

URBAN NATIVE YOUTH ASSOCIATION

Financial Statements

March 31, 2018

URBAN NATIVE YOUTH ASSOCIATION

FINANCIAL STATEMENTS

March 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Members of Urban Native Youth Association:

We have audited the accompanying financial statements of Urban Native Youth Association, which comprise the statement of financial position as at March 31, 2018 and the statements of operations, 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 accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the presentation 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 statements, 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. 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 qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, Urban Native Youth Association derives a portion of its revenue from donations and fundraising activities, 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 Urban Native Youth Association and we were not able to determine whether any adjustments might be necessary to donations and fundraising revenues, excess of revenues over expenses, assets, liabilities, and net assets.

Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2018, 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.

Other Matter

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



Vancouver, Canada
July 23, 2018

CHARTERED PROFESSIONAL ACCOUNTANTS

URBAN NATIVE YOUTH ASSOCIATION**Statement of Operations****For the year ended March 31, 2018**

	2018	2017
REVENUES (Page 16)	\$ 5,235,938	\$ 5,413,986
EXPENSES		
Accounting and audit	21,630	21,630
Advertising and promotion	504	175
Amortization	120,512	103,081
Automobile	22,923	25,293
Consulting	157,603	143,623
Cultural and spiritual development	2,694	378
Food, materials and supplies	416,380	394,666
Honorariums	40,740	49,947
Insurance	50,743	50,340
Interest and bank charges	43,102	46,602
Legal fees	22,912	25,049
Maintenance and repairs	87,827	56,190
Office and general	90,224	75,214
Professional development	70,102	88,365
Property management fee	2,998	2,952
Property taxes	34,222	27,340
Rent	108,543	98,686
Salaries and benefits	3,813,816	3,263,328
Telephone	62,697	68,674
Travel	99,193	77,256
Utilities	27,165	31,545
Youth participation	125	15,164
	5,296,655	4,665,498
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER ITEM	(60,717)	748,488
Gain on disposal of capital assets	2,767	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (57,950)	\$ 748,488

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

URBAN NATIVE YOUTH ASSOCIATION
Statement of Changes in Net Assets
For the year ended March 31, 2018

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 12)	Net Assets End of Year
INVESTED IN CAPITAL ASSETS (Note 9)	\$ 3,402,576	\$ (117,745)	\$ 246,810	\$ 3,531,641
EXTERNALLY RESTRICTED (Pages 17 - 18)	2,147,117	(189,614)	(179,761)	1,777,742
INTERNALLY RESTRICTED				
Grace Mirehouse Scholarship Fund	11,305	-	-	11,305
UNRESTRICTED				
General Fund	(36,715)	249,409	(67,049)	145,645
	\$ 5,524,283	\$ (57,950)	\$ -	\$ 5,466,333

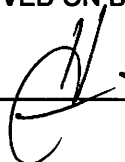
The accompanying schedules and notes are an integral part of these financial statements.


URBAN NATIVE YOUTH ASSOCIATION
Statement of Financial Position
March 31,

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 1,901,863	\$ 2,126,828
Accounts receivable (Note 4)	73,376	117,872
Prepaid expenses and deposits	178,829	68,263
	2,154,068	2,312,963
CAPITAL ASSETS (Note 5)	3,652,227	3,588,810
PROJECT DEVELOPMENT COSTS (Note 6)	1,080,410	1,080,410
	\$ 6,886,705	\$ 6,982,183
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 7)	\$ 219,376	\$ 191,256
Current portion of mortgage payable (Note 8)	67,865	65,649
	287,241	256,905
MORTGAGE PAYABLE (Note 8)	1,133,131	1,200,995
	1,420,372	1,457,900
NET ASSETS		
Invested in capital assets (Note 9)	3,531,641	3,402,576
Externally restricted (Note 10)	1,777,742	2,147,117
Internally restricted (Note 11)	11,305	11,305
Unrestricted	145,645	(36,715)
	5,466,333	5,524,283
	\$ 6,886,705	\$ 6,982,183

Lease Commitment (Note 15)

APPROVED ON BEHALF OF THE BOARD:





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

URBAN NATIVE YOUTH ASSOCIATION
Statement of Cash Flows
For the year ended March 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Excess (Deficiency) of revenues over expenses	\$ (57,950)	\$ 748,488
Adjustments:		
Amortization	120,512	103,081
Gain on disposal of capital assets	(2,767)	-
	59,795	851,569
Non-cash working capital items affecting operations:		
Accounts receivable	44,496	(173)
Prepaid expenses and deposits	(110,566)	13,497
Accounts payable and accrued liabilities	28,120	4,472
	21,845	869,365
FINANCING ACTIVITY		
Repayment of mortgage payable	(65,648)	(63,505)
INVESTING ACTIVITIES		
Acquisition of capital assets	(184,663)	(23,909)
Proceeds on disposal of capital assets	3,501	-
	(181,162)	(23,909)
INCREASE (DECREASE) IN CASH	(224,965)	781,951
CASH, beginning of year	2,126,828	1,344,877
CASH, end of year	\$ 1,901,863	\$ 2,126,828

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

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2018

1. GENERAL

The Urban Native Youth Association (the "Association") was incorporated under the Association Act as a not-for-profit organization under the laws of the Province of British Columbia on August 2, 1989 and is a registered charity under the Income Tax Act.

