

**UNITED WAY CENTRAL & NORTHERN  
VANCOUVER ISLAND**

**FINANCIAL STATEMENTS**

**March 31, 2018**

# **AUDITORS' REPORT**

To the Members  
United Way Central & Northern Vancouver Island

## **Report on Financial Statements**

We have audited the accompanying financial statements of United Way Central & Northern Vancouver Island, which comprise the statement of financial position as at March 31, 2018, and the statements of revenue and expenses, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles 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.

## **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control.

# **AUDITORS' REPORT**

(Continued)

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Basis for Qualified Opinion**

As is common with many not-for-profit organizations, the society derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the society and we were not able to determine whether any adjustments might be necessary to donations and fundraising, excess of revenues over expenses, assets, or net assets.

## **Qualified Opinion**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of United Way Central & Northern Vancouver Island as at March 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

## **Report on Other Legal and Regulatory Requirements**

As required by the Society Act (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

## **Other Matter**

The financial statements for the year ended March 31, 2017 were audited by Grant Thornton LLP who expressed a qualified opinion on these statements on July 28, 2017 in regards to donations.

Nanaimo, B.C.  
August 7, 2018

**CHURCH PICKARD**  
Chartered Professional Accountants

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

STATEMENT OF FINANCIAL POSITION as at **March 31, 2018**

	<b>2018</b>	<b>2017</b>
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 620,295	\$ 699,384
Investments - Note 3	206,021	204,067
Accounts receivable	750	4,679
Prepaid expenses	22,304	26,826
Pledges receivable - Note 4	429,422	488,753
GST receivable	<u>5,530</u>	<u>10,118</u>
	1,284,322	1,433,827
<b>Cash - internally restricted</b> - Note 10	423,211	553,000
<b>Capital assets</b> - Note 2	<u>256,296</u>	<u>262,534</u>
	<u>\$ 1,963,829</u>	<u>\$ 2,249,361</u>

## Liabilities and Net Assets

<b>Current</b>		
Accounts payable and accrued liabilities	\$ 370,465	\$ 412,070
Deferred designated campaign revenue - Note 6	95,362	125,172
Deferred contribution revenue - Note 7	<u>230,483</u>	<u>242,643</u>
	696,310	779,885
<b>Callable debt</b> - Note 9	151,036	157,817
<b>Deferred capital contributions</b> - Note 8	<u>44,836</u>	<u>47,021</u>
	<u>892,182</u>	<u>984,723</u>
<b>Net assets</b>		
Net investment in capital assets	60,424	57,696
Internally restricted - Note 10	423,211	553,000
Unrestricted	<u>588,012</u>	<u>653,942</u>
	<u>1,071,647</u>	<u>1,264,638</u>
	<u>\$ 1,963,829</u>	<u>\$ 2,249,361</u>

Approved:




# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## STATEMENT OF REVENUE AND EXPENSES

For the year ended **March 31, 2018**

	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Donations	\$ 634,341	\$ 680,080
Donations collected from other United Ways	<u>541,068</u>	<u>707,985</u>
Gross campaign revenue	1,175,409	1,388,065
Donations paid to other United Ways	(2,043)	(3,105)
Uncollectible pledges	<u>(64,170)</u>	<u>(68,577)</u>
Net campaign revenue	1,109,196	1,316,383
Homelessness Partnering Strategy	1,014,592	898,730
Success By 6	497,468	499,412
Grants	60,751	50,885
Success By 6 administration fee	30,539	25,034
Investment income	2,273	2,334
Amortization of deferred capital contributions	<u>2,185</u>	<u>2,185</u>
	<u>2,717,004</u>	<u>2,794,963</u>
<b>Expenses</b>		
Homelessness Partnering Strategy programs	1,014,471	898,626
Allocations and designated donations	683,663	649,172
Success By 6 programs	497,458	499,265
Fundraising - Schedule 2	398,487	317,721
UWCNVI impact programs - Schedule 3	<u>315,916</u>	<u>286,881</u>
	<u>2,909,995</u>	<u>2,651,665</u>
<b>(Expenses in excess of revenue) revenue in excess of expenses before undernoted item</b>	(192,991)	143,298
<b>Gain on acquisition of Cowichan United Way - Note 11</b>	<u>-</u>	<u>240,630</u>
<b>(Expenses in excess of revenue) revenue in excess of expenses</b>	(192,991)	383,928
<b>Net assets, beginning of the year</b>	<u>1,264,638</u>	<u>880,710</u>
<b>Net assets, end of the year</b>	<u>\$ 1,071,647</u>	<u>\$ 1,264,638</u>

