

Financial Statements of

**UNITED WAY / CENTRAIDE
WINDSOR – ESSEX COUNTY**

Year ended December 31, 2007



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AUDITORS' REPORT

To the Members of United Way of Windsor – Essex County

We have audited the statement of financial position of United Way / Centraide Windsor – Essex County (the "Foundation") as at December 31, 2007 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

As explained in note 2 to the financial statements, the Foundation defers cash donations from the campaign in progress to the following year, while all expenses incurred on behalf of the campaign in progress are recognized in the current year. Canadian generally accepted accounting principles would require that certain of these campaign expenses be deferred to match them with the revenue to which they relate. The Foundation does not defer any of these campaign expenses, as management believes that it is administratively impractical to determine which expenses to defer. Accordingly, we have not determined what adjustments would have been necessary to deferred campaign revenue, campaign expenses, excess of distributions and expenses over revenue and the Stabilization Fund balance.

In our opinion, except for the effects of the non-deferral of campaign expenses as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of United Way / Centraide Windsor – Essex County as at December 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by subsection 96(2) of the Corporations Act (Ontario), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 6 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Chartered Accountants, Licensed Public Accountants

Windsor, Canada
March 12, 2008

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Financial Position

December 31, 2007, with comparative figures for 2006

	2007	2006
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,409,219	\$ 1,705,512
Prior years' campaigns pledges receivable	402,228	555,403
Other receivables	147,083	114,792
Prepaid expenses	47,020	46,711
	<u>3,005,550</u>	<u>2,422,418</u>
Advance to the Greater Windsor Community Foundation (note 4)	400,000	400,000
Capital assets (note 5)	410,045	474,724
	<u>\$ 3,815,595</u>	<u>\$ 3,297,142</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 329,263	\$ 286,581
Deferred grant revenue (note 6)	56,868	61,177
Deferred campaign revenue	1,068,300	874,713
Post-retirement benefit obligation (note 3)	200,600	-
	<u>1,655,031</u>	<u>1,222,471</u>

Net Assets

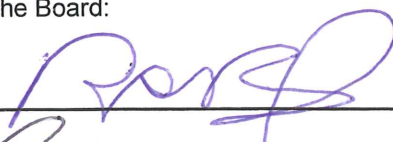
Invested in capital assets	410,045	474,724
Externally restricted funds (note 8)	26,951	-
Internally designated for Tomorrow Fund	765,535	732,289
Internally designated for Stabilization Fund	958,033	867,658
	<u>2,160,564</u>	<u>2,074,671</u>

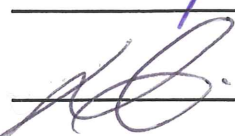
Commitments (note 7)

	<u>\$ 3,815,595</u>	<u>\$ 3,297,142</u>
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See accompanying notes to financial statements.

On behalf of the Board:


 _____ Director


 _____ Director

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Operations

Year ended December 31, 2007, with comparative figures for 2006

	2007			2006		
	United Way funded programs	Externally funded programs	Total	United Way funded programs	Externally funded programs	Total
Revenue						
Annual Campaign Donations	\$ 7,234,129	\$ -	\$ 7,234,129	\$ 8,317,556	\$ -	\$ 8,317,556
Bequests	2,590	-	2,590	695	-	695
Funds transferred from other United Ways/Centraides	3,061	-	3,061	4,317	-	4,317
Funds transferred to other United Ways/Centraides	(2,585)	-	(2,585)	(7,363)	-	(7,363)
Gross Campaign Revenue	7,237,195	-	7,237,195	8,315,205	-	8,315,205
Fees and charges	(1,112)	-	(1,112)	(375)	-	(375)
Pledge shrinkage	(685,661)	-	(685,661)	(952,212)	-	(952,212)
Net Campaign Revenue	6,550,422	-	6,550,422	7,362,618	-	7,362,618
Grants	-	92,729	92,729	-	56,858	56,858
Investment income	80,304	-	80,304	51,046	-	51,046
Sponsorships	119,058	49,535	168,593	39,473	28,800	68,273
Other revenue (schedule 3)	176,024	112,143	288,167	163,041	95,228	258,269
Total Revenue	6,925,808	254,407	7,180,215	7,616,178	180,886	7,797,064
Fundraising Expenses (schedule 4,5)	(1,094,562)	-	(1,094,562)	(1,022,466)	-	(1,022,466)
Net Revenue available for Programs	5,831,246	254,407	6,085,653	6,593,712	180,886	6,774,598
Expenses						
Allocations to Member Agencies (schedule 1)	4,602,057	-	4,602,057	5,171,059	-	5,171,059
Special Grants (schedule 2)	136,969	-	136,969	148,564	-	148,564
Small Wonders Grants and 211 Project	-	-	-	35,884	-	35,884
Designations - Healthpartners, Non-Member Agencies	45,509	-	45,509	50,039	-	50,039
United Way Community Programs (schedule 4)	912,800	254,407	1,167,207	870,735	183,339	1,054,074
Total Community Investments (schedule 6)	5,697,335	254,407	5,951,742	6,276,281	183,339	6,459,620
Other income (expense):						
Adjustments to prior pledge shrinkage estimates	177,897	-	177,897	(54,106)	-	(54,106)
Agency surpluses returned	4,391	-	4,391	24,251	-	24,251
Amortization of capital assets	(67,387)	-	(67,387)	(99,999)	-	(99,999)
	114,901	-	114,901	(129,854)	-	(129,854)
Excess (deficiency) of revenue over expenses	\$ 248,812	\$ -	\$ 248,812	\$ 187,577	\$ (2,453)	\$ 185,124

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Changes in Net Assets

Year ended December 31, 2007, with comparative figures for 2006

	Capital assets	Externally restricted funds	Tomorrow Fund	Stabilization Fund	2007	2006
Balance, beginning of year	\$ 474,724	\$ -	\$ 732,289	\$ 867,658	\$ 2,074,671	\$ 1,869,974
Adjusted to record previously unrecognized post-retirement benefit obligation (note 3)	-	-	-	(192,578)	(192,578)	-
Balance, beginning of year as adjusted	\$ 474,724	\$ -	\$ 732,289	\$ 675,080	\$ 1,882,093	\$ 1,869,974
Excess (deficiency) of revenue over distributions and expenses	(67,387)	-	33,246	282,953	248,812	185,124
Externally restricted donations net of expenditure (note 8)	-	26,951	-	-	26,951	-
Purchase of capital assets funded from operations	2,708	-	-	-	2,708	19,573
Balance, end of year	\$ 410,045	\$ 26,951	\$ 765,535	\$ 958,033	\$ 2,160,564	\$ 2,074,671

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Cash Flows

Year ended December 31, 2007 with comparative figures for 2006

	2007	2006
Operating activities:		
Excess of revenue over expenses	\$ 248,812	\$ 185,124
Externally restricted funds net of expenditure	26,951	-
Non-cash post-retirement benefit expense	8,022	-
Amortization of capital assets	67,387	99,999
Capital assets funded from operations	2,708	19,573
<u>Net increase (decrease) in non-cash working capital</u>	<u>352,535</u>	<u>(398,214)</u>
	706,415	(93,518)
Investing activities:		
Purchase of capital assets	(2,708)	(19,573)
Net increase (decrease) in cash and cash equivalents	703,707	(113,091)
Cash and cash equivalents, beginning of year	1,705,512	1,818,603
<u>Cash and cash equivalents, end of year</u>	<u>\$ 2,409,219</u>	<u>\$ 1,705,512</u>
Supplemental cash flow information:		
Interest received during the year	\$ 80,304	\$ 51,046

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements

Year ended December 31, 2007

1. Purpose of organization:

The United Way / Centraide Windsor – Essex County (the “Foundation”) is a registered Canadian Charitable Public Foundation under the Income Tax Act whose mission is to improve lives today and tomorrow in Windsor and Essex County by mobilizing people, resources, and the caring power of our community in a positive, healthy and lasting way. As such the Foundation is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a Foundation registered under the Act, the Foundation must meet certain requirements within the Act.

2. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian accounting principles generally accepted for non-profit organizations, with the exception of deferring expenses related to the campaign in progress. Donations made for the campaign in progress are recorded as deferred revenue as these funds are to finance activities in the following fiscal year. The campaign expenses relating to the campaign in progress are not deferred as it is administratively impractical to determine which expenses to defer.

