

2023 United Way Regina Funding Application Form - Weyburn and Area

In partnership with



Instructions

- Read the application thoroughly before beginning.
- Complete this application by answering the questions in the spaces provided.
- You must be able to check off all the eligibility questions in order to proceed.
- Do not change the format, order of questions, etc. of this form.
- Answer all questions completely, do not direct assessors to outside documents.
- Clicking on the checkboxes should add an “x”, if not, enter an “x” next to the box
- Keep answers succinct and applicable to the question. The size of the box does not indicate the amount of content to be provided. They will expand if you need to include more than the space displayed.
- Review your submission to ensure it is complete.
- Email your completed application to Kristin Gushuliak at kgushuliak@unitedwayregina.ca

Documents Required

The following documents comprise a completed United Way Funding Application package:

- Completed 2023 application form
- Copy of most recent audited financial statement
- If your audited financial statements are more than six months old, please also attach a copy of your current balance sheet and income statement (please include a comparison of budget to actuals)
- If you are a returning applicant, a completed Results Report distributed in December 2022 and due on January 31, 2023

Timelines

- Application Open Date: January 10, 2023
- Applications Due: February 20, 2023 4:00pm
- Application Decisions: March 30, 2023
- Volunteer Hours Tracking Sheet Due: November 10, 2023
- Funding Decisions: by mid-December, 2023

For further information or questions, please contact Kristin Gushuliak, Community Grant Manager, at kgushuliak@unitedwayregina.ca

Funding Distribution

A committee consisting of United Way staff and volunteers from the local community will work together to review applications and make investment decisions based on funds available, funding amount requested, community need and previous year's results.

NOTE: Funding is contingent upon the funds raised through the annual Weyburn Communithon. Individual agency allocation amounts are not guaranteed year-to-year. Funding will be decided based on participation prior to (meetings, committee involvement) day-of Communithon, application, and community need. See criterion beginning page 17 of the 2023 United Way Regina Funding Applicant Guide – Weyburn and Area for volunteer requirements and the Volunteer Hours Tracking Sheet.

Section 1 – ELIGIBILITY

1.1 Organizations are eligible to complete this application if the organization can fulfill all the following (please check all that apply):

- is aligned with United Way focus areas (All That Kids Can Be, Poverty to Possibility, Healthy People Strong Communities – see section 6 for more details)
- clearly demonstrates local community impact
- will use the funds in the Weyburn Area specifically
- is incorporated under provincial or national jurisdiction
- is a registered charity in Canada
- maintains a volunteer Board of Directors that meets regularly
- hosts a public Annual General Meeting
- has financial statements that have been audited by a licensed public accountant (or financial review for charities with annual revenues less than \$100,000)
- is in good standing with all regulatory bodies including Canada Charities Directorate and Saskatchewan Justice

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- can provide a certificate or a letter of liability insurance of not less than \$2M
- provides an equitable, non-discriminatory, accessible program or service for the benefit of Weyburn and Area citizens that aligns with the outcome areas within United Way's Focus Areas

Section 2 – Organization Information

2.1 The contact person for this application:

Contact Name:	Nanette Ermel
Contact Position Title:	Manager, Philanthropy
Email:	Nanette.ermel@cnib.ca
Phone Number:	306-216-1529

2.2 Organization:

Organization Name (legal name):	The Canadian National institute for the Blind
Preferred Organization Name:	CNIB
Street Address or P.O. Box:	2160 Broad Street, Regina
Province:	Saskatchewan
Postal Code:	S4P 1Y5
Agency Phone Number:	306-525-2571
Agency Website:	www.cnib.ca
Other Social Media:	Facebook , Saskatchewan Facebook Group , Twitter , Instagram , YouTube
Charitable Registration Number:	119 219 459 RR0003
Organization Mission statement:	To change what it is to be blind through innovative programs and powerful advocacy that enable Canadians impacted by blindness to live the lives they choose.

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<p>Provide a brief description of the work of your agency – core intent and type of programs and services offered generally (max. 250 words):</p>	<p>CNIB Foundation quality of life programs are developed to help combat the negative effects that vision loss has on an individuals' quality of life and mental health as these contribute to both loss of function and social isolation. Our quality of life programs fall under the following five categories: Live - these programs provide support and services that enhance daily living skills, help realize goals, and live life with confidence. Play – programs under this category foster an active and healthy lifestyle and give participants the opportunity to connect with others while getting active. From yoga to art these programs provide something for everyone. Work - CNIB's "Work" programs are designed to provide the skills and resources to help participants attain their career ambitions, thrive academically at every stage, and hone their abilities as an entrepreneur or mentor. Learn - "Learn" programs focus on education, skills training, and literacy to empower participants to achieve their goals by fostering social skills and independence. Tech - Unleashing the power of technology lets participants lead an independent life. Our "Technology" programs level the playing field, providing skills and training that focus on the accessible, available, and affordable technology.</p>
<p>Total Number of People Served by your Agency Annually:</p>	<p>82 (in Weyburn and area) 2060 (in Saskatchewan) 19900 (Canada wide)</p>
<p>Agency size based on average annual expenses over the last three years:</p>	<p><input checked="" type="checkbox"/> More than \$5 million <input type="checkbox"/> \$1 - \$5 million <input type="checkbox"/> \$250,000 - \$1 million <input type="checkbox"/> Less than \$250,000</p>

2.3 Executive Director/CEO:

<p>Contact Name:</p>	<p>Ashley Nemeth</p>
<p>Contact Position Title:</p>	<p>Provincial Director, Saskatchewan and Manitoba</p>
<p>Email:</p>	<p>Ashley.nemeth@cnib.ca</p>
<p>Phone Number:</p>	<p>306-807-8418</p>

SECTION 3 - Financial Information

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Reminder: submit your most recent audited financial statements with your package and insert a link to the document here.

Link to most recent audited financial statements:

Answer the financial questions below by checking the appropriate box or completing the narrative in the space provided.

<p>How often does the Board review the financial position of the Agency?</p>	<p><input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Bi-Annually <input type="checkbox"/> Annually <input type="checkbox"/> Other:</p>
<p>In the current financial year, our Agency's financial position is:</p>	<p><input checked="" type="checkbox"/> Surplus <input type="checkbox"/> Deficit <input type="checkbox"/> Neither surplus nor deficit</p>
<p>In the case of an Agency deficit, provide a short summary of the strategy to reduce the deficit in the coming year(s) (max. 100 words): <input checked="" type="checkbox"/> Not Applicable</p>	
<p>Does your Agency expect any significant variances (+/- 10%) in Revenue or Expenses between your current year and your future year? If Yes, please explain. (max. 100 words)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The 2023-2024 fiscal year will see continued growth in fundraising and product sales revenues, and investment revenues are expected to rebound after a fairly dismal year. Costs are expected to rise in response to anticipated increased service requests. Some of CNIB's programs receive government and organizational support, but many such as CNIB's innovative Guide Dog program will rely on fundraising efforts. With efforts continue to control discretionary costs, CNIB plans for a modest surplus to partially offset much-needed capital expenditures.</p>
<p>Provide a short summary of the amount of funding held in agency reserves and indicate the type of reserve (e.g. restricted or unrestricted) (max. 100 words):</p>	<p>CNIB manages 3 reserve funds (the figures were taken from the unaudited September 30, 2022 balances): Endowment – \$11.3M. These funds are externally restricted, held in perpetuity. Internally restricted - \$45.0M.</p>

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	<p>These funds are Board-controlled to provide a level of financial stability and to invest in major capital projects. Unrestricted reserves - \$(2.8M). These funds are unrestricted being the accumulated surpluses and deficits from over 100 years of operating activities plus reflecting CNIB's investments in capital assets and the remeasurement impacts of the defined benefit pension plan.</p>
<p>United Way Regina recommends that a reasonable financial reserve for an agency is between three and six months operating expenses. Approximately how many months of agency operation would your unrestricted reserves cover?</p>	<p><input checked="" type="checkbox"/> Less than 3 months <input type="checkbox"/> Between 3 to 6 months <input type="checkbox"/> Between 6 to 12 months <input type="checkbox"/> More than 12 months</p>
<p>If LESS THAN 3 months or MORE THAN 12 months, please indicate why your Agency is not within the recommended range (max. 100 words): <input type="checkbox"/> Not Applicable</p>	<p>There are two major elements that have impacted our ability to meet the United Way Weyburn reserve guidance – the critical need to invest resources in capital assets and the negative impact that the annual remeasurement of the defined benefit pension plan which has a non-cash impact.</p>
<p>Does your Agency prepare and issue Official Income Tax receipts for monetary gifts and gifts-in-kind in compliance with all regulatory requirements?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

Funding Amount Requested:

<p>What is the amount of funding requested for 2023?</p>	<p>\$12,000</p>
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Additional Financial Comments:

SECTION 4 - Governance

Answer the governance questions below by checking Yes or No.

Does the board revisit the agency mission statement to assess its continuing relevance?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does your board have an approved strategic plan?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does your board have an approved diversity, equity and inclusion plan?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Is there a process in place to evaluate progress in achieving the strategic plan's priorities?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does the board annually identify and review its major strategic and operational risks and revise its mitigation plan?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does your Agency have a code of ethics that applies to the board, staff, and volunteers?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Do you require criminal record checks and/or vulnerable sector checks for board members?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does your Agency have a process to review its insurance coverage?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does your board approve the annual operating budget?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does your board or a board committee review actual revenues and expenses versus budget at least twice a year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Additional Governance Comments:

CNIB is governed by a National Board of Directors.