The purposes of the Association are:

- a. To encourage Native youth to pursue employment, educational, skills training, social, recreational, spiritual, artistic, cultural, health and wellness, and personal development opportunities;
- b. To encourage and help establish positive communication and participation of Native youth creating a community resource and supporting network where youth leadership and capacity building are promoted, developed, and maintained;
- c. To liaise with governments, Native and non-Native organizations and other individuals which concern themselves with issues related to youth;
- d. To advocate for positive change and make representations with respect to policies and decisions which affect the well-being and/or livelihood of Native youth;
- e. To strive to provide suitable facilities where counselling, employment, education, skills training, social, recreational, spiritual, artistic, cultural, health and wellness, and personal development services will be available, and where meetings related to Native youth can be held;
- f. To construct, acquire, develop, lease, own, maintain and manage one or more housing developments for rent/lease to or other use by low and moderate income individuals or homeless Native youth in the Province of British Columbia;
- g. To raise money through subscriptions, donations and by receiving gifts and testaments to carry out the purposes of the Association, and;
- h. To do all such things as are incidental or conducive to the attainment of the purposes of the Association.

The constitution of the Association provides that in the event of dissolution, the net assets shall be given or transferred to a charitable organization in Canada concerned with the education of Native people and most closely promoting the same purposes as the Association, as determined by the members of the Association.

URBAN NATIVE YOUTH ASSOCIATION

Notes to Financial Statements

March 31, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

Fund Accounting

The Association follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Association's administrative activities. This fund reports unrestricted resources and restricted operating grants.

All other funds report restricted resources and activities.

Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributed Services

Volunteers contribute numerous hours per year to assist the Association in carrying out its services. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Common expense allocation

Certain common expenses including accounting and audit, automobile, insurance, office and general, rent, salaries and benefits, telephone, travel, and utilities are allocated between the various programs based on an estimate of the resources applied to each program. Note 13 details the allocation of these common expenses between the general fund to the other programs.

Income Taxes

Income taxes are not reflected in these financial statements as the Association is a not-for-profit organization.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets and Amortization

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is calculated using the declining balance method at the following annual rates:

Building	4%
Furniture and equipment	20%
Computer equipment	30%
Automotive	30%
Computer software	100%

Amortization of leasehold improvements is provided on a straight-line method over the remaining term of the lease.

In the year of acquisition, amortization is recorded at one-half the normal rate.

Impairment of Long-lived Assets

The Association tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected undiscounted future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent carrying value exceeds its fair value.

Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

All financial assets and financial liabilities are measured at amortized cost.

Impairment

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in the statement of operations.

Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal is recognized in the statement of operations.

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2018

3. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

The financial instruments of the Association and the nature of the risks to which it may be subject are as follows:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is exposed to credit risk in its cash as the majority of its cash is held at two financial institutions. The Association limits its credit risk by placing its cash with major financial institutions. As at March 31, 2018, \$1,894,793 (2017 - \$2,121,609) in cash is held at Vancity and Bank of Montreal.

The Association is also exposed to credit risk in the event of non-performance by counterparties in connection with accounts receivable. The Association does not obtain collateral or other security to support the accounts receivable subject to credit risk but mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant losses for non-performance.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. The Association's exposure to liquidity risk is dependent on the receipt of funds from its related sources, whether in the form of revenue or advances. The Association reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due; monitors and manages its cash balance to ensure adequate cash flow is available to repay trade creditors as payments become due. As at March 31, 2018, the Association has working capital of \$1,866,827 (2017 - 2,056,058).

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, equity prices, and exposure of long term investments.

(i) *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 Association is exposed to interest rate risk from the interest rate differentials between the market rate and the rates used on these financial instruments.

The Association manages its financial instruments and interest rate risks based on its cash flow needs and with a view to minimizing interest expense. The interest rates on the mortgages are fixed. Therefore, the Association is not exposed to significant interest rate risk.

URBAN NATIVE YOUTH ASSOCIATION

Notes to Financial Statements

March 31, 2018

4. ACCOUNTS RECEIVABLE

	2018	2017
Grants receivable	\$ 57,346	\$ 106,427
GST recoverable	13,155	11,445
Due from employees	2,875	-
	\$ 73,376	\$ 117,872

5. CAPITAL ASSETS

2018	Cost	Accumulated Amortization	Net Book Value
Land	\$ 2,175,574	\$ -	\$ 2,175,574
Building	1,840,678	656,671	1,184,007
Furniture and equipment	488,769	358,967	129,802
Computer equipment	253,205	221,091	32,114
Automotive	241,239	149,962	91,277
Leasehold improvements	176,955	137,502	39,453
Computer software	19,062	19,062	-
	\$ 5,195,482	\$ 1,543,255	\$ 3,652,227

2017	Cost	Accumulated Amortization	Net Book Value
Land	\$ 2,175,574	\$ -	\$ 2,175,574
Building	1,840,678	607,336	1,233,342
Furniture and equipment	420,795	335,014	85,781
Computer equipment	237,205	210,757	26,448
Automotive	171,081	162,218	8,863
Leasehold improvements	176,955	118,153	58,802
Computer software	19,062	19,062	-
	\$ 5,041,350	\$ 1,452,540	\$ 3,588,810

6. PROJECT DEVELOPMENT COSTS

Project development costs relate to the design of the Native Youth Centre, and will be reallocated to capital assets and amortized when the construction is completed.

URBAN NATIVE YOUTH ASSOCIATION

Notes to Financial Statements

March 31, 2018

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2018	2017
Accounts payable and accrued liabilities	\$ 218,926	\$ 190,831
Government remittances payable	450	425
	<u>\$ 219,376</u>	<u>\$ 191,256</u>

8. MORTGAGE PAYABLE

	2018	2017
On March 24, 2017 the Association renewed its mortgage with Vancity Capital mortgage for a five year term with the following terms: a fixed interest at 3.5% per annum and repayable in bi-weekly payments of \$4,170 including principal and interest. The mortgage is secured by a registered first mortgage and assignment of rents over 1618-1622 East Hastings Street property, a general security agreement providing a security interest in all present and after-acquired personal property subject to existing prior charges approved by VanCity Capital, and an assignment of insurance listing VanCity as loss payee.	\$ 1,200,996	\$ 1,266,644
Less: current portion	67,865	65,649
Mortgage payable	<u>\$ 1,133,131</u>	<u>\$ 1,200,995</u>

Principal payments due in the next five years and beyond are as follows:

2019	\$ 67,865
2020	70,274
2021	72,768
2022	75,351
Beyond 2021	<u>914,738</u>
	<u>\$ 1,200,996</u>

The mortgage requires the Association maintain a debt service coverage minimum of 1.10 times, calculated annually. As of March 31, 2018, the Association met the covenant requirement.