The more significant of the accounting policies are summarized below:

(a) Fund accounting:

In order to ensure Board and external restrictions placed on the use of resources available to the Foundation are properly accounted for, resources are classified for accounting and reporting purposes into three funds:

- (i) The Stabilization Fund accumulates funds to minimize the effect of adverse campaign results in any particular year and to provide cash flow and a source of funds for emergencies and other funding decisions.
- (ii) The Tomorrow Fund was established by the Board of Directors effective January 1, 1994. The purpose of the Fund is to provide funding for Venture grants, capital projects other than land and buildings, emergency funding and other purposes as may be determined by the Board of Directors. Revenue from bequests, memorials, life insurance proceeds, designated gifts and investment income related to investments held in the Fund are transferred to The Tomorrow Fund, net of planned giving expenses.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2007

2. Significant accounting policies (continued):

(iii) Externally restricted funds represent the unspent portion of funds donated or transferred to United Way, the use of which is restricted by the donor or transferor.

(b) Cash and cash equivalents:

The Foundation considers deposits in banks, certificates of deposit and short-term investments with original maturities of three months or less, as cash and cash equivalents. During 2007, these funds earned interest at an average of 3.74% (2006 – 2.48%).

(c) Revenue recognition:

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. As such the campaign results reported in these financial statements represent revenue and the related distributions from the 2006 campaign. The results of the 2007 campaign will be reported as revenue in the 2008 financial statements. Cash donations received for the 2007 campaign prior to December 31, 2007 are shown as deferred revenue on the statement of financial position.

Investment income is recorded as revenue when earned.

(d) Capital assets:

Equipment and leasehold improvements are recorded at cost and amortization is provided using the following methods and rates:

Assets	Basis	Rate
Leasehold improvements	Straight line	Over the term of the remaining lease and renewal term
Equipment	Straight line	Over three to ten years

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2007

2. Significant accounting policies (continued):

(e) Pension and other post-retirement benefits:

The Foundation operates a defined contribution pension plan for the benefit of employees. Contributions to the plan by the Foundation are recognized as they become payable.

The Foundation also provides post-retirement benefits such as life insurance and health and welfare coverage to certain employees who retire from active employment. The Foundation accrues its obligations for these benefits, the cost of benefits being actuarially determined using the projected benefit method, pro rated on service and using management's best estimate of expected health care costs.

(f) Contributed services:

The Foundation greatly benefits from the significant number of hours and other resources contributed by volunteers and companies in carrying out its mission and service delivery activities. Because of the difficulty in quantifying these contributions and then determining their fair market value, contributed services are not recognized in the financial statements.

(g) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during reporting periods. Significant items subject to such estimates and assumptions include the carrying value of capital assets, the allowance for shrinkage on campaign pledges receivable, and the valuation of post-retirement benefits. Actual results could differ from those estimates.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2007

3. Pension and other post-retirement benefits:

During 2007, the Foundation determined that it was obligated to provide certain other post-retirement benefits to certain employees. Contrary to Canadian generally accepted accounting principles, the accrued liability associated with those benefits had not been recognized in its financial statements in prior years. Accordingly, an actuarial valuation was undertaken to determine the accrued benefit liability as of December 31, 2007 and the results of this valuation were used to determine the benefit cost for the current year. It was not practical to determine the net benefit cost for 2006. The results of the actuarial valuation are as follows;

Accrued benefit obligation, beginning of year	\$192,578
Add: Net periodic benefit cost	
Current service cost	1,900
Interest	<u>11,000</u>
	12,900
Less: Benefits paid	<u>(4,878)</u>
	<u>\$8,022</u>
Accrued benefit obligation, end of year	<u>\$200,600</u>
Funded status;	
Unfunded benefit obligation recognized on the Statement of Position	<u>\$200,600</u>

The significant actuarial assumptions adopted in estimating the Foundation's accrued benefit obligation are as follows:

Discount rate	5.5%
Health care cost trend rate	12.5% decreasing to 4.5% in 2018

The opening balance of the Foundation's Stabilization Fund at January 1, 2007 has been adjusted by the amount of the actuarially determined benefit obligation at December 31, 2007, less the current year's expense. In early 2008, the Board of the Directors of the Foundation has initiated a detailed review of all the employee benefit programs offered by the Foundation.