SECTION 5 - Program Information

Select one program that will be used specifically in the Weyburn Area to fulfill the outputs that you select in Section 6. This is the program you will use to report results.

Program Name:	Peer Support Program
One-Line Description (max 25 words):	Peer Support provides a place for people with vision loss to connect and gain their independence while learning new skills and having the support of others.

5.1 Populations Served

- In the first column, select all the Population Types highlighted in grey that apply to your program. (Clicking on the box should add an “x”, if not, enter an “x” next to the box.)
- Then select the primary vulnerable populations who are served within each Population Type if applicable. You are asked to select a maximum of 2 within each population type to identify the primary populations being served.

PRIMARY (max 2)	Population Type
<input checked="" type="checkbox"/>	<i>Populations by Age</i>
<input type="checkbox"/>	Early Years (0-5)
<input type="checkbox"/>	School-aged (6-12)
<input type="checkbox"/>	Adolescence (13-17)
<input checked="" type="checkbox"/>	Youth (18-29)
<input checked="" type="checkbox"/>	Adults (30-64)
<input type="checkbox"/>	Seniors and Elders (65+)
<input checked="" type="checkbox"/>	<i>Populations Requiring Specific Care or Supports</i>
<input type="checkbox"/>	People experiencing homelessness
<input type="checkbox"/>	People with low income or living in poverty
<input type="checkbox"/>	People living with mental illness
<input type="checkbox"/>	People struggling with addiction
<input checked="" type="checkbox"/>	Persons with disabilities

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PRIMARY (max 2)	Population Type
<input type="checkbox"/>	People experiencing interpersonal violence or abuse
<input checked="" type="checkbox"/>	People living in group homes or supportive living (under the age of 55)
<input checked="" type="checkbox"/>	Indigenous People
<input type="checkbox"/>	Indigenous: First Nations
<input type="checkbox"/>	Indigenous: Inuit
<input type="checkbox"/>	Indigenous: Metis
<input type="checkbox"/>	Indigenous: Non-Status
<input checked="" type="checkbox"/>	Indigenous: Unspecified
<input checked="" type="checkbox"/>	Racialized Communities
<input type="checkbox"/>	All (Do not select all unless you regularly serve all the communities listed. Check the top 3 and note any others.)
<input type="checkbox"/>	South Asian
<input type="checkbox"/>	Chinese
<input type="checkbox"/>	Black
<input type="checkbox"/>	Filipino
<input type="checkbox"/>	Latin American
<input type="checkbox"/>	Arab
<input type="checkbox"/>	Southeast Asian
<input type="checkbox"/>	West Asian
<input type="checkbox"/>	Korean
<input type="checkbox"/>	Japanese
<input checked="" type="checkbox"/>	Groups not otherwise specified
<input checked="" type="checkbox"/>	Gender and Sexual Identity
<input checked="" type="checkbox"/>	Male
<input checked="" type="checkbox"/>	Female
<input type="checkbox"/>	Members of LGBTQ2S+ communities
<input checked="" type="checkbox"/>	Gender Unknown
<input checked="" type="checkbox"/>	Newcomers
<input type="checkbox"/>	Permanent Residents - immigrants
<input type="checkbox"/>	Permanent Residents - refugees
<input type="checkbox"/>	Temporary Residents
<input checked="" type="checkbox"/>	Unknown Status
<input checked="" type="checkbox"/>	Single Parent Households

PRIMARY (max 2)	Population Type
<input type="checkbox"/>	Single mothers
<input type="checkbox"/>	Single fathers
<input type="checkbox"/>	Single grandparents
<input checked="" type="checkbox"/>	Other
<input checked="" type="checkbox"/>	Specify: CNIB Foundation serves people who are blind or partially sighted regardless of age, gender or the population in which they are from. We serve all the age groups listed above.

5.2 Program Description:

Enter your responses to the questions in the corresponding boxes.

Note: You may find it helpful to first complete the outcome measurement questions in Section 6 first. If not, be sure that your narrative and outcome measurements align.

<p>1) What is the program doing to help the primary populations you are serving (what the activities are): (max 250 words)</p>	<p>Peer Support Programs: these programs provide the opportunity for participants to connect with others who are experiencing vision loss and to participate in social gatherings as well as hear from guest speakers on various topics of interest.</p> <ul style="list-style-type: none"> • this program is a bi-weekly program and runs from September to June • participants are given a list of topics that we would like to cover and asked for their input and if there is any other topics that they would like to cover. • Guest speakers from the community are often invited to talk to the group; e.g.: police (safety presentation, Fire Marshall (fire safety) • A wide range of topics are covered in the sessions and have included but are not limited to: <ul style="list-style-type: none"> ○ Fitness, ○ Mobility and orientation, ○ Low vision, ○ Nutrition, ○ Keeping yourself safe at home and on the go, ○ Entertainment/TV, ○ Grocery shopping, ○ Mental health/wellness, ○ Accessible prescription medication.
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<p>2) And, the difference, benefit, it will make in the lives of participants, family and community (max 250 words):</p>	<p>Peer Support provides participants with an inclusive support network, the opportunity to share practical support strategies, and helps them face the future with confidence, independence, happiness and hope. Programs like Peer Support are designed to enhance the quality of life for people with vision loss.</p> <p>For people who have lost their sight, connecting with others who have experienced the same thing can make a world of difference toward rebuilding confidence, independence and a sense of hope.</p> <p>By bringing in guest speakers from the community people with sight loss feel a sense of connection to the community.</p>
<p>3) How many unique (single) individuals/families do you anticipate serving? Provide a number.</p>	<p>82</p>
<p>4) How do you know this program is needed locally? (Provide credible evidence from multiple sources: local statistical data, story, anecdotal evidence, etc.) Max 250 words):</p>	<p>CNIB Foundation is the only organization in Saskatchewan that offers quality of life programming for individuals who are individuals with sight loss.</p> <p>Approximately 43,000 Saskatchewan people have lost enough sight to be considered blind or partially sighted. Over the next decade, the prevalence of sight loss across the province is projected increasing by nearly 24 per cent, as our population ages and as rates of diabetes and obesity continue to rise.</p> <p>As sight loss becomes increasingly common the demand for blindness related services in Saskatchewan is expected to grow. CNIB Foundation can help to meet these challenges and ensure Saskatchewan people with sight loss have the support they need.</p> <p>In Weyburn, Peer Support is a valued program by those with sight loss in the community. Our participants have commented on a number of occasion that they really appreciate being able to get together with others who are experiencing sight loss. One member commented: "I enjoyed the BBQ, great time coming out and meeting with everyone after a long time in doors. It was well organized and great food." Another said: "It was good to</p>

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	<p>be around other people with vision loss. They were talking, happy and laughing. I felt supported."</p>
<p>5) How do you incorporate the perspectives of clients or participants (and the community) in your program design and delivery?</p>	<p>We ask participants for input on what issues they would like to discuss/learn and what topics they would like to cover in upcoming sessions. This information helps us to build on future sessions.</p>
<p>6) In what ways does the program and its objectives support the United Way Focus Areas (All That Kids Can Be, Poverty to Possibility, Healthy People Strong Communities)? Indicate to which Focus Area you are referring. (max. 250 words)</p>	<p>This program supports the objective of Healthy People Strong communities by focusing on combatting the negative effects that vision loss has on an individual's quality of life and mental health as these contribute to both loss of function and social isolation. In Weyburn, Peer Support gives individuals with sight loss a safe place to share, learn from others and from guest speakers from their community and beyond. Our programs in Weyburn empowers people with sight loss to live the lives they chose and gives them a sense of connection to the community in which they live.</p>
<p>7) What has your organization done to develop the cultural competency of the staff responsible for delivering this program? What steps have you taken to ensure your program staff have a base level knowledge of the history of Saskatchewan's Indigenous peoples?</p>	<ul style="list-style-type: none"> - staff continue to attend sessions on antiracism. - planned sessions on Black History month are coming up in February; - on CNIB's internal intranet staff share articles, books titles and various information regarding history and systemic racism in our society - this past September in honour of the National Truth and Reconciliation Day staff to part in a session on the history and impact of residential schools in Saskatchewan - CNIB has updated their policy regarding cultural competency.
<p>8) What types of activities are included in the program to help preserve the language and culture of your clients?</p>	<p>Some clients require session material in alternate formats, large print and braille being two of these. We ensure that when mailing out information or handing out documents to include Braille and large print materials for the participants to choose from.</p>

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	<p>Interpreters, are found for individuals who require assistance in communicating with our staff or volunteers, when needed.</p>
<p>9) How has your program been adapted in response to the Truth and Reconciliation Commission's Calls to Action?</p>	<p>Land acknowledgement be the start of every meeting.</p>
<p>10) In what ways is your program equitable, non-discriminatory and accessible to all? Provide examples for each area.</p>	<p>CNIB Foundation programs are designed to enhance the quality of life for individuals who are living with sight loss or blindness regardless of age, gender or the population in which they are from. All programs are provided free of charge and if transportation is needed to attend programming we will work with the participant to ensure that there is transportation to and from the program.</p>
<p>11) Do you require vulnerable sector checks for your staff or volunteers working directly with vulnerable populations?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If you selected "no", please explain:</p>
<p>12) Optional – submit a link to a short video (low quality, shot using a phone camera) to complement your written application as a way to tell a more compelling story or show your program in action.</p>	
<p>13) Is there any additional information you would like to provide regarding the numbers mentioned above? (max 250 words)</p>	

5.3 Does this program have partners?

Yes No

If yes, please provide details: (e.g. list of partners, their roles, the value they add to the program, information about collaboration, etc.) Max 200 words)	
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5.4 Will this program engage the support/involvement of Canadians/Businesses?