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2018

9. INVESTED IN CAPITAL ASSETS

	2018	2017
Capital assets, net book value	\$ 3,652,227	\$ 3,588,810
Project development costs	1,080,410	1,080,410
Less: mortgage payable	(1,200,996)	(1,266,644)
Fund balance invested in capital assets	\$ 3,531,641	\$ 3,402,576

10. EXTERNALLY RESTRICTED NET ASSETS

All funds, except the General Fund and Grace Mirehouse Scholarship Fund are externally restricted by the program funders and are to be used only within the terms stipulated by each contract.

11. INTERNALLY RESTRICTED NET ASSETS

The Grace Mirehouse Scholarship Fund is an internally restricted net asset that is not available for unrestricted purposes without approval of the Board of Directors.

12. INTERFUND TRANSFERS

In the current year, the Association's Board of Directors approved the transfer of \$NIL (2017 - \$50,000) from General Fund (page 19) allocated to Overly Creative Minds Program \$NIL (2017 - 20,000) and Native Youth Centre Project \$NIL (2017 - \$30,000).

In addition, the Association transferred \$246,810 (2017 - \$217,764) to invested in capital assets as follows:

- (a) General Fund (page 19) \$67,049 (2017 - \$64,598).
- (b) Aries Program (page 20) \$3,103 (2017 - \$NIL).
- (c) Safehouse Program (page 21) \$19,875 (2017 - \$NIL).
- (d) Services to Transition Youth to Adulthood Program (page 22) \$1,064 (2017 - \$NIL).
- (e) Aboriginal Youth Worker Program (page 23) \$1,081 (2017 - \$NIL).
- (f) Youth Treatment Centre Program (a.k.a. Young Bears Lodge) (page 24) \$3,280 (2017 - \$4,157).
- (g) Overly Creative Minds Program (page 26) \$NIL (2017 - \$2,653).
- (h) Youth Engagement and Leadership Initiative (Page 30) \$3,900 (2017- \$NIL)
- (i) A&D Counselling Program (page 33) \$NIL (2017 - \$2,716).
- (j) Native Youth Learning Centre (page 34) \$1,515 (2017 - \$2,304).
- (k) MCFD Kinnections Program (page 35) \$NIL (2017 - \$937).
- (l) Community Outreach Services to Youth Program (Page 38) \$12,994 (2017 - \$NIL).
- (m) Day Programming (a.k.a. Cedar Walk) (page 39) \$8,865 (2017 - \$NIL).
- (n) Volunteer Mentoring for Youth Program (page 41) \$710 (2017 - \$NIL).
- (o) Youth and Family Mediation and Reunification Program (page 42) \$2,321 (2017 - \$NIL).
- (p) MCFD DT Fund (page 44) \$111,698 (2017 - \$NIL).
- (q) Ravens Lodge (page 45) \$9,355 (2017 - \$10,049).

URBAN NATIVE YOUTH ASSOCIATION

Notes to Financial Statements

March 31, 2018

13. ADMINISTRATIVE FEE

	2018	2017
Aries Program (Page 20)	\$ 30,000	\$ 24,174
Safehouse Program (Page 21)	97,000	63,883
Services to Transition Youth to Adulthood Program (Page 22)	18,000	15,539
Aboriginal Youth Worker Program (Page 23)	3,000	3,000
Youth Treatment Centre Program (a.k.a. Young Bears Lodge) (Page 24)	75,237	75,751
A&D School Support Program (Page 25)	21,015	13,762
Overly Creative Minds Program (Page 26)	-	4,845
Aboriginal Youth Substance Use Counsellor (Page 27)	7,425	7,425
Native Youth Health and Wellness Centre (Page 29)	10,000	-
Youth Engagement and Leadership Initiative (Page 30)	23,950	1,965
A.Y.F. Sports and Recreation Program (Page 31)	9,588	9,900
A&D Counselling Program (Page 33)	30,176	23,392
Native Youth Learning Centre (Page 34)	12,691	24,691
MCFD Kinnections Program (Page 35)	23,926	9,906
Community Outreach Services to Youth Program (Page 38)	32,000	13,812
Day Programming (a.k.a. Cedar Walk) (Page 39)	30,000	24,172
24 Hours Call Line Program (Page 40)	7,200	6,906
Volunteer Mentoring for Youth Program (Page 41)	4,074	25,906
Youth and Family Mediation and Reunification Program (Page 42)	11,128	10,359
MCFD DT Fund (Page 44)	38,271	-
Ravens Lodge (Page 45)	59,430	57,440
	\$ 544,111	\$ 425,382

Included in program expenses is an administrative fee charged by the Association's management for providing day-to-day administrative support and services.

URBAN NATIVE YOUTH ASSOCIATION

Notes to Financial Statements

March 31, 2018

14. SAFEHOUSE PROGRAM - DONATED FACILITIES

The Safehouse program carried on by the Association is operated in a house which is provided on a rent-free basis by the British Columbia Housing Management Commission. The agreement relating to the use of the house by the Association allows for the use of the house on a rent-free basis as long as the Association continues to receive funding from the Ministry of Children and Family Development to operate the Safehouse program. The fair value of the rent for the year has been estimated to be \$30,000, but has not been reported in the statement of operations for the Safehouse program.

15. LEASE COMMITMENT

The Association's premises at 1043 Kingsway are leased under a contract expiring on August 31, 2022.