Contributions to the defined contribution pension plan in the year were \$29,089 (2006 - \$31,700).

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2007

4. Advance to the Greater Windsor Community Foundation:

During 2004, the Foundation entered into a strategic alliance agreement with the Greater Windsor Community Foundation (the "GWCF"). The primary purpose of the strategic alliance is to provide a vehicle for the two organizations to work together for the benefit of the community of Windsor-Essex in a way that recognizes and builds upon the complementary but distinct roles of the Foundation and the GWCF. As of December 31, the Foundation has transferred \$400,000 to the GWCF which has established a segregated charitable fund within its accounts to be known as the United/Way Centraide Tomorrow Fund.

The agreement further provides that the GWCF will hold the funds in trust for the Foundation and invest the Tomorrow Fund's assets in accordance with the investment policies of the Foundation. On an annual basis, the Foundation is entitled to request to be paid any investment income earned within the Tomorrow Fund, as well as request a return of any of the Fund's capital, after having provided the GWCF at least 90 days notice. The agreement can be terminated by either party upon 90 days written notice, at which time the GWCF is obligated to transfer back to the Foundation the accumulated capital and any undistributed income earned by the Fund. As of December 31, 2007, cumulative investment income of \$61,993 (2006 - \$40,860) has been earned and re-invested.

5. Capital assets:

2007			
	Cost	Accumulated amortization	Net book value
Equipment	\$ 412,373	\$ 341,686	\$ 70,687
Leasehold improvements	612,952	273,594	339,358
	<hr/>	<hr/>	<hr/>
	\$ 1,025,325	\$ 615,280	\$ 410,045

2006			
	Cost	Accumulated amortization	Net book value
Equipment	\$ 627,950	\$ 533,447	\$ 94,503
Leasehold improvements	629,929	249,708	380,221
	<hr/>	<hr/>	<hr/>
	\$ 1,257,879	\$ 783,155	\$ 474,724

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2007

6. Deferred grant revenue:

Deferred grant revenue represents unspent resources externally restricted for special projects received in the current year that will be expended in a future period. Changes in the deferred grant balance are as follows:

	2007	2006
Balance, beginning of year	\$ 61,177	\$ 68,729
Add amount received in the year	272,997	210,455
Less amount recognized as revenue in the year	(277,306)	(218,007)
Balance, end of year	\$ 56,868	\$ 61,177

7. Commitments:

The Foundation is into the seventh year of a 10 year lease for the property located at 300 Giles Blvd. East, which commenced January 1, 2001, with an option to renew for 5 years. Remaining future minimum lease payments are \$124,110 per annum until the expiry of the lease on December 31, 2010.

In addition the Foundation has commitments under operating leases for office equipment, for which the minimum future payments as at December 31, 2007 are as follows:

2008	\$20,316
2009	\$16,803
2010	\$14,866
2011	\$12,031
2012	\$10,958

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2007

8. Externally restricted funds:

Changes in externally restricted funds are as follows;

	Amount received in the year	Amount recognized in the year	Balance, end of year
Richardson – ABC literacy project	\$ 10,000	\$ 3,320	\$ 6,680
Miller Canfield – literacy project	10,000	-	10,000
E-mentoring literacy project	10,271	-	10,271
	<u>\$ 30,271</u>	<u>\$ 3,320</u>	<u>\$ 26,951</u>

9. Fund distributions:

Fund distributions from the Foundation's various fund raising activities are made to fund specific programs. Each year community volunteers are responsible for conducting annual program and budget reviews and then recommending distributions to the Board of Directors for approval. Donations designated to Member Agencies by donors are regarded as 'first dollars in' to the distribution process.

10. Fair value of assets and liabilities:

The fair value of the Foundation's cash and cash equivalents, prior years' campaigns pledges receivable, other receivables and advances, and accounts payable and accrued liabilities approximate their carrying amounts due to the relatively short-term maturity on these instruments.