Yes No

How many volunteers:	2 in Weyburn
How many Businesses:	Conexus Credit Union (donation of space for peer support sessions)
How many Donors:	

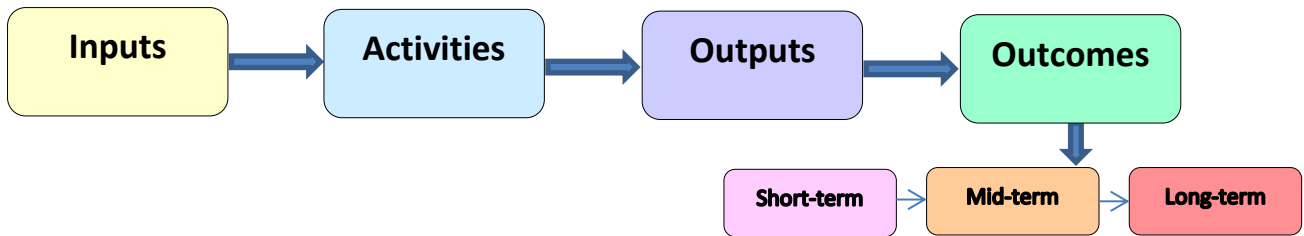
SECTION 6 - Outcome Measurement

United Way Regina requires all the programs funded complete some level of outcome planning and conduct ongoing evaluation.

How do you currently measure program success? What methods do you use? What metrics do you already collect? What do you hope to learn?	CNIB is committed to measuring and maximizing the impact of each of our programs. Leveraging a range of methodologies (internal and external surveys, database and participant feedback on programs), we examine the impact of our programs from a range of perspectives: * Uptake and Demand - How many people are registered and participating actively in each of our programs? How many classes and groups can we fill? * Participant Outcomes - To what extent are participants meeting the goals and objectives of the program? How much more knowledgeable, independent, connected, optimistic do they feel? * Participant Experiences - What do participants like most about the programs? What learnings have been most helpful? Where do they see opportunities to enhance and expand the programs?
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* Online Engagement - How engaged are participants with our phone and online resources? How do participants rate the quality of information and education provided?

Components of a Logic Model:



The following are components of your **Program Logic Model**. There should be a logical flow between all questions in this section.

Inputs	
Inputs are the resources required to fulfill your selected program.	
Check the key Inputs that apply to the identified program and will directly lead to the intended outcomes:	
<input checked="" type="checkbox"/> Funding <input checked="" type="checkbox"/> Volunteers <input checked="" type="checkbox"/> Supplies and materials <input checked="" type="checkbox"/> Computers and other technology <input type="checkbox"/> Vehicles <input type="checkbox"/> Utilities <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____	<input checked="" type="checkbox"/> Staff <input type="checkbox"/> Equipment <input checked="" type="checkbox"/> Curricula <input type="checkbox"/> Professional Development/Training <input checked="" type="checkbox"/> Facility or Program Space <input type="checkbox"/> Facility Security <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____

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Activities	
Activities are the key tasks or services that demonstrate a reasonable response to the social issue identified and directly contribute to the program outcomes.	
1. Check off the key Activities that you collected outputs on and that apply to the identified program:	
<input type="checkbox"/> Assessment and Screening	<input checked="" type="checkbox"/> Outreach
<input type="checkbox"/> Case Management	<input type="checkbox"/> Provide Food
<input type="checkbox"/> Childcare	<input type="checkbox"/> Provide Shelter
<input type="checkbox"/> Counseling	<input checked="" type="checkbox"/> Raising Awareness or Public Education
<input type="checkbox"/> Crisis Support Lines	<input type="checkbox"/> Referrals
<input type="checkbox"/> Field Trips	<input type="checkbox"/> Rehabilitation or Therapy
<input type="checkbox"/> Home Visits	<input type="checkbox"/> Transportation
<input type="checkbox"/> Non-Crisis Support Lines	<input checked="" type="checkbox"/> Workshops/Instructional Classes
<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Other: guest speakers
<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Other: program sessions

Outputs	
Outputs are the anticipated products of the program's activities that will produce the desired intended outcomes for the program's participants.	
1. Check off the key Outputs that you collected data on and that correspond to the Activities selected above and enter the number produced:	
Example: <input checked="" type="checkbox"/> # of calls	25
<input type="checkbox"/> # of assessments completed	
<input checked="" type="checkbox"/> # of calls	
<input type="checkbox"/> # of childcare spaces provided	
<input type="checkbox"/> # of counseling sessions conducted	
<input type="checkbox"/> # of educational materials distributed	
<input type="checkbox"/> # of field trips	
<input type="checkbox"/> # of home visits completed	
<input type="checkbox"/> # of meals served	
<input checked="" type="checkbox"/> # of new connections made	
<input type="checkbox"/> # of referrals made	
<input type="checkbox"/> # of rehabilitation/therapy sessions conducted	
<input type="checkbox"/> # of shelter spaces provided	
<input type="checkbox"/> # of specialty services that are culturally appropriate delivered	
<input type="checkbox"/> # of transports	
<input type="checkbox"/> # of web inquiries	
<input checked="" type="checkbox"/> # of workshops/instructional classes taught	
<input checked="" type="checkbox"/> Other: # of participants	
<input checked="" type="checkbox"/> Other: program session	
<input type="checkbox"/> Other:	
<input type="checkbox"/> Other:	

Outcome Statement(s)
<p>What outcome(s) is the program trying to achieve? Outcomes are benefits for participants during or after their involvement with a program. They are related to change in knowledge, skills, attitudes, values, behaviour, condition or status.</p>
<p>Check ONE <u>United Way Focus Area</u> with outcomes your agency will contribute to:</p>
<p><input type="checkbox"/> All That Kids Can Be</p> <ul style="list-style-type: none"> • Children are ready for school • Children and youth are successful in school • Youth make a healthy transition to adulthood
<p><input checked="" type="checkbox"/> Healthy People, Strong Communities</p> <ul style="list-style-type: none"> • Improved mental health • Improved safety especially victims of interpersonal violence and abuse • Increased help to better navigate support systems • Improved access/availability to services and supports
<p><input type="checkbox"/> Poverty to Possibility</p> <ul style="list-style-type: none"> • Access to affordable, nutritious and appropriate food • Increased consumption of nutritious and appropriate food • Improved access to emergency shelter • Improved access to affordable housing • Increased access to supports to maintain stable housing • Increased support to find and maintain employment • Improved financial stability and avoidance of financial crisis • Improved access to affordable goods & services needed to support independence and stability

Recognition

If funding is awarded, describe how you will recognize United Way Regina:

Note: Funding recipients **MUST** use a current and approved UWR logo.

- | | | |
|---|--|--|
| <input type="checkbox"/> Annual Report | <input type="checkbox"/> Media Release | <input type="checkbox"/> Signage |
| <input type="checkbox"/> Brochure | <input checked="" type="checkbox"/> Posters | <input checked="" type="checkbox"/> Social Media |
| <input type="checkbox"/> Email Newsletter | <input type="checkbox"/> Public Announcement | <input checked="" type="checkbox"/> Website |
| <input type="checkbox"/> Other: | | |

SECTION 7 – AUTHORIZATION AND CONFIRMATION

I/We declare the information provided in this application to be accurate and complete and complies with the eligibility criteria found in the guidelines. (If information is found to be inaccurate, in part or in whole, funding could be withdrawn.)

Yes No

I /We declare that the organization is not insolvent

Yes No

I /We declare that we understand the obligations and expectations set forth by United Way Regina's Agreement

Yes No

I /We declare the Agency signing authorities agree with and understand the mission of United Way Regina and will support one of the Focus Areas of All That Kids Can Be, Poverty to Possibility and/or Healthy People Strong Communities.

Yes No



I /We declare that we agree to actively support United Way Regina's Resource Development activities including the Weyburn and Area Communiton and will publicly recognize the financial support and partnership when referring to the achievements of the program receiving funding. This may include: public announcements, news releases, award presentations, acknowledgements on websites, and communication materials such as Annual Reports, newsletters, media releases, or other means of communication – print, visual or virtual.

Yes No

Signatures

I/we declare that I/we have the ability to legally bind the organization:

Yes No

Person One:		If required, Person Two:	
Name	Nanette Ermel	Name	Ashley Nemeth
Signature		Signature	
Position	Manager, Philanthropy	Position	Provincial Director, Saskatchewan and Manitoba
Email	nanette.ermel@cnib.ca	Email	ashley.nemeth@cnib.ca
Date	February 17, 2023	Date	February 17, 2023

THANK YOU FOR COMPLETING THE APPLICATION!