Future minimum lease payments, excluding applicable taxes, for the next five years and beyond are as follows:

2019	\$ 31,548
2020	32,504
2021	33,460
2022	34,416
Beyond 2021	<u>23,581</u>
	\$ <u>155,509</u>

16. DISCLOSURE OF REMUNERATION

For the fiscal year ended March 31, 2018, the Association paid total remuneration of \$340,563 to the top 4 employees and contractors for services, each of whom received total remuneration of \$75,000 or greater. No remuneration was paid to any member of the Board of Directors.

URBAN NATIVE YOUTH ASSOCIATION

Schedule of Revenues

For the year ended March 31, 2018

	2018	2017
REVENUES		
Ministry of Child and Family Development	\$ 2,520,692	\$ 2,298,397
Vancouver Coastal Health Authority	1,411,003	1,311,171
Vancouver Aboriginal Child and Family Services Society	615,214	593,328
City of Vancouver	147,155	188,943
Donations and Fundraising	139,847	115,535
Aboriginal Community Career Employment Services Society	119,450	191,437
Expense Recovery	75,136	71,569
Hockey Helps the Homeless Vancouver	60,000	50,400
ViaSport British Columbia Society	50,000	50,000
First Nations Health Authority	41,320	50,280
Other grants	19,625	16,572
Right to Play	12,384	-
Human Resources and Skills Development Canada	10,638	8,708
Coast Capital Savings	7,500	-
British Columbia Housing Management Commission	3,360	3,360
Interest income	2,614	2,192
Tides Foundation - Indigenous People's Fund	-	261,540
British Columbia Association of Aboriginal Friendship Centres	-	85,000
CAF America - Nike N7 Fund	-	39,140
Vancouver Foundation	-	31,250
Central City Foundation	-	30,000
Coming Home Society	-	15,164
	\$ 5,235,938	\$ 5,413,986

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Externally Restricted Net Assets
For the year ended March 31, 2018

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 12)	Net Assets End of Year
Aries Program (Page 20)	\$ (154,492)	\$ (36,766)	\$ (3,103)	\$ (194,361)
Safehouse Program (Page 21)	45,368	24,704	(19,875)	50,197
Services to Transition Youth to Adulthood Program (Page 22)	161,471	13,984	(1,064)	174,391
Aboriginal Youth Worker Program (Page 23)	14,170	2,451	(1,081)	15,540
Youth Treatment Centre Program (a.k.a. Young Bears Lodge) (Page 24)	289,139	5,605	(3,280)	291,464
A&D School Support Program (Page 25)	100,235	(1,277)	-	98,958
Overly Creative Minds Program (Page 26)	68,276	(63,742)	-	4,534
Aboriginal Youth Substance Use Counsellor (Page 27)	79,033	-	-	79,033
Young Women's Recovery Program (a.k.a Young Wolves Lodge) (Page 28)	24,117	24,502	-	48,619
Native Youth Health and Wellness Centre (Page 29)	68,847	18,968	-	87,815
Youth Engagement and Leadership Initiative (Page 30)	239,930	(158,557)	(3,900)	77,473
A.Y.F. Sports and Recreation Program (Page 31)	19,789	(15,532)	-	4,257
Native Youth Centre Project (Page 32)	428,928	13,467	-	442,395
A&D Counselling Program (Page 33)	2,245	14,266	-	16,511
Native Youth Learning Centre (Page 34)	675	1,586	(1,515)	746
Tutoring/Mentoring Program	(20)	-	-	(20)
MCFD Kinnections Program (Page 35)	97,317	5,971	-	103,288
Community Development Initiatives (Page 36)	55,330	(400)	-	54,930
HRDC Summer Student Program (Page 37)	(5,777)	-	-	(5,777)
Community Outreach Services to Youth Program (Page 38)	158,981	31,584	(12,994)	177,571
Day Programming (a.k.a. Cedar Walk) (Page 39)	(161,298)	(1,449)	(8,865)	(171,612)
24 Hours Call Line Program (Page 40)	116,136	1,791	-	117,927
Volunteer Mentoring for Youth Program (Page 41)	11,708	14,898	(710)	25,896
BALANCE, CARRY FORWARD	\$ 1,660,108	\$ (103,946)	\$ (56,387)	\$ 1,499,775

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Externally Restricted Net Assets (continued)
For the year ended March 31, 2018

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 12)	Net Assets End of Year
BALANCE, BROUGHT FORWARD	\$ 1,660,108	\$ (103,946)	\$ (56,387)	\$ 1,499,775
Youth and Family Mediation and Reunification Program (Page 42)	45,226	11,712	(2,321)	54,617
Director of Programs (Page 43)	(68,221)	(2,022)	-	(70,243)
MCFD DT Fund (Page 44)	382,709	(140,712)	(111,698)	130,299
Ravens Lodge (Page 45)	133,767	15,354	(9,355)	139,766
ACCESS Summer Students Program	(6,472)	-	-	(6,472)
First Nation Summer Program (Page 47)	-	30,000	-	30,000
	\$ 2,147,117	\$ (189,614)	\$ (179,761)	\$ 1,777,742

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
General Fund
For the year ended March 31, 2018