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## STATEMENT OF CHANGES IN NET ASSETS

For the year ended **March 31, 2018**

	<b>Investment in</b>				
	<b>Capital Assets</b>	<b>Internally Restricted</b>	<b>Unrestricted</b>	<b>Total 2018</b>	<b>Total 2017</b>
<b>Balance, beginning of the year</b>	\$ 57,696	\$ 553,000	\$ 653,942	\$ 1,264,638	\$ 880,710
<b>Purchase of capital assets</b>	4,598	-	(4,598)	-	-
<b>(Expenses in excess of revenue) revenue in excess of expenses before undernoted items</b>	(8,651)	-	(184,340)	(192,991)	383,928
<b>Repayment of callable debt</b>	6,781	-	(6,781)	-	-
<b>Transfers</b>	-	(129,789)	129,789	-	-
<b>Net assets, end of the year</b>	<u>\$ 60,424</u>	<u>\$ 423,211</u>	<u>\$ 588,012</u>	<u>\$ 1,071,647</u>	<u>\$ 1,264,638</u>

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## STATEMENT OF CASH FLOWS

For the year ended **March 31, 2018**

	<b>2018</b>	<b>2017</b>
<b>Cash provided (used):</b>		
<b>Operating activities</b>		
(Expenses in excess of revenue) revenue in excess of expenses	\$ (192,991)	\$ 383,928
Items not involving cash		
Amortization	10,836	10,171
Gain on acquisition of Cowichan United Way	-	(181,150)
	(182,155)	212,949
Changes in non-cash operating accounts		
Decrease (increase) in accounts receivable	67,848	(101,291)
Decrease (increase) in prepaid expenses	4,522	(12,311)
(Decrease) increase in accounts payable and accrued liabilities	(41,605)	125,270
(Decrease) increase in deferred revenue	(44,155)	148,549
	(195,545)	373,166
<b>Investing activities</b>		
Purchase of capital assets	(4,598)	(3,258)
Proceeds on the sale of capital assets	-	952
Purchase of Cowichan United Way	-	181,150
	(4,598)	178,844
<b>Financing activities</b>		
Decrease in callable debt	(6,781)	(6,488)
<b>(Decrease) increase in cash</b>	(206,924)	545,522
<b>Cash, beginning of the year</b>	<u>1,456,451</u>	<u>910,929</u>
<b>Cash, end of the year</b>	<u>\$ 1,249,527</u>	<u>\$ 1,456,451</u>
<b>Cash is defined as:</b>		
Cash - unrestricted	\$ 620,295	\$ 699,384
Cash - internally restricted	423,211	553,000
Short-term investments	<u>206,021</u>	<u>204,067</u>
	<u>\$ 1,249,527</u>	<u>\$ 1,456,451</u>

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

---

---

### **Nature of operations**

United Way Central & Northern Vancouver Island (the "society") is incorporated under the laws of the *Society Act of British Columbia* as a not-for-profit organization and is a registered charity under the *Income Tax Act*. The society is exempt from income tax as long as certain conditions are met. In the opinion of management, these conditions have been met.