Non-consolidated Financial Statements of
THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Year ended March 31, 2022

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

March 31, 2022

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Independent auditor's report

To the National Board of Directors and Members of
The Canadian National Institute for the Blind

Opinion

We have audited the non-consolidated financial statements of The Canadian National Institute for the Blind ("CNIB"), which comprise the non-consolidated statement of financial position as at March 31, 2022, and the non-consolidated statements of operations, non-consolidated statement of changes in net assets and non-consolidated cash flows for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of CNIB as at March 31, 2022, and its non-consolidated results of operations and its non-consolidated 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 non-consolidated financial statements* section of our report. We are independent of CNIB in accordance with the ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

The non-consolidated financial statements of CNIB as at and for the year ended March 31, 2021 were audited by another auditor who expressed an unmodified opinion on those statements on June 24, 2021.



Responsibilities of management and those charged with governance for the non-consolidated financial statements

Management is responsible for the preparation and fair presentation of the non-consolidated 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 non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the non-consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated 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 non-consolidated 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 non-consolidated 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 CNIB'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 CNIB'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 non-consolidated 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 CNIB to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities of CNIB to express an opinion on the non-consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



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.

Ernst & Young LLP

Toronto, Canada
June 18, 2022

Chartered Professional Accountants
Licensed Public Accountants



THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Non-consolidated Statement of Financial Position
(In thousands of dollars)
March 31, 2022 with comparative information for 2021

	2022	2021
Assets		
Current assets:		
Cash	\$ 7,649	\$ 2,708
Accounts receivable	5,770	5,001
Prepaid expenses	979	1,760
Due from related organizations (notes 12 and 13)	676	1,927
Inventories and supplies	1,242	1,394
Total current assets	16,316	12,790
Accrued pension asset (note 5)	-	4,670
Investments - general (note 3)	45,493	44,487
Investments - endowments (note 3)	12,853	13,918
Capital assets (note 4)	25,974	26,579
Total assets	\$ 100,636	\$ 102,444

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Non-consolidated Statement of Financial Position (continued)

(In thousands of dollars)

March 31, 2022 with comparative information for 2021

	2022	2021
Liabilities and net assets		
Current liabilities		
Revolving term loan – current portion (note 6)	\$ 63	\$ 82
Accounts payable and accrued liabilities	7,073	9,353
Deferred gain on sale of capital assets – current portion (note 7)	1,086	1,086
Total current liabilities	8,222	10,521
Revolving term loan (note 6)	2,859	4,902
Accrued pension liability (note 5)	4,530	-
Deferred gain on sale of capital assets (note 7)	4,370	5,455
Deferred contributions:		
Expenses of future periods (note 8)	17,020	9,250
Capital assets (note 9)	8,363	8,697
Total long-term liabilities	37,142	28,304
Total liabilities	45,364	38,825
Net assets:		
Endowments (note 10)	11,282	11,097
Internally restricted reserve (note 11)	48,217	51,629
Unrestricted	(4,227)	893
Total net assets	55,272	63,619
Total liabilities and net assets	\$ 100,636	\$ 102,444

Commitments and contingencies (note 18)

See accompanying notes to the non-consolidated financial statements.

On behalf of the Board of Directors:



Chair, Board of Directors



Chair, Audit Committee

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Non-consolidated Statement of Operations

(In thousands of dollars)

Year ended March 31, 2022 with comparative information for 2021

	2022	2021
Revenue:		
Support from the public (note 14)	\$ 34,266	\$ 27,668
Government funding towards programs and services (note 20)	5,280	10,486
Retail lottery and gaming operation	7,537	5,868
Investments	1,439	9,864
Rent	1,256	1,122
Fees for service	5,039	3,569
Consumer products and assistive technology sales	5,066	3,647
Recognition of deferred capital contributions	815	1,042
Other general revenues	859	842
Gain on sale of capital assets (note 7)	2,137	2,331
Total revenue before rehabilitation and deafblind services	63,694	66,439
Rehabilitation and deafblind services (notes 12 and 13)	5,490	10,933
Total revenue	69,184	77,372
Expenses (note 15):		
Program:		
Community-based programs and services	34,156	29,421
Other:		
Fund development (note 19)	16,059	15,966
Retail lottery and gaming operations	7,145	6,468
Corporate services	2,706	1,294
Other	1,900	2,197
Restructuring	-	815
Total expenses before rehabilitation and deafblind services	61,966	56,161
Rehabilitation and deafblind services (notes 12 and 13)	6,090	11,729
Total expenses	68,056	67,890
Excess of revenue over expenses	\$ 1,128	\$ 9,482

See accompanying notes to the non-consolidated financial statements.

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Non-consolidated Statement of Changes in Net Assets

(In thousands of dollars)

March 31, 2022 with comparative information for 2021

	Unrestricted	Internally restricted reserve	Endowments	Total 2022	Total 2021
		(note 11)	(note 10)		
Net assets, beginning of year	\$ 893	\$ 51,629	\$ 11,097	\$ 63,619	\$ 50,686
Excess of revenue over expenses	1,128	-	-	1,128	9,482
Interfund transfer (note 11)	3,412	(3,412)	-	-	-
Endowment contributions (note 10)	-	-	185	185	390
Pension plan remeasurement (note 5)	(9,660)	-	-	(9,660)	3,061
Net change	(5,120)	(3,412)	185	(8,347)	12,933
Net assets, end of year	\$ (4,227)	\$ 48,217	\$ 11,282	\$ 55,272	\$ 63,619

See accompanying notes to the non-consolidated financial statements.

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Non-consolidated Statement of Cash Flows

(In thousands of dollars)

Year ended March 31, 2022 with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 1,128	\$ 9,482
Items not involving cash:		
Change in fair value of investments	(224)	(12,439)
Amortization of capital assets	2,321	2,508
Recognition of deferred contributions related to capital assets (note 9)	(815)	(1,042)
Gain on sale of capital assets (note 7)	(2,137)	(2,331)
Pension expense (note 5)	564	1,762
Pension employer contributions (note 5)	(1,024)	(1,503)
Change in non-cash working capital (note 16)	7,382	2,739
Total operating activities	7,195	(824)
Financing activities:		
Repayment of revolving term loan (note 6)	(2,062)	(16)
Revolving term loan (note 6)	-	5,000
Deferred contributions related to capital assets (note 9)	15	354
Endowments (note 10)	174	290
Total financing activities	(1,873)	5,628

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Non-consolidated Statement of Cash Flows (continued)

(In thousands of dollars)

Year ended March 31, 2022 with comparative information for 2021

	2022	2021
Investing activities:		
Proceeds from disposal of capital assets	\$ 1,539	\$ 1,644
Sale of investments	283	-
Purchase of investments	-	(330)
Purchase of capital assets	(2,203)	(1,997)
Total investing activities	(381)	(683)
Net increase in cash	4,941	4,121
Cash, beginning of year	2,708	(1,413)
Cash, end of year	\$ 7,649	\$ 2,708
Supplemental disclosure of cash flow		
Deferred gain related to sale of capital assets	\$ (5,455)	\$ (6,541)
Change in deferred capital gain	(1,086)	(1,086)

See accompanying notes to the non-consolidated financial statements.

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

1. Purpose of the organization:

The Canadian National Institute for the Blind ("CNIB") was incorporated on March 30, 1918 by Letters Patent under the *Companies Amendment Act of 1917*, and in September 2013 continued under the *Canada Not-for-profit Corporations Act*. CNIB's mission is to change what it is to be blind through innovative programs and powerful advocacy that enable Canadians impacted by blindness to live the lives they choose. CNIB is registered as a charitable organization under the *Income Tax Act (Canada)* and, accordingly, is exempt from income taxes, provided certain requirements of the *Income Tax Act (Canada)* are met.

Effective April 1, 2018, CNIB transferred certain operations, representing government funded rehabilitation and deafblind programs to two newly incorporated entities: Vision Loss Rehabilitation Canada ("VLRC") and Deafblind Community Services ("DBCS"). Further information can be found in notes 12 and 13.

2. Significant accounting policies:

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

(a) Revenue recognition:

CNIB follows the deferral method of accounting for contributions, which include support from the public and government support.

Externally restricted contributions, other than endowments, are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and recognized as revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Endowment contributions are recognized as direct increases in net assets in the year in which they are received.

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

2. Significant accounting policies (continued):

(a) Revenue recognition (continued):

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from investments includes the realized gains or losses from the sale of units of CNIB's managed investment funds, as well as interest revenue and unrealized gains or losses for the year. Restricted investment revenue is recognized as revenue in the year in which the related expenses are recognized.

Unrestricted investment revenue, including realized and unrealized gains or losses, is recognized as revenue when earned and is transferred to the internally restricted reserve.

Realized and unrealized investment revenues from the endowment investment pool are recognized in deferred contributions – expenses in future periods as incurred and are drawn down as endowment restrictions are honoured. The change in unrealized investment revenue is presented separately as a single line in the deferred contributions – expenses of future periods continuity schedule, as observed in Note 8.

Incidental rent revenue and related operating costs associated with renting excess capacity in CNIB facilities is reported as rent revenue and other costs within unrestricted net assets.

Revenue from fees for service and sale of consumer products and assistive technology is recognized when the services are provided or the goods are sold.

(b) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. All other financial instruments are subsequently measured at cost or amortized cost unless management has elected to carry the instruments at fair value. CNIB has elected to carry its investments at fair value. Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

2. Significant accounting policies (continued):

(b) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, CNIB determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset, or the amount CNIB expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(c) Inventories and supplies:

Inventories and supplies are recorded at the lower of cost on a first-in, first-out basis, and net realizable value.