	2018	2017
REVENUES		
Administrative recovery (Note 13)	\$ 544,111	\$ 416,828
Program administrative recovery	35,059	31,431
Donations and Fundraising	29,876	17,311
Expense recovery	13,500	12,450
Vancouver Coastal Health Authority	11,066	8,242
Interest income	2,614	2,192
Other grants	1,500	572
Central City Foundation	-	9,818
	637,726	498,844
EXPENSES (RECOVERIES)		
Accounting and audit	21,630	21,630
Advertising and promotion	-	50
Automobile	8,596	7,115
Consulting	14,410	4,275
Food, materials and supplies	5,025	7,453
Honorariums	-	850
Insurance	19,871	19,196
Interest and bank charges	43,057	46,523
Legal fees	3,896	-
Maintenance and repairs	33,786	28,199
Office and general	35,221	23,316
Professional development	1,950	-
Property taxes	16,501	10,423
Rent recovery	(142,515)	(105,640)
Salaries and benefits	302,901	247,295
Telephone	6,014	14,909
Travel	1,758	1,558
Utilities	16,216	15,635
	388,317	342,787
EXCESS OF REVENUES OVER EXPENSES	249,409	156,057
NET ASSETS, beginning of year	(36,715)	(78,174)
INVESTMENT IN CAPITAL ASSETS (Note 12)	(67,049)	(64,598)
INTERFUND TRANSFERS (Note 12)	-	(50,000)
NET ASSETS, end of year	\$ 145,645	\$ (36,715)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Aries Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
Ministry of Child and Family Development	\$ 284,455	\$ 226,245
Expense recovery	7,572	7,900
Donations and Fundraising	25	-
	292,052	234,145
EXPENSES		
Administrative (Note 13)	30,000	24,174
Advertising and promotion	25	-
Automobile	2,782	2,418
Food, materials and supplies	45,881	30,350
Honorariums	1,955	1,157
Insurance	1,753	1,558
Maintenance and repairs	4,330	1,340
Office and general	1,492	5,017
Professional development	3,345	2,528
Program administrative	14,949	18,000
Rent	20,418	20,418
Salaries and benefits	175,827	141,342
Telephone	5,114	4,850
Travel	20,947	1,432
	328,818	254,584
DEFICIENCY OF REVENUES OVER EXPENSES	(36,766)	(20,439)
NET ASSETS, beginning of year	(154,492)	(134,053)
INVESTMENT IN CAPITAL ASSETS (Note 12)	(3,103)	-
NET ASSETS, end of year	\$ (194,361)	\$ (154,492)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Safehouse Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
Ministry of Child and Family Development	\$ 952,931	\$ 646,918
British Columbia Housing Management Commission	3,360	3,360
Expense recovery	600	600
	956,891	650,878
EXPENSES (RECOVERIES)		
Administrative (Note 13)	97,000	63,883
Advertising and promotion	50	-
Automobile	404	458
Food, materials and supplies	56,858	38,346
Honorariums	-	400
Insurance	1,608	1,729
Maintenance and repairs	11,691	4,440
Office and general	8,035	2,928
Professional development	2,326	396
Program administrative	37,226	37,000
Rent recovery	(7,200)	(7,200)
Salaries and benefits	711,604	513,249
Telephone	7,012	4,050
Travel	5,573	1,505
	932,187	661,184
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	24,704	(10,306)
NET ASSETS, beginning of year	45,368	55,674
INVESTMENT IN CAPITAL ASSETS (Note 12)	(19,875)	-
NET ASSETS, end of year	\$ 50,197	\$ 45,368

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Services to Transition Youth to Adulthood Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
Ministry of Child and Family Development	\$ 182,180	\$ 151,874
EXPENSES		
Administrative (Note 13)	18,000	15,539
Automobile	468	2,239
Food, materials and supplies	9,783	7,570
Honorariums	470	-
Insurance	-	227
Office and general	1,235	1,566
Professional development	578	396
Program administrative	12,311	11,000
Rent	10,500	10,500
Salaries and benefits	105,613	94,366
Telephone	1,650	2,059
Travel	7,588	6,850
	168,196	152,312
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	13,984	(438)
NET ASSETS, beginning of year	161,471	161,909
INVESTMENT IN CAPITAL ASSETS (Note 12)	(1,064)	-
NET ASSETS, end of year	\$ 174,391	\$ 161,471

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Aboriginal Youth Worker Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
City of Vancouver	\$ 57,216	\$ 57,216
First Nations Health Authority	-	5,000
Vancouver Foundation	-	1,250
	57,216	63,466
EXPENSES		
Administrative (Note 13)	3,000	3,000
Consulting	2,500	1,000
Food, materials and supplies	3,010	4,858
Honorariums	-	1,825
Office and general	248	446
Salaries and benefits	43,288	49,943
Telephone	1,081	434
Travel	1,638	816
	54,765	62,322
EXCESS REVENUES OVER EXPENSES	2,451	1,144
NET ASSETS, beginning of year	14,170	13,026
INVESTMENT IN CAPITAL ASSETS (Note 12)	(1,081)	-
NET ASSETS, end of year	\$ 15,540	\$ 14,170

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Youth Treatment Centre Program (a.k.a. Young Bears Lodge)
For the year ended March 31, 2018

	2018	2017
REVENUE		
Vancouver Coastal Health Authority	\$ 767,908	\$ 777,615
Expense recovery	530	-
	768,438	777,615
EXPENSES		
Administrative (Note 13)	75,237	75,751
Advertising and promotion	75	-
Automobile	2,546	3,806
Consulting	1,000	237
Food, materials and supplies	50,071	85,805
Honorariums	8,178	17,755
Insurance	12,555	13,103
Interest and bank charges	25	50
Maintenance and repairs	15,653	17,046
Office and general	4,794	6,609
Professional development	12,753	17,484
Property taxes	6,731	6,371
Salaries and benefits	552,587	551,645
Telephone	6,549	7,365
Travel	8,933	11,872
Utilities	5,146	5,571
	762,833	820,470
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	5,605	(42,855)
NET ASSETS , beginning of year	289,139	336,151
INVESTMENT IN CAPITAL ASSETS (Note 12)	(3,280)	(4,157)
NET ASSETS , end of year	\$ 291,464	\$ 289,139

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
A&D School Support Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
Vancouver Coastal Health Authority	\$ 153,442	\$ 152,919
Expense recovery	450	-
Donations and Fundraising	-	200
	153,892	153,119
EXPENSES		
Administrative (Note 13)	21,015	13,762
Advertising and promotion	50	50
Automobile	429	-
Food, materials and supplies	16,585	26,733
Honorariums	5,875	10,199
Office and general	811	3,001
Professional development	8,096	2,033
Rent	12,600	12,600
Salaries and benefits	82,669	69,758
Telephone	932	536
Travel	6,107	7,049
	155,169	145,721
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(1,277)	7,398
NET ASSETS, beginning of year	100,235	92,837
NET ASSETS, end of year	\$ 98,958	\$ 100,235