The society is part of a nation-wide movement and is granted membership in the movement by United Way Centraide Canada. There are currently 95 United Ways across Canada, who must all comply with United Way Centraide Canada's Transparency, Accountability and Financial Reporting (TAFR) policies. These statements are presented in accordance with TAFR.

The society's mission is to improve lives and build the community by engaging individuals and mobilizing collective action. The society's values are to demonstrate trust, integrity, transparency, inclusiveness and respect; to energize and inspire volunteerism and volunteer leadership; to endorse innovation, partnerships, and collective action; to provide non-partisan leadership; and to embrace diversity.

The society helps local people through programs and investments in three impact areas: All That Kids Can Be, From Poverty to Possibility, and Healthy People, Strong Communities. Investments include local community fund grants (to Community Partner agencies), Success By 6, Homelessness Partnering Strategy, and other initiatives supporting volunteerism and community development to address social issues.

The society supports life-changing programs in each impact area in four regions of Vancouver Island, including Cowichan, Central Island/West Coast, Comox Valley, and Campbell River/North Island.

### **1. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### **- Cash and cash equivalents**

Cash is defined as cash on hand, cash on deposit, and short-term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.



# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

---

---

### **1. Significant accounting policies** - cont.

#### - Revenue recognition

The society follows the deferral method of accounting for contributions.

Pledges and donations received by the society that are not designated by the donor to specified agencies, charities, and other United Ways are recognized as revenue in the year that they are received or pledged. An allowance for pledge loss is provided annually based on historical percentages for pledge collections and on actual collection experience.

Pledges and donations received by the society that are designated by the donor to fund specific agencies, charities, and other United Ways are considered to be restricted by purpose, and are recorded as deferred designated campaign revenue and are recognized as revenue in the year the amount is paid to the designated organization.

Special event revenue is recognized when the event occurs and when the amount can be reasonably estimated and collection is reasonably assured.

Homelessness Partnering Strategy revenue that is restricted for a specific operating project is recognized as revenue when the related expenses are incurred.

Success by 6 revenue that is restricted for a specific operating project is recognized as revenue when the related expenses are incurred.

#### - Contributed goods and services

Volunteers assist the society in carrying out its services. Because of the difficulty of determining their fair value, these contributed services are not recognized in the financial statements. Contributed goods are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the organization's operations and would have otherwise been purchased.

#### - Annual impact allocation to agencies and programs

Annually, there is a process to determine the allocation of community funds through UWCNVI grants. A similar process is followed for Success by 6 and the Homelessness Partnering Strategy. The Board of Directors approves allocations of grants via the annual budget, availability of funds, and program requirements. Allocations to agencies and programs are only recorded when they are paid.

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

---

---

### 1. Significant accounting policies - cont.

#### - Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Building	4%
Furniture and equipment	20%
Computer equipment	30%

Amortization is recorded at one-half of the above rates in the year of acquisition. No amortization is recorded in the year of disposal.

#### - Use of estimates

The preparation of these financial statements, in accordance with Canadian accounting standards for not-for-profit organizations, requires management to make estimates and assumptions, mainly considering values, which affect reported amounts of assets, liabilities, revenues and expenses, and related disclosures. Amounts are based on best estimates, but actual amounts may vary from the amounts recorded. Significant areas requiring the use of management estimates related to the determination of amortization are property and equipment, provisions for contingencies, valuation of pledges receivable, and deferred revenue.

#### - Expense allocations

The nature of the society's operations dictates that its costs are largely influenced by the deployment of its staff. The costs of supporting fundraising and program expenses are directly correlated to the amount of time people work in each of these areas. Administration expenses are allocated between fundraising and the various programs based on the amount of time that people have worked in each of these areas.