(d) Capital assets:

Purchased capital assets are recorded at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. Assets are amortized over the estimated life of the assets. If a capital asset no longer contributes to CNIB's ability to provide services, its carrying amount is written down to its fair value or replacement cost, and an impairment is recognized as an expense in the non-consolidated statement of operations and changes in net assets.

Capital assets are amortized on a straight-line basis over their expected useful life and calculated as follows:

Buildings	40 years
Computer equipment and software	3 to 7 years
Vehicles	3 to 4 years
Furniture and office equipment	4 years
Leasehold improvements	Term of lease

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

2. Significant accounting policies (continued):

(e) Contributed services:

CNIB benefits from substantial services in the form of volunteer time to fulfill its mission. Because of the difficulty of determining the fair value, contributed services are not recognized in the non-consolidated financial statements.

(f) Employee future benefits:

CNIB administers the Pension Plan for Employees of CNIB, VLRC and DBCS. The plan has a defined benefit provision and a defined contribution provision. Employees with greater than three months of service are eligible to join the defined contribution provision, while the defined benefit provision was closed to new entrants effective June 2010. The benefits of the defined benefit provision are based on years of service, years of contributions and final average earnings. The defined benefit provision includes the basic plan and excess benefits plans.

CNIB does not provide any significant non-pension, post-retirement benefits.

CNIB uses the immediate recognition approach to account for its defined benefit provision. CNIB accrues its obligations under the defined benefit provision as employees render the services necessary to earn the pension benefits.

The actuarial determination of the accrued benefit obligation for pensions uses the projected benefit method prorated on service, which incorporates management's best estimate of future salary levels, other cost escalation, retirement ages of employees, and other actuarial factors.

The most recent actuarial valuation of the benefit provision for funding purposes was as of May 1, 2021, and the next required valuation will be May 1, 2024, and once completed will be filed in the normal course. The accrued benefit obligation is determined using a roll-forward technique to estimate the accrued benefit provision from the most recent actuarial valuation.

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Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

2. Significant accounting policies (continued):

(f) Employee future benefits (continued):

Actuarial gains (losses) on plan assets arise from the difference between the actual return on plan assets for a period and the expected return on plan assets for that period. For the purpose of calculating the expected return on plan assets, the assets are valued at fair value. Actuarial gains (losses) on the accrued benefit obligation arise from differences between actual and expected experience, and from changes in the actuarial assumptions used to determine the accrued benefit obligation.

The cost of the defined contribution provision is based on a percentage of the employee's pensionable earnings.

(g) Allocation of expenses:

CNIB classifies expenses on the non-consolidated statement of operations by function. General support expenses are allocated by identifying the appropriate drivers such as operational activities and square footage and applying these bases consistently (note 15).

(h) Use of estimates:

The preparation of non-consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the non-consolidated financial statements, and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount and useful lives of capital assets, accrued liabilities and obligations related to employee future benefits. Actual results could differ from these estimates.

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Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

3. Investments:

General	2022	2021
Canadian fixed income securities and cash	\$ 14,725	\$ 14,899
Canadian equities	250	250
U.S. and global equities	26,896	27,361
Investments held in pooled funds	3,622	1,977
Total	\$ 45,493	\$ 44,487

Endowments	2022	2021
Canadian fixed income securities and cash	\$ 4,277	\$ 4,489
U.S. and global equities	7,568	8,815
Investments held in pooled funds	1,008	614
Total	\$ 12,853	\$ 13,918

The table below applies to both general and endowment investment funds.

	Average term to maturity 2022	Average effective yield 2022	Average term to maturity 2021	Average effective yield 2021
Canadian fixed income Fixed income securities held within pooled funds	2.9 years	2.9%	2.8 years	2.5%
	7.0 years	5.6%	8.5 years	4.8%

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

4. Capital assets:

	Cost	Accumulated amortization	Net book value 2022	Net book value 2021
Land	\$ 7,643	\$ -	\$ 7,643	\$ 7,643
Buildings and leasehold improvements	31,057	15,064	15,993	15,922
Computer equipment and software	6,941	5,017	1,924	2,317
Vehicles	1,134	1,069	65	100
Furniture and office equipment	3,213	2,864	349	597
Total	\$ 49,988	\$ 24,014	\$ 25,974	\$ 26,579

5. Accrued pension asset (liability):

The accrued pension asset (liability) represents the fair value of the plan assets in excess of the accrued provision obligation.

	2022	2021
Accrued pension obligation	\$ 125,387	\$127,294
Fair value of plan assets	120,857	131,964
Accrued benefit asset (liability)	\$ (4,530)	\$ 4,670

Plan assets consist of investments in pooled funds.

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Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

5. Accrued pension asset (liability) (continued):

The change in the accrued benefit asset (liability) during the year is calculated as follows:

	2022	2021
Balance, beginning of year	\$ 4,670	\$ 1,868
Employer contributions	1,024	1,503
Remeasurements recorded in the non-consolidated statement of changes in net assets	(9,660)	3,061
Defined benefit provision expense for the current year was as follows:		
Current service cost	(854)	1,045
Interest	290	717
Net pension service cost	(564)	(1,762)
Balance, end of year	\$ (4,530)	\$ 4,670

The significant actuarial assumptions adopted in measuring CNIB's accrued pension asset are as follows:

	Basic 2022	SERP 2022	Basic 2021	SERP 2021
Accrued benefit obligation:				
Discount rate	5.55%	4.26%	5.67%	3.22%
Rate of compensation increase	2.25%	2.25%	2.25%	2.25%
Benefits costs:				
Discount rate	5.67%	3.22%	5.67%	5.67%
Rate of compensation increase	2.25%	2.25%	2.25%	2.25%

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

5. Accrued pension asset (liability) (continued):

CNIB's defined contribution provision expense for the current year was \$662 (2021 - \$615).

6. Long-term debt:

The revolving term loan, authorized to a maximum of \$10 million, is secured by a first fixed charge over properties located in Muskoka, Ontario; Winnipeg, Manitoba; Ottawa, Ontario; and Kingston, Ontario. The credit is available by way of non-revolving loans at the bank's prime rate plus 0.25% and/or bankers' acceptances at a rate of 2.00%.

The principal may be drawn, repaid and redrawn at any time. Drawdown advances are repayable in monthly installments based on an amortization of 20 years with the remaining balance due at the end of the term, which is up to three years from the draw. The interest expense on the term loan for the year was \$134 (2021 - \$41).

Future principal payments required on the revolving term loan are as follows:

2023	\$	63
2024		2,859
Total	\$	2,922

The revolving term loan contains two financial covenants. As at March 31, 2022, CNIB was in compliance with these covenants.

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Notes to Non-consolidated Financial Statements

(In thousands of dollars except as noted)

Year ended March 31, 2022

7. Deferred gain on sale of capital assets:

Concurrently with the sale of the CNIB Centre in April 2017, CNIB entered into a 10-year leaseback agreement with the purchaser for 72,344 square feet of the CNIB Centre resulting in a deferral of \$10.9 million of the gain to be recognized on a straight-line basis over the term of the lease. \$1.1 million (2021 - \$1.1 million) of the deferred gain was recognized and included in gain on sale of capital assets resulting in an unamortized gain of \$5,455 (2021 - \$6,541).

8. Deferred contributions – expenses of future periods:

Deferred contributions are related to the funding of expenses of future periods and represent unspent, externally restricted contributions including funding related to endowments of \$1,571 (2021 - \$2,821).

Changes in the deferred contributions – expenses of future periods balance are as follows:

	2022	2021
Balance, beginning of year	\$ 9,250	\$ 6,047
Add:		
Amounts received in the year	24,139	9,260
Less:		
Amounts recognized as revenue in the year	(15,155)	(7,746)
Amounts transferred to deferred contributions – capital assets (note 9)	(466)	(644)
Amounts transferred to endowments	(11)	(100)
Investment market fluctuation	(737)	2,433
Balance, end of year	\$ 17,020	\$ 9,250

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

9. Deferred contributions - capital assets:

Deferred contributions related to capital assets represent the unamortized amount of restricted contributions received for the purchase of capital assets.

Changes in the deferred contributions – capital assets balance are as follows:

	2022	2021
Balance, beginning of year	\$ 8,697	\$ 8,741
Add:		
Amounts received in the year	15	354
Amounts transferred from deferred contributions – expenses of future periods (note 8)	466	644
Less:		
Amounts recognized as revenue in the year	(815)	(1,042)
Balance, end of year	\$ 8,363	\$ 8,697

10. Endowments:

CNIB has received a number of externally restricted contributions established as endowments where the principal amounts are preserved and only net investment returns are available to be used for the intended purposes.

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

11. Internally restricted reserve:

The following schedule summarizes the activity within the internally restricted reserve:

	2022	2021
Balance, beginning of the year	\$ 51,629	\$ 40,471
Transfers:		
Investment revenue	175	9,567
Inter-fund transfer to unrestricted	(4,629)	-
Inter-fund transfer from unrestricted – property sale proceeds	1,042	1,591
Balance, end of year	\$ 48,217	\$ 51,629

The Board of Directors has designated certain net assets as an internally restricted reserve.

A portion of unrestricted investment revenue is transferred to the internally restricted reserve each year.

The Board of Directors will determine, on an annual basis, the amount to be transferred to the unrestricted operations.