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Overly Creative Minds Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
City of Vancouver	\$ 5,000	\$ -
Other grants	3,400	7,000
Expense recovery	1,600	-
Donations and Fundraising	50	200
British Columbia Association of Aboriginal Friendship Centres	-	85,000
Ministry of Child and Family Development	-	30,000
	10,050	122,200
EXPENSES		
Administrative (Note 13)	-	4,845
Consulting	8,525	4,000
Food, materials and supplies	11,068	3,710
Honorariums	7,535	-
Maintenance and repairs	-	352
Office and general	265	496
Rent	11,600	13,050
Salaries and benefits	34,416	58,089
Telephone	-	1,545
Travel	383	4,050
Utilities	-	2,925
	73,792	93,062
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(63,742)	29,138
NET ASSETS, beginning of year	68,276	21,791
INVESTMENT IN CAPITAL ASSETS (Note 12)	-	(2,653)
INTERFUND TRANSFERS (Note 12)	-	20,000
NET ASSETS, end of year	\$ 4,534	\$ 68,276

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Aboriginal Youth Substance Use Counsellor
For the year ended March 31, 2018

	2018	2017
REVENUES		
Vancouver Coastal Health Authority	\$ 79,373	\$ 80,453
Expense recovery	50	-
	79,423	80,453
EXPENSES		
Administrative (Note 13)	7,425	7,425
Cultural and spiritual development	1,500	-
Food, materials and supplies	3,631	3,890
Honorariums	-	1,023
Office and general	470	301
Professional development	1,286	1,551
Salaries and benefits	60,596	56,653
Telephone	1,027	723
Travel	3,488	2,597
	79,423	74,163
EXCESS OF REVENUES OVER EXPENSES	-	6,290
NET ASSETS, beginning of year	79,033	72,743
NET ASSETS, end of year	\$ 79,033	\$ 79,033

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Young Women's Recovery Program (a.k.a. Young Wolves Lodge)
For the year ended March 31, 2018

	2018	2017
REVENUES		
Expense recovery	\$ 36,555	\$ 36,000
Central City Foundation	-	18,782
	36,555	54,782
EXPENSES		
Insurance	2,827	2,158
Maintenance and repairs	456	160
Property taxes	5,772	5,485
Property management fee	2,998	2,952
	12,053	10,755
EXCESS OF REVENUES OVER EXPENSES	24,502	44,027
NET ASSETS, beginning of year	24,117	(19,910)
NET ASSETS, end of year	\$ 48,619	\$ 24,117

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Native Youth Health and Wellness Centre
For the year ended March 31, 2018

	2018	2017
REVENUES		
Vancouver Coastal Health Authority	\$ 100,000	\$ -
City of Vancouver	15,000	-
First Nations Health Authority	11,320	45,280
Coming Home Society	-	15,164
Central City Foundation	-	1,400
	126,320	61,844
EXPENSES		
Administrative (Note 13)	10,000	-
Food, materials and supplies	8,161	1,288
Honorariums	4,000	-
Maintenance and repairs	6,372	-
Office and general	2,283	189
Rent	18,000	-
Salaries and benefits	56,008	37,652
Telephone	-	51
Travel	2,403	-
Youth participation	125	15,164
	107,352	54,344
EXCESS OF REVENUES OVER EXPENSES	18,968	7,500
NET ASSETS, beginning of year	68,847	61,347
NET ASSETS, end of year	\$ 87,815	\$ 68,847

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Youth Engagement and Leadership Initiative
For the year ended March 31, 2018

	2018	2017
REVENUES		
Tides Foundation - Indigenous People's Fund	\$ -	\$ 261,540
EXPENSES		
Administrative (Note 13)	23,950	1,965
Automobile	78	-
Food, materials and supplies	7,312	-
Honorariums	2,675	-
Office and general	1,425	-
Professional development	900	-
Program administrative	1,200	-
Rent	19,600	2,100
Salaries and benefits	96,862	17,545
Telephone	1,551	-
Travel	3,004	-
	158,557	21,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(158,557)	239,930
NET ASSETS, beginning of year	239,930	-
INVESTMENT IN CAPITAL ASSETS (Note 12)	(3,900)	-
NET ASSETS, end of year	\$ 77,473	\$ 239,930

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
A.Y.F. Sports and Recreation Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
Hockey Helps the Homeless Vancouver	\$ 60,000	\$ 50,400
ViaSport British Columbia Society	50,000	50,000
Right to Play	12,384	-
Other grants	5,000	-
Donations and Fundraising	5,291	1,570
CAF America - Nike N7 Fund	-	39,140
Vancouver Coastal Health Authority	-	36,071
	132,675	177,181
EXPENSES		
Administrative (Note 13)	9,588	9,900
Automobile	476	502
Consulting	150	4,450
Food, materials and supplies	14,572	14,912
Honorariums	-	450
Insurance	3,932	3,537
Interest and bank charges	-	28
Office and general	5,350	4,524
Professional development	150	-
Rent	12,225	15,600
Salaries and benefits	94,649	95,392
Telephone	-	529
Travel	7,115	7,555
	148,207	157,379
EXCESS OF REVENUES OVER EXPENSES	(15,532)	19,802
NET ASSETS, beginning of year	19,789	(13)
NET ASSETS, end of year	\$ 4,257	\$ 19,789

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Native Youth Centre Project
For the year ended March 31, 2018

