing, Oxygen Concentrator)

19(1)

One (1) Active Gas System + 2 Hook Up

Second Flat Surgery Table

Upgrade to V-Top 2 Tables **19(1)**

Two (2) Surgery Lights- LED Flexible Arm

Exam Light-LED Flexible Arm (Mounted over Exam Table)

One (1) Exterior Outlet- Location PS

Solar Panel System

Exam Table Upgrade to 5" Deep Sink w/ Grate & Faucet Sprayer

Cold Weather Package

Two (2) Wall Heaters

Budgeted Delivery to Canada (Border)

TBD

Due to gas price fluctuations this may need to be revisited upon completion

Options Included ADD: 40,450

Total Amount \$189,950

Options to Consider:

Dedicated Outlet for Autoclave **19(1)**

- **Training to be done at Magnum Factory or by phone or FaceTime. Training links are also posted on our support website page.**
- **35% Progress Payment paid with Signed Contract, 35% 2nd Progress Payment due when trailer goes into production, and 30% Balance to be paid once notified of your Trailer being completed with pictures being sent and/or before Pick Up is scheduled.**
- **Arizona Sales Tax of 9.1% is required to be paid if client picks up from factory.**
- **Production pictures of Options Installed will be emailed for approval, in person walk thru are welcome at factory also.**
- **Completion in Approx. 4-6 months from receiving your Signed Contract & Signed Floor Plan. Assuming suppliers keep to their normal delivery timeframes.**
- **All Taxes, Registration, and Plates will need to be paid at the time of registration with your local DMV. Magnum will provide a Temp Plate.**
- **Quote good for 30 days (from 2-21-25)**

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS
Financial Statements
Year Ended December 31, 2024

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

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Year Ended December 31, 2024

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KING & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of Fort McMurray Society for Prevention of Cruelty to Animals

Opinion

We have audited the financial statements of Fort McMurray Society for Prevention of Cruelty to Animals (the Society), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in 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 the Society as at December 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 Society 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 those 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 December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on June 14, 2024.

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

Management is responsible for the preparation and fair presentation of the 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 the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

(continues)

Independent Auditor's Report to the Members of Fort McMurray Society for Prevention of Cruelty to Animals
(continued)

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. 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 Society'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 Society'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 Society 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.

King + Company

Edmonton, AB
May 20, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Statement of Financial Position

As at December 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash (<i>Note 2</i>)	\$ 329,551	\$ 219,862
Accounts receivable	142,448	201,896
Inventory	-	525
Prepaid expenses	-	6,572
	471,999	428,855
CAPITAL ASSETS (<i>Note 3</i>)	268,299	314,639
	\$ 740,298	\$ 743,494
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (<i>Note 4</i>)	\$ 100,673	\$ 135,401
Deferred contributions (<i>Note 5</i>)	127,243	102,440
	227,916	237,841
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS		
(<i>Note 6</i>)	210,362	232,465
	438,278	470,306
NET ASSETS		
Investment in capital assets (<i>Note 7</i>)	57,937	82,173
Internally restricted net assets (<i>Note 8</i>)	26,784	26,081
Unrestricted	217,299	164,934
	302,020	273,188
	\$ 740,298	\$ 743,494

ON BEHALF OF THE BOARD

Katie Waller *Director*
George Rowe *Director*

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Statement of Operations

Year Ended December 31, 2024

	2024	2023
REVENUE		
Shelter	\$ 911,664	\$ 451,945
Donations	294,451	312,474
Fundraising	244,603	218,428
Casino	107,066	46,445
Grants	90,135	1,005,432
Amortization of deferred contributions related to capital assets	22,103	22,670
Interest	2,073	1,188
	1,672,095	2,058,582
EXPENSES		
Salaries and benefits	979,412	1,345,692
Veterinary - external	320,855	341,829
Animal food and supplies	182,854	118,436
Amortization	46,339	47,373
Office	37,283	44,087
Professional fees	26,322	24,271
Fundraising	25,969	5,171
Insurance	14,963	13,555
Interest and bank charges	7,608	12,732
Advertising and promotion	1,424	2,685
Automotive	234	1,011
	1,643,263	1,956,842
EXCESS OF REVENUE OVER EXPENSES	\$ 28,832	\$ 101,740

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Statement of Changes in Net Assets