12. Related party transactions:

Under corporate services agreements with VLRC and DBCS effective April 1, 2018, CNIB agrees to perform financial management and administrative functions on behalf of the entities. The agreement is for a five-year term but may be terminated by either party providing 90 days or more notice to the other organization. The administration costs are estimates based on actual costs of finance, information technology, human resources and other costs required to operate the entity in a cost-efficient manner.

THE CANADIAN NATIONAL INSTITUTE FOR THE BLIND

Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

12. Related party transactions (continued):

All intercompany transactions are measured at the exchange amount of consideration established and agreed to by the related organizations and are within the normal course of operations. The amounts due from VLRC and DBCS are non-interest bearing and have no specified terms of repayment.

These non-consolidated statements of CNIB include the following amounts with respect to the controlled not-for-profit entities.

Rehabilitation and deafblind services	2022	2021
Revenue earned by CNIB:		
Government support	\$ -	\$ 4,767
Rent	1,780	2,081
Fee for service	3,710	4,085
Total revenue	5,490	10,933
Expenses incurred by CNIB:		
Professional fees	1,738	6,948
Occupancy	1,780	2,081
Support services	2,572	2,700
Total expenses	6,090	11,729
Deficiency of revenue over expenses	\$ (600)	\$ (796)

13. Controlled and related not-for-profit entities:

VLRC and DBCS operate with an independent Board of Directors. CNIB monitors activities of the entities as the sole member and remains contingently liable for certain obligations of VLRC and DBCS. These entities deliver government funded programs as an agent of CNIB and for the government programs they receive funding from directly.

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Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

13. Controlled and related not-for-profit entities (continued):

(a) VLRC:

VLRC was incorporated on May 10, 2017 under the *Canada Not-for-profit Corporations Act* by the issuance of a Certificate of Incorporation by the federal government through Corporations Canada, specializing in health services training that enables people who are blind or partially sighted to develop or restore key daily living skills, helping to enhance their independence, safety and mobility. VLRC's certified specialists work closely with ophthalmologists, optometrists and other health care professionals, providing essential care on a referral basis in homes and communities across Canada. VLRC is a registered charity under the *Income Tax Act (Canada)* and, accordingly, is exempt from income taxes, provided certain requirements of the *Income Tax Act (Canada)* are met.

The following is a summary of the financial statements of VLRC:

	2022	2021
Statement of financial position		
Assets	\$ 5,953	\$ 6,570
Liabilities	5,886	6,300
Net assets	\$ 67	\$ 270
Statement of operations		
Revenue	\$ 28,996	\$ 28,104
Expenses	28,408	27,951
Excess of revenue over expenses	\$ 588	\$ 153
Cash flows		
Cash from (used in) operations	\$ (787)	\$ 3,258
Cash from financing	-	166
Cash used in investing	-	(166)
Net cash position	\$ 4,213	\$ 5,000

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Notes to Non-consolidated Financial Statements
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Year ended March 31, 2022

13. Controlled and related not-for-profit entities (continued):

(a) VLRC (continued):

CNIB charged administrative services to VLRC amounting to \$2,064 (2021 - \$2,141), in accordance with the corporate services agreement.

CNIB charged occupancy costs to VLRC amounting to \$1,623 (2021 - \$1,881) in accordance with the leasing agreements.

VLRC provided rehabilitation services on behalf of CNIB in accordance with the terms and conditions of contracts with provincial governments. In fiscal 2022, CNIB incurred expenses of \$nil (2021 - \$977) with respect to these contracts.

At the end of the fiscal year, CNIB was owed \$640 (2021 - \$1,627) from VLRC.

(b) DBCS:

DBCS was incorporated on July 27, 2017 under the *Canada Not-for-profit Corporations Act*. DBCS is one of the leading providers of specialized support and emergency services for people who are deafblind, focused primarily in Ontario. DBCS is committed to promoting health by providing intervenor services to enable deafblind persons to live as independently as possible; to operate educational programs in literacy, life skills and technology training for deafblind persons; and to provide support services, communication, assistance, and referral to other community services to deafblind persons as well as their caregivers and family members. DBCS is a registered charity under the *Income Tax Act (Canada)* and, accordingly, is exempt from income taxes, provided certain requirements of the *Income Tax Act (Canada)* are met.

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13. Controlled and related not-for-profit entities (continued):

(b) DBCS (continued):

The following is a summary of the financial statements of DBCS:

	2022	2021
Statement of financial position		
Assets	\$ 968	\$ 1,329
Liabilities	1,023	1,288
Net assets	\$ (55)	\$ 41
Statement of operations		
Revenue	\$ 7,098	\$ 6,892
Expenses	7,016	6,847
Excess of revenue over expenses	\$ 82	\$ 45
Cash flows		
Cash from (used in) operations	\$ (326)	\$ 1,208
Cash from financing	-	51
Cash used in investing	-	(51)
Net cash position	\$ 900	\$ 1,226

CNIB charged administrative services to DBCS amounting to \$508 (2021 - \$560), in accordance with the corporate services agreement.

CNIB charged occupancy costs to DBCS amounting to \$157 in fiscal 2022 (2021 - \$199) in accordance with the leasing agreements.

DBCS provided deafblind services on behalf of CNIB in accordance with the terms and conditions of contracts with the Ontario government. In fiscal 2022, CNIB incurred expenses of \$nil (2021 - \$3,757) with respect to these contracts.

At the end of the current fiscal year, CNIB was owed \$36 (2021 - \$300) from DBCS.

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14. Endowment trust funds:

The Vancouver Foundation is a not-for-profit organization that receives and invests funds, and from these funds provides investment income to other not-for-profit organizations under the terms of the agreements with them or their donors. CNIB receives annual earnings recorded as support from the public from an endowment held for its benefit by the Vancouver Foundation. The capital of the fund is not available to CNIB and as such is not recorded in the financial statements.

During the year, CNIB received \$107 (2021 - \$106) from the Vancouver Foundation CNIB, B.C. - Yukon Division, Endowment Fund, which had a market value of \$2,955 (2021 - \$2,913).

15. Allocation of expenses:

General support expenses have been allocated as follows:

	2022	2021
Community-based programs and services	\$ 1,370	\$ 1,745
Fund development	1,238	1,023
Retail lottery and gaming operations	325	644
Total	\$ 2,933	\$ 3,412

Fund development expenses are not allocated.

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16. Change in non-cash working capital :

The change in non-cash working capital related to operations consists of the following:

	2022	2021
Accounts receivable	\$ (769)	\$ (969)
Prepaid expenses	781	(751)
Due from/to related organizations	1,251	(2,458)
Inventories and supplies	152	(69)
Accounts payable and accrued liabilities	(2,280)	3,039
Deferred contributions – expenses of future periods (note 8)	8,247	3,947
Total	\$ 7,382	\$ 2,739

17. Credit facility:

(a) CNIB has a credit facility available to fund operations and capital expenditures, totalling \$4 million that bears interest at the bank's prime rate plus 0.25%. The amount drawn is due upon demand and is secured by a general security agreement covering all assets. No amounts were drawn on the credit facility at year-end (2021 - \$nil).

(b) Letters of credit:

CNIB has various standby letters of credit with a financial institution totalling \$194 (2021 - \$194) for operations.

CNIB has a standby letter of credit with a financial institution totalling \$376 (2021 - \$376) to fund special contributions for its deferred benefit pension plan.

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Notes to Non-consolidated Financial Statements

(In thousands of dollars except as noted)

Year ended March 31, 2022

18. Commitments and contingencies:

(a) Lease obligations:

CNIB has commitments with respect to operating leases for premises, vehicles and equipment. The minimum annual commitment under these leases is approximately as follows:

2023	\$	3,670
2024		2,334
2025		1,973
2026		1,907
2027		1,907
Thereafter		1,109
Total	\$	12,900

(b) Contingencies:

From time to time, CNIB is subject to legal actions arising in the ordinary course of operations. While it is not feasible to predict the outcome of these actions, it is the opinion of management that the resolution of these matters will not materially affect the organization's financial position.

19. Alberta reporting requirements:

The *Alberta Charitable Fund-raising Act* requires charitable organizations to disclose the remuneration paid to their Alberta employees whose principal duties involve fundraising. CNIB paid \$113 (2021 - \$243) to its Alberta fundraising employees which is included in the fund development costs.

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Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
Year ended March 31, 2022

20. Canada Emergency Wage Subsidy and Canada Emergency Rent Subsidy:

During the year, CNIB applied for and recognized COVID-19 related wage subsidies and rent subsidies offered by the Government of Canada. CNIB received wage subsidies totalling \$715 (2021 - \$6,972) and rent subsidies totalling \$116 (2021 - \$368).

21. Financial risks:

(a) Interest rate risk:

CNIB is exposed to interest rate risk on its fixed rate financial instruments. Further details about the fixed rate investments are included in note 3 and CNIB has formal policies and procedures that establish target asset mix, minimum credit ratings and varying terms of the securities held. CNIB's bank indebtedness has a variable interest rate based on bank prime plus a margin. As a result, CNIB is exposed to interest rate risk due to fluctuations in the bank prime rate.

(b) Market risk:

Market risk arises as a result of trading in equity securities and fixed income securities. Fluctuations in the market expose CNIB to a risk of loss. CNIB mitigates this risk through controls to monitor concentration levels.