	2018	2017
REVENUES		
Donations and Fundraising	\$ 101,855	\$ 87,241
City of Vancouver	69,939	131,727
Other grants	9,725	9,000
Vancouver Foundation	-	30,000
	181,519	257,968
EXPENSES		
Advertising and promotion	179	-
Consulting	88,218	127,661
Food, materials and supplies	697	174
Honorariums	600	-
Interest and bank charges	20	-
Legal fees	19,016	25,049
Office and general	1,609	2,562
Salaries and benefits	57,085	41,248
Telephone	354	1,686
Travel	274	1,173
	168,052	199,553
EXCESS OF REVENUES OVER EXPENSES	13,467	58,415
NET ASSETS, beginning of year	428,928	340,513
INTERFUND TRANSFERS (Note 12)	-	30,000
NET ASSETS, end of year	\$ 442,395	\$ 428,928

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
A&D Counselling Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
Vancouver Coastal Health Authority	\$ 291,714	\$ 255,871
EXPENSES		
Administrative (Note 13)	30,176	23,392
Automobile	211	341
Food, materials and supplies	11,121	18,304
Honorariums	2,726	4,000
Maintenance and repairs	-	26
Office and general	1,156	4,379
Professional development	4,393	8,039
Rent	28,800	26,400
Salaries and benefits	187,368	203,526
Telephone	2,061	2,213
Travel	9,436	5,407
	277,448	296,027
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	14,266	(40,156)
NET ASSETS, beginning of year	2,245	45,117
INVESTMENT IN CAPITAL ASSETS (Note 12)	-	(2,716)
NET ASSETS, end of year	\$ 16,511	\$ 2,245

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Native Youth Learning Centre
For the year ended March 31, 2018

	2018	2017
REVENUES		
Aboriginal Community Career Employment Services Society	\$ 119,450	\$ 191,437
Donations and Fundraising	100	-
Expense recovery	-	688
	119,550	192,125
EXPENSES		
Administrative (Note 13)	12,691	24,691
Consulting	-	2,000
Food, materials and supplies	-	12,357
Honorariums	-	4,800
Office and general	2,938	4,285
Professional development	2,950	47,916
Rent	21,600	17,800
Salaries and benefits	74,617	68,043
Telephone	2,343	3,853
Travel	825	3,401
	117,964	189,146
EXCESS OF REVENUES OVER EXPENSES	1,586	2,979
NET ASSETS, beginning of year	675	-
INVESTMENT IN CAPITAL ASSETS (Note 12)	(1,515)	(2,304)
NET ASSETS, end of year	\$ 746	\$ 675

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
MCFD Kinnections Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
Ministry of Child and Family Development	\$ 117,800	\$ 114,527
Expense recovery	183	-
	117,983	114,527
EXPENSES		
Administrative (Note 13)	23,926	9,906
Automobile	-	200
Food, materials and supplies	6,286	26,430
Honorariums	1,237	1,386
Office and general	1,194	1,756
Professional development	475	1,275
Program administrative	8,043	4,000
Rent	6,695	7,000
Salaries and benefits	61,376	54,748
Telephone	933	831
Travel	1,847	5,296
	112,012	112,828
EXCESS OF REVENUES OVER EXPENSES	5,971	1,699
NET ASSETS, beginning of year	97,317	96,555
INVESTMENT IN CAPITAL ASSETS (Note 12)	-	(937)
NET ASSETS, end of year	\$ 103,288	\$ 97,317

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Community Development Initiatives
For the year ended March 31, 2018

	2018	2017
EXPENSES		
Food, materials and supplies	\$ 400	\$ 768
Honorariums	-	3,029
Office and general	-	200
Rent	-	200
	400	4,197
DEFICIENCY OF REVENUES OVER EXPENSES	(400)	(4,197)
NET ASSETS, beginning of year	55,330	59,527
NET ASSETS, end of year	\$ 54,930	\$ 55,330

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
HRDC Summer Student Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
Human Resources and Skills Development Canada	\$ 10,638	\$ 8,708
EXPENSE		
Salaries and benefits	10,638	8,708
EXCESS OF REVENUE OVER EXPENSE	-	-
NET ASSETS, beginning of year	(5,777)	(5,777)
NET ASSETS, end of year	\$ (5,777)	\$ (5,777)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Community Outreach Services to Youth Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
Ministry of Child and Family Development	\$ 318,440	\$ 135,953
EXPENSES		
Administrative (Note 13)	32,000	13,812
Automobile	402	458
Food, materials and supplies	60,735	9,173
Honorariums	-	181
Maintenance and repairs	1,349	-
Office and general	3,340	789
Professional development	1,252	396
Program administrative	17,501	9,000
Rent	7,200	7,200
Salaries and benefits	150,433	93,730
Telephone	3,277	2,008
Travel	9,367	2,280
	286,856	139,027
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	31,584	(3,074)
NET ASSETS, beginning of year	158,981	162,055
INVESTMENT IN CAPITAL ASSETS (Note 12)	(12,994)	-
NET ASSETS, end of year	\$ 177,571	\$ 158,981

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Day Programming (a.k.a. Cedar Walk)
For the year ended March 31, 2018

	2018	2017
REVENUES		
Ministry of Child and Family Development	\$ 312,129	\$ 253,504
Expense recovery	6,057	7,788
	318,186	261,292
EXPENSES		
Administrative (Note 13)	30,000	24,172
Advertising and promotion	-	75
Automobile	1,769	493
Consulting	980	-
Cultural and spiritual development	734	-
Food, materials and supplies	19,999	15,402
Honorariums	930	1,557
Insurance	1,683	1,739
Maintenance and repairs	3,262	1,032
Office and general	1,721	3,540
Professional development	3,360	821
Program administrative	14,974	18,000
Rent	54,915	44,858
Salaries and benefits	173,963	132,866
Telephone	7,517	6,829
Travel	1,027	2,074
Utilities	2,801	4,849
	319,635	258,307
EXCESS (DEFICIECNY) OF REVENUES OVER EXPENSES	(1,449)	2,985
NET ASSETS, beginning of year	(161,298)	(164,283)
INVESTMENT IN CAPITAL ASSETS (Note 12)	(8,865)	-
NET ASSETS, end of year	\$ (171,612)	\$ (161,298)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
24 Hours Call Line Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
Ministry of Child and Family Development	\$ 71,783	\$ 61,936
EXPENSES		
Administrative (Note 13)	7,200	6,906
Automobile	260	258
Food, materials and supplies	-	561
Professional development	473	396
Program administrative	1,823	5,000
Salaries and benefits	57,740	46,551
Telephone	2,496	2,498
	69,992	62,170
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	1,791	(234)
NET ASSETS, beginning of year	116,136	116,370
NET ASSETS, end of year	\$ 117,927	\$ 116,136