Year Ended December 31, 2024

	Investment in capital assets	Internally restricted net assets	Unrestricted	2024	2023
NET ASSETS -					
BEGINNING OF YEAR	\$ 82,173	\$ 26,081	\$ 164,934	\$ 273,188	\$ 171,448
Excess (deficiency) of revenues over expenses	(24,236)	703	52,365	28,832	101,740
NET ASSETS - END OF YEAR	\$ 57,937	\$ 26,784	\$ 217,299	\$ 302,020	\$ 273,188

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Statement of Cash Flows

Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 28,832	\$ 101,740
Items not affecting cash:		
Amortization of capital assets	46,339	47,373
Amortization of deferred contributions related to capital assets	<u>(22,103)</u>	<u>(22,670)</u>
	<u>53,068</u>	<u>126,443</u>
Changes in non-cash working capital:		
Accounts receivable	59,448	(172,752)
Inventory	525	1,506
Prepaid expenses	6,572	(1,558)
Accounts payable and accrued liabilities	<u>(34,727)</u>	<u>15,952</u>
Deferred contributions	<u>24,803</u>	<u>(59,787)</u>
	<u>56,621</u>	<u>(216,639)</u>
Cash flow from (used by) operating activities	109,689	(90,196)
FINANCING ACTIVITY		
Funding received for purchase of capital assets	-	5,000
INVESTING ACTIVITY		
Purchase of capital assets	-	(13,958)
INCREASE (DECREASE) IN CASH	109,689	(99,154)
CASH - BEGINNING OF YEAR	219,862	319,016
CASH - END OF YEAR	\$ 329,551	\$ 219,862

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Notes to Financial Statements

Year Ended December 31, 2024

NATURE OF OPERATIONS

The Fort McMurray Society for the Prevention of Cruelty to Animals (the "Society") operates an animal shelter in the Fort McMurray, Alberta region and was incorporated under the authority of the Societies Act of Alberta. The Society is a registered charity, and under section 149(1)(l) of the Income Tax Act is exempt from the payment of income taxes.

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Revenue Recognition

The Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions such as Shelter income, United Way designated, fundraising, interest, and membership dues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Operating grants and designated and allocated donations received for a future period are deferred until that future period and are recorded as deferred contributions.

Externally restricted contributions for the purchase of capital assets that will be amortized are recorded as deferred capital contributions and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Externally restricted contributions for the purchase of capital assets that will not be amortized are recognized as direct increases in net assets to the Investment in capital assets balance.

Casino revenue is recognized as the funds are expended in accordance with Alberta Gaming, Liquor and Cannabis Commission guidelines.

Revenue from all other sources is included in revenue in the year in which it is received or receivable and collection is reasonably assured.

Volunteer Services

Volunteers contribute a significant number of hours each year to assist the Society in carrying out its services and activities. Due to the difficulty of determining their fair value, volunteer services are not recognized in the financial statements.

Contributed Materials and Services

Directors, committee members and owners volunteer their time to assist in the corporation's activities. While these services benefit the corporation considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

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FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Notes to Financial Statements

Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial Instruments

Initial Measurement

The Society initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the Society is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the society in the transaction.

Subsequent Measurement

The Society subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in earnings in the period incurred.

Financial assets measured at amortized cost using the straight-line method include cash and accounts receivable. Financial liabilities measured at amortized cost using the straight-line method include accounts payable and accrued liabilities.

Transaction Costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in earnings in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in earnings over the life of the instrument using the straight-line method.

Impairment

For financial assets measured at cost or amortized cost, the company determines whether there are indications of possible impairment. When there are, and the company determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in earnings. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in earnings.

Cash and Cash Equivalents

Cash and cash equivalents are defined as cash and highly liquid investments, consisting primarily of term deposits, with terms to maturity of one year or less at the date of purchase.

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FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Notes to Financial Statements

Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Equipment	5 years	straight-line method
Kennels	2 years	straight-line method
Fences and sheds	5 years	straight-line method
Motor vehicles	4 years	straight-line method
Computer equipment	55%	declining balance method

Amortization of leasehold improvements is recorded over the remaining term of the lease plus the first renewal option.