(c) Currency risk:

CNIB is exposed to currency risk arising from gains and losses due to fluctuations in foreign currency exchange rates on CNIB's non-Canadian securities. Currency risk is managed through construction of a diversified portfolio of instruments in various currencies.:

(d) Credit risk:

CNIB is exposed to credit-related losses in the event of non-performance by counterparties to the financial instruments. Credit exposure is minimized by dealing only with creditworthy counterparties.

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Notes to Non-consolidated Financial Statements
(In thousands of dollars except as noted)
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21. Financial risks (continued):

(e) Liquidity risk:

Liquidity risk is the risk that CNIB will be unable to fulfill its obligations on a timely basis or at a reasonable cost. CNIB manages its liquidity risk by monitoring its operating requirements. CNIB prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

22. Comparative figures:

Certain comparative figures have been reclassified to conform to the non-consolidated financial statement presentation adopted in the current year.



Last Run: 10/02/2023

Consolidated Statement of Operations for the Period ended Jan, FY23

Total Department Total Saskatchewan 16 Total Program Total CNIB Foundation 6

Financial Row	FY23	FY23	Variance	FY23	FY23	YTD Variance	FY22	PY Variance
	Jan	Jan		Y-T-D (Jan)	Y-T-D (Jan)			
	Actual	Budget		Actual	Budget		PY (Actual)	
Ordinary Income/Expenses								
Income								
40210 - Government Grant Revenue Federal	0	0		7,453	0	7,453	3,797	3,656
40220 - Government Grant Revenue Provincial	0	6,312	(6,312)	1,322	63,123	(61,801)	50,498	(49,176)
40230 - Government Grant Revenue Municipal	0	2,000	(2,000)	0	2,000	(2,000)	0	
Total 40200 - Government Grant Revenue	0	8,312	(8,312)	8,775	65,123	(56,348)	54,295	(45,520)
40300 - Non-Government Grants Revenue	0	0		350	0	350	0	350
Total 40100 - Grant Revenue	0	8,312	(8,312)	9,125	65,123	(55,997)	54,295	(45,170)
40510 - United Way Contributions	2,500	1,667	833	7,732	16,667	(8,935)	20,137	(12,405)
Total 40500 - Revenue From Indirect Contributions	2,500	1,667	833	7,732	16,667	(8,935)	20,137	(12,405)
40635 - Corporate Contributions	0	0		0	0	0	2,000	(2,000)
40610 - Fund Raising Revenue	0	0		0	0		18,171	(18,171)
40620 - Special Events Revenue	5,250	40,000	(34,750)	6,480	90,000	(83,520)	500	5,980
40640 - Community Giving Revenue	10,495	20,000	(9,505)	67,981	180,000	(112,019)	69,365	(1,384)
40650 - Direct Marketing Revenue	31,155	28,579	2,577	178,012	172,775	5,237	150,695	27,316
40660 - Major Giving Revenue	2,225	10,000	(7,775)	105,216	75,000	30,216	163,375	(58,159)
50605 - Endowment Investment Revenue	0	5,764	(5,764)	0	57,644	(57,644)	72,974	(72,974)
40675 - Bequest Revenue	0	37,923	(37,923)	10,100	379,231	(369,131)	8,241	1,859
40655 - Tribute Revenue	195	1,095	(900)	8,512	13,575	(5,063)	6,933	1,579
40615 - Foundation Giving Revenue	0	0		24,598	0	24,598	47,507	(22,909)
40651 - Monthly Giving Revenue	43,437	0	43,437	448,321	0	448,321	114,902	333,418
Total 40600 - Fund Raising Services	92,758	143,361	(50,603)	849,219	968,225	(119,006)	654,663	194,556
50110 - Product Sales	0	23,202	(23,202)	193	203,850	(203,657)	252	(59)
50130 - Product Sales Returns	0	(298)	298	0	(2,619)	2,619	0	
Total 50100 - Product Sales	0	22,904	(22,904)	193	201,231	(201,039)	252	(59)
50205 - Frontier Consulting Services	0	0		2,810	0	2,810	163	2,648
Total 50200 - Frontier Sales	0	0		2,810	0	2,810	163	2,648
50405 - Bingo Revenue	599	0	599	6,567	0	6,567	5,865	703
Total 50400 - Gaming Services Sales	599	0	599	6,567	0	6,567	5,865	703
Total 50000 - Social Enterprise Revenue	599	22,904	(22,306)	9,570	201,231	(191,662)	6,279	3,291
50313 - Property Lease Revenue - VLRC	12,042	12,042	0	120,420	120,420	0	123,129	(2,708)
50314 - Property Lease Revenue - DBCS	665	698	(33)	6,650	6,883	(233)	3,910	2,740
Total 50310 - Property Lease Revenue	12,707	12,740	(33)	127,070	127,303	(233)	127,038	32
Total 50300 - Property Services Sales	12,707	12,740	(33)	127,070	127,303	(233)	127,038	32
50620 - Other Revenue	0	0		25	0	25	19	6
50625 - Miscellaneous Revenue	0	0		3,228	0	3,228	1,641	1,586
Total 50620 - Other Revenue	0	0		3,253	0	3,253	1,661	1,592
50050 - Fee for Service Revenue	0	0		400	0	400	0	400
Total 50049 - Professional and Other Fees for Service	0	0		400	0	400	0	400
Income	108,564	188,984	(80,421)	1,006,368	1,378,548	(372,180)	864,073	142,295
Cost Of Sales								
60400 - Fundraising Event Related Cost	534	7,000	6,466	17,530	10,000	(7,530)	536	(16,994)
60410 - Fundraising Group Support & Community Giving	0	0		37	0	(37)	0	(37)
60420 - Fundraising Creative Services Cost	1,260	0	(1,260)	1,260	0	(1,260)	0	(1,260)
60430 - Fundraising Professional Fees	0	0		2,563	0	(2,563)	6	(2,557)
60440 - Fundraising Cost Recovery	371,972	0	(371,972)	371,972	0	(371,972)	0	(371,972)
60403 - Fundraising Facility Rentals	0	0		1,890	0	(1,890)	0	(1,890)
60421 - Fundraising Postage & Delivery Cost	0	0	0	(30)	1,000	1,030	106	136
60423 - Fundraising Print & Fulfillment Cost	0	0		8	0	(8)	0	(8)
Total 60399 - Fundraising Direct Cost Donations & Grants	373,766	7,000	(366,766)	395,230	11,000	(384,230)	648	(394,582)
Total 60140 - Direct Cost for Services Sold	373,766	7,000	(366,766)	395,230	11,000	(384,230)	648	(394,582)
60100 - Cost of Inventory Sold - Products	0	14,469	14,469	0	127,143	127,143	3,615	3,615
Total 60050 - Cost of Goods Sold Inventory	0	14,469	14,469	0	127,143	127,143	3,615	3,615
Total 604500 - Social Enterprise Cost of Goods & Services Sold	0	14,469	14,469	0	127,143	127,143	3,615	3,615
Total 60000 - Cost of Goods & Services	373,766	21,469	(352,297)	395,230	138,143	(257,087)	4,263	(390,967)
Cost of Sales	373,766	21,469	(352,297)	395,230	138,143	(257,087)	4,263	(390,967)
Gross Profit	(265,203)	167,515	(432,718)	611,138	1,240,405	(629,266)	859,810	(248,672)
Expense								
70110 - Salaries - Permanent Full Time	37,063	27,645	(9,418)	372,483	273,933	(98,550)	259,916	(112,567)
70125 - Salaries - Funded	0	0		4,975	0	(4,975)	0	(4,975)
70130 - Salaries Contract - Full Time	0	3,906	3,906	(20,823)	38,706	59,528	33,891	54,714
70135 - Salaries Contract - Part Time	4,652	0	(4,652)	31,802	0	(31,802)	5,134	(26,669)
70140 - Salaries Contract Staff - Seasonal & Temp Help	0	0		2,104	0	(2,104)	8,567	6,463
70145 - Salaries - Overtime	0	0		1,556	0	(1,556)	0	(1,556)
70170 - Bonuses	0	0		3,800	0	(3,800)	5,000	1,200
70180 - Salaries Recovery From Intra/Inter-Company	0	0	0	15,575	0	(15,575)	(4,324)	(19,899)
Total 70100 - Staff Salaries	41,715	31,551	(10,164)	411,473	312,639	(98,834)	308,183	(103,289)
70205 - Canada Pension Plan	2,754	1,877	(877)	16,091	12,505	(3,586)	11,066	(5,025)