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Volunteer Mentoring for Youth Program
For the year ended March 31, 2018

	2018	2017
REVENUES		
Ministry of Child and Family Development	\$ 170,406	\$ 197,480
Coast Capital Savings	7,500	-
Donations and Fundraising	2,350	9,013
Expense recovery	175	500
	180,431	206,993
EXPENSES		
Administrative (Note 13)	4,074	25,906
Automobile	260	715
Food, materials and supplies	14,655	56,491
Honorariums	1,159	1,338
Insurance	-	323
Maintenance and repairs	-	84
Office and general	2,119	3,241
Professional development	1,278	3,104
Program administrative	9,273	6,000
Rent	14,305	14,000
Salaries and benefits	114,935	92,832
Telephone	1,865	2,683
Travel	1,610	11,889
	165,533	218,606
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	14,898	(11,613)
NET ASSETS, beginning of year	11,708	23,321
INVESTMENT IN CAPITAL ASSETS (Note 12)	(710)	-
NET ASSETS, end of year	\$ 25,896	\$ 11,708

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Youth and Family Mediation and Reunification Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
Ministry of Child and Family Development	\$ 110,568	\$ 97,251
EXPENSES		
Administrative (Note 13)	11,128	10,359
Advertising and promotion	25	-
Automobile	285	458
Food, materials and supplies	5,059	2,711
Insurance	112	-
Office and general	1,299	547
Rent	10,500	10,500
Professional development	1,810	396
Program administrative	14,609	14,000
Salaries and benefits	52,613	59,942
Telephone	865	432
Travel	551	-
	98,856	99,345
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	11,712	(2,094)
NET ASSETS, beginning of year	45,226	47,320
INVESTMENT IN CAPITAL ASSETS (Note 12)	(2,321)	-
NET ASSETS, end of year	\$ 54,617	\$ 45,226

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Director of Programs
For the year ended March 31, 2018

	2018	2017
REVENUE		
Program administrative recovery	\$ 102,715	\$ 96,212
EXPENSES		
Cultural and spiritual development	460	-
Food, materials and supplies	-	118
Office and general	728	770
Professional development	2,266	80
Rent	9,300	9,300
Salaries and benefits	90,899	89,020
Telephone	803	1,017
Travel	281	169
	104,737	100,474
DEFICIENCY OF REVENUE OVER EXPENSES	(2,022)	(4,262)
NET ASSETS, beginning of year	(68,221)	(63,959)
NET ASSETS, end of year	\$ (70,243)	\$ (68,221)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
MCFD DT Fund
For the year ended March 31, 2018

	2018	2017
REVENUES		
Donations and Fundraising	\$ 300	\$ -
Ministry of Child and Family Development	-	382,709
	300	382,709
EXPENSES		
Administrative (Note 13)	38,271	-
Consulting	41,820	-
Food, materials and supplies	28,036	-
Honorariums	835	-
Office and general	8,714	-
Maintenance and repairs	4,928	-
Professional development	17,365	-
Telephone	415	-
Travel	628	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(140,712)	382,709
NET ASSETS, beginning of year	382,709	-
INVESTMENT IN CAPITAL ASSETS (Note 12)	(111,698)	-
NET ASSETS, end of year	\$ 130,299	\$ 382,709

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Ravens Lodge
For the year ended March 31, 2018

	2018	2017
REVENUES		
Vancouver Aboriginal Child and Family Services Society	\$ 615,214	\$ 593,328
Expense recovery	2,000	-
	617,214	593,328
EXPENSES		
Administrative (Note 13)	59,430	57,440
Advertising and promotion	100	-
Automobile	3,847	5,831
Cultural and spiritual development	-	378
Food, materials and supplies	34,375	27,012
Honorariums	365	-
Insurance	6,402	6,771
Maintenance and repairs	6,000	3,514
Office and general	3,778	5,054
Professional development	2,105	1,555
Property taxes	5,218	5,062
Salaries and benefits	465,129	439,178
Telephone	8,838	7,521
Travel	3,271	283
Utilities	3,002	2,565
	601,860	562,164
EXCESS OF REVENUES OVER EXPENSES	15,354	31,164
NET ASSETS, beginning of year	133,767	112,652
INVESTMENT IN CAPITAL ASSETS (Note 12)	(9,355)	(10,049)
NET ASSETS, end of year	\$ 139,766	\$ 133,767

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Caregiver Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
Vancouver Coastal Health Authority	\$ 7,500	\$ -
EXPENSES		
Automobile	110	-
Food, materials and supplies	3,060	-
Honorariums	2,200	-
Professional development	991	-
Travel	1,139	-
	7,500	-
EXCESS OF REVENUE OVER EXPENSES	-	-
NET ASSETS, beginning of year	-	-
NET ASSETS, end of year	\$ -	\$ -

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
First Nation Summer Program
For the year ended March 31, 2018

	2018	2017
REVENUE		
First Nations Health Authority	\$ 30,000	\$ -
EXPENSE		
EXCESS OF REVENUE OVER EXPENSE	30,000	-
NET ASSETS , beginning of year	-	-
NET ASSETS , end of year	\$ 30,000	\$ -