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

### 2. Capital assets

	Cost	Accumulated Amortization	Net 2018	Net 2017
Land	\$ 94,353	\$ -	\$ 94,353	\$ 94,353
Building	185,555	33,399	152,156	159,578
Furniture and equipment	27,077	20,111	6,966	3,811
Computer equipment	<u>13,523</u>	<u>10,702</u>	<u>2,821</u>	<u>4,792</u>
	<u>\$ 320,508</u>	<u>\$ 64,212</u>	<u>\$ 256,296</u>	<u>\$ 262,534</u>

### 3. Short-term investments

Short-term investments consist of GICs, having interest rates ranging from 0.8% to 1.15% and mature on May 18, 2018.

### 4. Pledges receivable

	2018	2017
2017 campaign pledges receivable	\$ 490,192	\$ -
Allowance for uncollectible pledges	<u>(66,770)</u>	<u>-</u>
	<u>423,422</u>	<u>-</u>
2016 campaign pledges receivable	65,604	545,145
Allowance for uncollectible pledges	<u>(59,604)</u>	<u>(72,110)</u>
	<u>6,000</u>	<u>473,035</u>
2015 campaign pledges receivable	-	72,686
Allowance for uncollectible pledges	<u>-</u>	<u>(56,968)</u>
	<u>-</u>	<u>15,718</u>
Included in gross campaign revenue as pledges receivable	<u>\$ 429,422</u>	<u>\$ 488,753</u>

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

### 5. Accounts payable and accrued liabilities

	2018	2017
Accounts payable and accrued liabilities	\$ 341,761	\$ 353,467
Vacation payable	16,996	11,373
Wages payable	10,916	8,640
Source deductions payable	<u>792</u>	<u>38,590</u>
	<u>\$ 370,465</u>	<u>\$ 412,070</u>

### 6. Deferred designated campaign revenue

Deferred designated campaign revenue consists of donations and pledges received (either directly from donors or from other United Ways who manage central campaigns) for other charities that have not been disbursed as at period-end. The society pays these designated donations following collection of pledges. Recognition of these amounts as revenue is deferred to periods when the disbursement is made and pledges are collected, at which time the payment is recorded as a designated donation expense and the donation is recorded as revenue. Changes in the deferred designated campaign revenue are as follows:

	2018	2017
Balance, beginning of the year	\$ 125,171	\$ 113,924
Received during the year	80,810	116,567
Recognized as revenue during the year	(108,124)	(99,419)
Write off of uncollectible pledges	<u>(2,495)</u>	<u>(5,900)</u>
	<u>\$ 95,362</u>	<u>\$ 125,172</u>

### 7. Deferred contribution revenue

Deferred contribution revenue consists of grants received for specific projects and operating purposes. Recognition of these amounts as revenue is deferred to the periods when the specified expenditures are made. Changes in the deferred contribution revenue are as follows:

	2018	2017
Balance, beginning of the year	\$ 242,643	\$ 103,157
Received during the year	581,818	640,331
Recognized as revenue during the year	<u>(593,978)</u>	<u>(500,845)</u>
	<u>\$ 230,483</u>	<u>\$ 242,643</u>

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

### 8. Deferred capital contributions

Deferred capital contributions related to capital assets represent contributions of assets and/or cash used for the acquisition of capital assets. These contributions are amortized into revenue at the same rates as the related capital assets are amortized. The changes in the deferred contributions balance for the year are as follows:

	2018	2017
Balance, beginning of the year	\$ 47,021	\$ 49,206
Recognized as revenue during the year	<u>(2,185)</u>	<u>(2,185)</u>
	<u>\$ 44,836</u>	<u>\$ 47,021</u>

### 9. Callable debt

	2018	2017
Coastal Community Credit Union - loan - payable at \$1,170 per month including interest at 4.69% per annum; matures November 1, 2018; secured by the land and building which have a net book value of \$246,509 (2017 - \$253,931); the loan is due on demand	<u>\$ 151,036</u>	<u>\$ 157,817</u>

### 10. Internally restricted net assets

The Board of Directors has internally restricted \$423,211 (2017 - \$553,000) representing current year fundraised dollars that will be distributed in the next year to Community Partner agencies, subject to donor pledge fulfillment.