The Society regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

2. CASH

	2024	2023
Externally restricted for operating grants (Note 5)	\$ 50,425	\$ 92,559
Externally restricted for expenses approved by the Alberta Gaming, Liquor and Cannabis Commission (casino funds) (Note 5)	76,818	9,881
Internally restricted (Note 8)	26,784	26,081
	<hr/> 154,027	<hr/> 128,521
Unrestricted	175,524	91,341
	<hr/> \$ 329,551	<hr/> \$ 219,862

The use of revenue from casinos and raffle ticket sales is restricted to expenses approved by the Alberta Gaming and Liquor Commission. The Society defers unspent revenues from Casinos and Raffles until the expenses, as approved by the Alberta Gaming and Liquor Commission, are incurred.

Internally restricted cash comprises of amounts which have been internally restricted by the Society's Board of Directors and require Board approval before any amounts are expensed.

The Board of Directors have set up an internally restricted fund for certain unexpected operating costs that may occur in the future. Internally restricted cash comprises of amounts which have been internally restricted by the Board and require the Board's approval before any amounts are expensed.

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Notes to Financial Statements

Year Ended December 31, 2024

3. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Leasehold improvements	\$ 638,707	\$ 508,521	\$ 130,186	\$ 156,052
Equipment	170,257	85,734	84,523	84,678
Kennels	101,595	48,005	53,590	73,909
Fences and sheds	29,030	29,030	-	-
Motor vehicles	36,524	36,524	-	-
Computer equipment	40,734	40,734	-	-
	\$ 1,016,847	\$ 748,548	\$ 268,299	\$ 314,639

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Trade	\$ 90,731	\$ 113,259
Government remittances	\$ 9,942	19,142
	\$ 100,673	\$ 132,401

5. DEFERRED CONTRIBUTIONS

Deferred contributions consist of unspent contributions externally restricted for future eligible expenditures. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in deferred contribution balance are as follows:

	Casino & Raffle	Operational	2024	2023
Balance, beginning of year	\$ 9,881	\$ 92,559	\$ 102,440	\$ 162,227
Funding received	209,150	130,000	339,150	1,066,271
Revenue recognized	(142,213)	(172,134)	(314,347)	(1,126,058)
Balance, end of year	\$ 76,818	\$ 50,425	\$ 127,243	\$ 102,440

6. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Unamortized deferred capital contributions represent the external funding for leasehold improvements and equipment which will be recognized as revenue in future periods.

	2024	2023
Balance, beginning of year	\$ 232,465	\$ 250,135
Add: Amounts received during the year	-	5,000
Less: Amounts amortized to revenue	(22,103)	(22,670)
	\$ 210,362	\$ 232,465

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Notes to Financial Statements

Year Ended December 31, 2024

7. INVESTMENT IN CAPITAL ASSETS

The Society's investment in property and equipment is comprised as follows:

	2024	2023
Capital assets	\$ 268,299	\$ 314,638
Deferred contributions related to capital assets	<u>(210,362)</u>	<u>(232,465)</u>
	<u><u>\$ 57,937</u></u>	<u><u>\$ 82,173</u></u>

8. INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets are comprised as follows:

	2024	2023
Cash	<u><u>\$ 26,784</u></u>	<u><u>\$ 26,081</u></u>

Internally restricted cash comprises of amounts which have been internally restricted by the Society's Board of Directors and require Board approval before any amounts are expensed.

9. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of December 31, 2024.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Society will not have sufficient funds to settle a transaction on the due date; will be forced to settle financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset at all. The Society is exposed to this risk mainly in respect to its accounts payable and accrued liabilities.

10. ECONOMIC DEPENDENCE

The Society's operations are primarily funded through a combination of government grants and community-based fundraising and donations. Government contributions are received from municipal sources and are subject to annual application and approval processes. These funds are often restricted for specific program delivery. Community fundraising includes individual donations, corporate sponsorships, fundraising events, and in-kind contributions.

The Society is dependent on the continued support of government partners and the generosity of the public to carry out its charitable activities. The ongoing viability of the Society is contingent upon maintaining these funding relationships.

FORT MCMURRAY SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Notes to Financial Statements

Year Ended December 31, 2024

11. FUNDRAISING REVENUE AND EXPENSES

In accordance with Section 7(2)(e) of the "Charities Fundraising Act and Regulation", gross fundraising contributions received were \$244,603 (2023 - \$218,428).

Expenses incurred in the year for the purposes of soliciting contributions were \$25,969 (2023 - \$7,856). \$25,969 (2023 - \$67,978) was paid as remuneration to employees whose principal duties involved fundraising.

12. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.