70210 - Employment Insurance	1,107	698	(409)	6,496	4,829	(1,667)	4,527	(1,969)
70215 - Employer Health Tax	(41)	0	41	166	0	(166)	0	(166)
70235 - Group Insurance	2,592	1,582	(1,009)	22,810	15,823	(6,987)	14,309	(8,501)
70240 - Group Insurance Recovery	0	0		(1,933)	0	1,933	(1,061)	872
70247 - Pension Plan - Defined Contribution	1,607	1,267	(340)	15,812	12,665	(3,147)	12,039	(3,773)
70251 - Car Allowances	1,049	1,033	(16)	10,397	10,334	(64)	10,397	0
70231 - WSIB Expense	355	274	(80)	3,852	2,745	(1,107)	2,867	(986)
70254 - Benefits Recovery Intra/Inter Company	0	0		(679)	0	679	(824)	(144)
70248 - Wellness	0	125	125	0	1,250	1,250	1,429	1,429
Total 70200 - Employee Benefits	9,422	6,857	(2,565)	73,012	60,151	(12,861)	54,749	(18,263)
70252 - Other Employee Benefits	0	0		1,500	0	(1,500)	0	(1,500)
70260 - Staff Training & Development	0	0		131	0	(131)	2,123	1,992
70265 - Personal Relations & Gifts	0	0		1,264	0	(1,264)	1,441	176
70270 - Professional Memberships	0	0		324	0	(324)	0	(324)
70250 - Employee Recognition & Service Awards	0	0		143	0	(143)	197	54
Total 70252 - Other Employee Benefits	0	0		3,362	0	(3,362)	3,760	398
Total 70001 - Staff Cost	51,137	38,408	(12,730)	487,847	372,790	(115,057)	366,692	(121,154)
70315 - Professional Fees	0	0		18,299	0	(18,299)	26,870	8,571
70320 - Investment Services Fees	1,405	0	(1,405)	9,624	0	(9,624)	6,657	(2,967)
70325 - Legal Fees	0	2,167	2,167	1,335	21,667	20,332	3,213	1,878
70313 - Honorarium Expense	0	0	0	501	1,000	499	0	(501)
70317 - Professional Fees - Business Support	0	8,908	8,908	0	35,633	35,633	0	
Total 70301 - Professional Contracted Services Expense	1,405	11,075	9,670	29,758	58,299	28,541	36,739	6,981
70355 - Advertising & Publicity Expense	0	500	500	1,404	5,000	3,596	7,026	5,622
70360 - Promotional Expense	0	500	500	1,533	1,000	(533)	773	(760)
70370 - Brand Collateral	0	0		860	0	(860)	0	(860)
70375 - Translation Expense	0	0		2,401	0	(2,401)	0	(2,401)
Total 70350 - Advertising & Publicity Expense	0	1,000	1,000	6,198	6,000	(198)	7,800	1,602
70385 - Airline and Ground Travel	265	103	(162)	4,400	2,536	(1,864)	3,004	(1,396)
70390 - Meals & Entertainment	803	0	(803)	3,789	0	(3,789)	620	(3,169)
70395 - Accommodations	0	0		4,257	0	(4,257)	1,174	(3,084)
70400 - Mileage	0	361	361	4,290	3,610	(680)	251	(4,038)
70405 - Vehicle Leases	0	0		0	0	0	488	488
70410 - Vehicle Maintenance	1,842	0	(1,842)	1,853	0	(1,853)	0	(1,853)
70415 - Vehicle Fuel Cost	30	0	(30)	760	0	(760)	195	(565)
70420 - Conferences & Seminars	0	0		352	0	(352)	2,288	1,936
70430 - Internal Meeting Expense	43	0	(43)	278	0	(278)	0	(278)
Total 70380 - Travel & Meeting Related Expense	2,983	464	(2,519)	19,978	6,145	(13,832)	8,020	(11,958)
Total 70300 - General Administration Expenses	4,388	12,539	8,151	55,934	70,444	14,510	52,559	(3,375)
70445 - Rent Expense	18,486	17,994	(492)	180,116	179,940	(175)	176,780	(3,335)
70448 - Rent Chargeback/(Recoveries)	0	0	0	15,025	0	(15,025)	0	(15,025)
70450 - Building Maintenance	206	775	569	17,873	7,750	(10,123)	15,479	(2,395)
70455 - Utilities Expense	288	1,500	1,212	13,305	15,000	1,695	11,913	(1,392)
70460 - Property Management Fees	0	0		55	0	(55)	659	603
70465 - Parking - Office Stalls	0	0		315	0	(315)	317	1
70470 - Security Services	146	0	(146)	1,329	0	(1,329)	908	(421)
70475 - Grounds Maintenance	1,361	0	(1,361)	1,415	0	(1,415)	1,381	(35)
70480 - Janitorial Services	0	2,890	2,890	6,537	28,900	22,363	10,840	4,303
70490 - Insurance Expense	535	646	112	5,462	6,463	1,001	3,272	(2,189)
70495 - Small Equipment Purchases	1,641	583	(1,058)	7,190	5,833	(1,357)	14,751	7,561
70515 - Equipment Rental	0	0		45	0	(45)	0	(45)
80041 - Facility Rentals	60	0	(60)	1,459	0	(1,459)	0	(1,459)
70481 - Building Operations Supplies	0	0		4,086	0	(4,086)	447	(3,639)
Total 70440 - Property & Equipment Related Expenses	22,725	24,389	1,664	254,214	243,887	(10,327)	236,746	(17,467)
70535 - Amortization - Furniture, Fixtures & Equipment	209	0	(209)	8,995	0	(8,995)	2,091	(6,904)
70545 - Amortization - Leasehold Improvements	1,475	0	(1,475)	14,748	0	(14,748)	14,748	0
70536 - Amortization - Computer Equipment & Hardware	93	1,942	1,849	1,857	19,416	17,559	2,414	556
Total 70520 - Amortization Cost	1,777	1,942	165	25,600	19,416	(6,184)	19,252	(6,347)
70560 - Computer Supplies	0	0		3,676	0	(3,676)	73	(3,603)
70570 - Telephone & Fax Lines	383	890	507	4,002	8,900	4,898	6,991	2,988
70580 - Telephone - Long Distance Charge	0	0		38	0	(38)	262	224
70590 - Telephone - Cellular Charge	188	268	81	5,292	3,115	(2,177)	2,341	(2,951)
70610 - Office Connectivity Expense	272	0	(272)	3,182	0	(3,182)	2,778	(404)
70620 - Teleconference Line Fee	0	0		30	0	(30)	62	33
70555 - Software Subscription	2,912	469	(2,443)	9,487	4,693	(4,794)	3,182	(6,306)
Total 70550 - Technology & Communications	3,754	1,628	(2,126)	25,708	16,708	(9,000)	15,689	(10,019)
70705 - Memberships & Subscriptions	560	0	(560)	1,463	0	(1,463)	592	(870)
70715 - Office Supplies Expense	207	383	176	3,002	5,133	2,131	2,381	(621)
70725 - Storage Expense	0	0		148	0	(148)	0	(148)
70730 - Postage Expense	254	0	(254)	2,378	0	(2,378)	2,414	36
70735 - Courier Expense	0	0	0	143	600	457	229	86
70740 - Printing & Publications	43	0	(43)	763	0	(763)	516	(247)
70755 - Miscellaneous Expense	0	307	307	22	3,726	3,704	296	274
70765 - Bank Service Charges	29	197	168	274	1,748	1,473	292	18
70720 - Personal Protective Equipment & Supplies	0	0		0	0		64	64
70175 - Vacation Accrual Cost	0	0		(7,237)	0	7,237	4,306	11,544
Total 70700 - Other General Administrative Expenses	1,094	887	(206)	956	11,206	10,250	11,091	10,135

80020 - Catering & Food Cost	141	0	(141)	1,691	0	(1,691)	669	(1,022)
80040 - Client Focused / Program Materials	4,751	0	(4,751)	25,707	0	(25,707)	5,761	(19,945)
80045 - Program Rentals	0	0		1,748	0	(1,748)	921	(828)
80050 - Puppy Purchase	84	0	(84)	152	0	(152)	0	(152)
80055 - Puppy Food & Supplies	1,416	0	(1,416)	2,734	0	(2,734)	0	(2,734)
80010 - Camp Fees	0	0		0	0		347	347
Total 80000 - Program Related Expenses	6,392	0	(6,392)	32,032	0	(32,032)	7,698	(24,334)
90020 - Overhead Allocation	0	0		1,150	0	(1,150)	1,823	673
89505 - PST Expenses BC	0	0		35	0	(35)	0	(35)
89545 - PST Expenses SK	0	0	0	66	0	(66)	3,008	2,942
Total 89499 - PST Expenses	0	0	0	101	0	(101)	3,008	2,908
Expense	91,268	79,792	(11,476)	883,540	734,451	(149,089)	714,558	(168,982)
Ordinary Income/Expense	(356,470)	87,723	(444,193)	(272,402)	505,954	(778,356)	145,252	(417,654)
Net Ordinary Income	(356,470)	87,723	(444,193)	(272,402)	505,954	(778,356)	145,252	(417,654)
Other Income and Expenses								
Other Income								
50615 - Interest Revenue	54	0	54	243	0	243	0	243
50640 - Unrealized Gains/Losses on Investments	49,257	0	49,257	(25,230)	0	(25,230)	(64,235)	39,005
50650 - Realized Gains/Losses Capital Investment Reserve	49,813	7,318	42,494	52,729	73,183	(20,454)	92,645	(39,916)
Total 50600 - Investment Related Gain & (Losses)	99,124	7,318	91,805	27,742	73,183	(45,441)	28,410	(668)
Other Income	99,124	7,318	91,805	27,742	73,183	(45,441)	28,410	(668)
Other Expense								
90100 - General & Administration Allocation	(336,023)	0	336,023	16,925	0	(16,925)	0	(16,925)
90110 - Service Allocation	3,203	0	(3,203)	97,606	0	(97,606)	0	(97,606)
Other Expense	(332,820)	0	332,820	114,532	0	(114,532)	0	(114,532)
Other Income and Expenses	431,944	7,318	424,625	(86,790)	73,183	(159,973)	28,410	(115,200)
Net Other Income	431,944	7,318	424,625	(86,790)	73,183	(159,973)	28,410	(115,200)
Net Income	75,474	95,042	(19,568)	(359,192)	579,137	(938,328)	173,662	(532,853)