### 11. Acquisition of Cowichan United Way

On April 1, 2016, the society acquired the Cowichan United Way assets and liabilities for \$10. The society received current assets with a fair market value of \$283,971 and current liabilities with a fair market value of \$43,331, resulting in an excess of assets acquired over liabilities assumed in acquisition of \$240,630.

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

---

---

### 12. Government of Canada Workplace Charitable Campaign costs

Costs directly attributable to the Government of Canada Workplace Charitable Campaign for the 2018 campaign are \$2,644 (2017 - \$3,436).

### 13. Remuneration of employees

During the year, one employee earned over \$75,000. The total remuneration paid to this individual by the society during the applicable period was \$91,412.

### 14. Government remittances

The society has the following amounts receivable (owing) for government remittances at March 31, 2018:

	2018	2017
GST	\$ 5,530	\$ 10,118
Source deductions	\$ (792)	\$ (38,590)
WCB	\$ (226)	\$ (268)

### 15. Allocation of expenses

The United Way Central & Northern Vancouver Island allocates its costs to two functional areas as per TAFR: fundraising and programs. General costs which do not pertain specifically to either function are considered administrative and are allocated to the functional areas based on the time spent.

Administrative costs are summarized in Schedule 1 of the financial statements and have been allocated on the following basis:

	2018	2017
Fundraising expenses	54%	42%
Impact programs	46%	58%

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2018**

---

---

### **16. Financial risks and concentrations of risk**

- Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The United Way Central & Northern Vancouver Island is exposed to interest rate risk on its mortgage.

### **17. Comparative figures**

Certain of the prior year's figures have been reclassified to conform to the current year's presentation.

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## SCHEDULE OF ADMINISTRATIVE EXPENSES

For the year ended **March 31, 2018**

	2018	2017
Wages and benefits	\$ 68,654	\$ 38,510
Professional fees	25,184	17,470
Occupancy costs	17,828	11,003
Professional development and conferences*	16,319	4,788
Contractors	12,744	9,454
Amortization of property and equipment	10,836	10,171
Telephone and Internet	10,092	10,782
Office	8,664	10,831
Repairs and maintenance	7,630	319
Interest on callable debt	7,259	7,552
General	5,125	8,095
Bank charges and interest	5,028	7,278
Insurance	2,883	2,569
Memberships	<u>1,286</u>	<u>1,032</u>
	199,532	139,854
Administrative expenses allocated to fundraising expenses at 54% (2017 - 42%) - Schedule 2	(107,747)	(58,739)
Administrative expenses allocated to Impact programs at 46% (2017 - 58%) - Schedule 3	<u>(91,785)</u>	<u>(81,115)</u>
	<u>\$ -</u>	<u>\$ -</u>

\* Included in Professional development was gifts in kind for donated course training of \$7,000.



**UNITED WAY CENTRAL & NORTHERN  
VANCOUVER ISLAND**

SCHEDULE OF FUNDRAISING EXPENSES

For the year ended **March 31, 2018**

	<b>2018</b>	<b>2017</b>
Wages	\$ 207,267	\$ 200,301
Allocation of administrative expenses - Schedule 1	107,747	58,739
Campaign expenses	49,689	28,929
Other United Ways administrative fees	18,274	14,953
Special events	<u>15,510</u>	<u>14,799</u>
	<u>\$ 398,487</u>	<u>\$ 317,721</u>

SCHEDULE OF IMPACT PROGRAMS

For the year ended **March 31, 2018**

	<b>2018</b>	<b>2017</b>
Wages	\$ 158,729	\$ 155,447
Allocation of administrative expenses - Schedule 1	91,785	81,115
Program expenses	48,419	40,926
United Way of Canada - Centraide dues	<u>16,983</u>	<u>9,393</u>
	<u>\$ 315,916</u>	<u>\$ 286,881</u>

## UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

### SCHEDULE OF REVENUE AND EXPENSES - HOMELESSNESS PARTNERING STRATEGY

For the year ended **March 31, 2018**

	<b>Duncan Aboriginal</b>	<b>Nanaimo Aboriginal</b>	<b>Nanaimo Designated</b>	<b>Nanaimo Point in Time</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>						
Employment and Social Development Canada	\$ 193,509	\$ 273,871	\$ 536,830	\$ 10,261	\$ 1,014,471	\$ 898,627
Interest income	-	-	121	-	121	103
	<u>193,509</u>	<u>273,871</u>	<u>536,951</u>	<u>10,261</u>	<u>1,014,592</u>	<u>898,730</u>
<b>Expenses</b>						
CE project management costs						
Staff wages	22,247	31,814	65,286	1,361	120,708	95,026
Professional fees	2,327	3,272	6,128	-	11,727	18,544
Rent	751	1,122	3,230	-	5,103	4,107
Travel	959	1,492	1,963	-	4,414	2,735
Telephone and internet	377	565	1,638	-	2,580	2,125
Office supplies	514	401	1,240	-	2,155	2,574
Utilities	252	378	1,170	-	1,800	1,800
Software	69	103	319	-	491	490
Advertising	-	-	-	-	-	540
	<u>27,496</u>	<u>39,147</u>	<u>80,974</u>	<u>1,361</u>	<u>148,978</u>	<u>127,941</u>
Sub-project costs						
Duncan Aboriginal						
Hiie'yu Lelum Society						
- Breakfast program	82,915	-	-	-	82,915	78,128
- Aboriginal Youth Support Services	37,006	-	-	-	37,006	19,342
Community Plan Process	36,256	-	-	-	36,256	20,000
Point in Time Count	9,836	-	-	-	9,836	22,335

# UNITED WAY CENTRAL & NORTHERN VANCOUVER ISLAND

## SCHEDULE OF REVENUE AND EXPENSES - HOMELESSNESS PARTNERING STRATEGY - Continued

For the year ended **March 31, 2018**

	<b>Duncan Aboriginal</b>	<b>Nanaimo Aboriginal</b>	<b>Nanaimo Designated</b>	<b>Nanaimo Point in Time</b>	<b>2018</b>	<b>2017</b>
<b>Expenses - cont.</b>						
Sub-project costs - cont.						
Nanaimo Aboriginal						
Tillicum Lelum Aboriginal Society						
- Young Moms Program	-	116,960	-	-	116,960	116,014
- Navigator Program	-	49,742	-	-	49,742	-
- Capital improvements to Young Moms House	-	19,244	-	-	19,244	23,706
Mid Island Metis Nation						
- Support services	-	48,778	-	-	48,778	11,814
Salvation Army - Shelter overflow services and equipment	-	-	-	-	-	39,065
Nanaimo Designated						
Nanaimo Region John Howard Society						
- Housing First	-	-	186,785	-	186,785	172,047
- Cold/wet weather shelter, Turning the Key, and Supported Independent Living Program	-	-	173,590	-	173,590	173,292
- Supported Independent Living Program	-	-	89,705	-	89,705	68,081
Community Plan Process	-	-	5,776	-	5,776	5,981
Men's Centre - Housing Loss Prevention Program	-	-	-	-	-	20,880
Nanaimo Point in Time Count	-	-	-	8,900	8,900	-
Total sub-project costs	<u>166,013</u>	<u>234,724</u>	<u>455,856</u>	<u>8,900</u>	<u>865,493</u>	<u>770,685</u>
Total project costs	<u>193,509</u>	<u>273,871</u>	<u>536,830</u>	<u>10,261</u>	<u>1,014,471</u>	<u>898,626</u>
<b>Income from operations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121</u>	<u>\$ -</u>	<u>\$ 121</u>	<u>\$ 104</u>