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Allocations to Member Agencies

Schedule 1

Year ended December 31, 2007, with comparative figures for 2006

	2007	2006
Alive Canada	\$ 29,709	\$ 31,602
Amherstburg Community Services	87,468	96,339
Association for Persons with Physical Disabilities of Windsor-Essex County	59,488	67,067
Big Brothers Big Sisters of Windsor and Essex County	358,591	404,274
Canadian Hearing Society	59,604	70,641
Canadian Mental Health Association Windsor-Essex County Branch	229,745	259,012
Canadian National Institute for the Blind - Windsor	157,686	177,775
Canadian Red Cross Windsor/Essex County	59,660	67,260
Catholic Family Services	215,210	232,287
Centres for Seniors Windsor	183,740	207,147
Citizen Advocacy Windsor-Essex	73,189	77,860
Community Living Essex County	-	16,503
Community Living Windsor	-	5,127
Community Social Planning Council - Kingsville & Leamington	41,302	43,938
Credit Counselling Service of Southwestern Ontario	86,039	97,000
Distress Centre of Windsor-Essex County	49,204	52,345
East Windsor Community Service Centre (Drouillard Place)	98,587	104,879
Essex Community Services	98,166	104,430
Family Service Windsor- Essex County	180,707	203,728
Girl Guides of Canada-Windsor	32,916	70,036
Hospice of Windsor and Essex County Inc.	144,705	163,140
House of Shalom Youth Centre	113,526	120,773
House of Sophrosyne	79,025	89,092
Information Windsor	140,044	162,527
John Howard Society of Windsor-Essex County	145,020	154,277
Lakeshore Community Services	47,768	50,812
Multicultural Council of Windsor and Essex County	69,127	73,539
Salvation Army	327,694	369,441
Sandwich Teen Action Group	74,400	80,792
Scouts Canada Trishore Council in Windsor and Essex	126,100	134,206
Sexual Assault Crisis Centre of Essex County Inc.	27,681	31,207
Shalom Counselling Services	28,412	30,225
South Essex Community Council	52,138	66,015
St. Leonard's House	8,352	28,008
Unemployed Help Centre of Windsor Inc.	124,406	140,254
United Way of Canada	54,750	62,250
Victorian Order of Nurses Windsor-Essex County Branch	98,931	111,534
Well-Come Centre for Human Potential	54,958	58,465
Windsor-Essex County Family YMCA	245,655	276,954
Windsor-Essex County Schools Safety Patrol Association	31,007	32,987
Windsor-Essex Family Network	32,041	34,086
Windsor-Essex Therapeutic Riding Association	88,314	93,951
Windsor Homes Coalition Inc.	53,074	59,835
Windsor Jewish Community Centre	74,889	84,429
Windsor Occupational Health Information Service	141,019	150,021
Windsor Regional Children's Centre (Counselling)	3,140	-
Youth & Family Resource Network of Windsor-Essex County	114,870	122,989
	\$ 4,602,057	\$ 5,171,059

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Special Grants

Year ended December 31, 2007, with comparative figures for 2006

Schedule 2

	2007		2006	
211	\$	12,731	\$	-
Children's Crisis Service (Windsor Essex)		-		8,499
Glengarda Child and Family Services		124,238		140,065
	\$	136,969	\$	148,564

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Other Revenue

Schedule 3

Year ended December 31, 2007, with comparative figures for 2006

	Fundraising		Community Programs		Administration and General Operations		Total		Externally funded programs	
	2007	2006	2007	2006	2007	2006	2007	2006	2007	2006
Revenue:										
Administrative fees	\$ -	\$ -	\$ 13,050	\$ 22,275	\$ -	\$ -	\$ 13,050	\$ 22,275	\$ 68,585	\$ 60,170
Occupancy	-	-	-	-	84,024	88,260	84,024	88,260	-	-
Other	21,168	17,030	13,123	15,600	44,659	19,876	78,950	52,506	43,558	35,058
	\$ 21,168	\$ 17,030	\$ 26,173	\$ 37,875	\$ 128,683	\$ 108,136	\$ 176,024	\$ 163,041	\$ 112,143	\$ 95,228

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Operating Expenses

Schedule 4

Year ended December 31, 2007, with comparative figures for 2006

	Fundraising		United Way Community Programs		Administration, Marketing & Communication		Externally funded programs	
	2007	2006	2007	2006	2007	2006	2007	2006
Salaries	\$ 394,385	\$ 384,744	\$ 356,321	\$ 350,985	\$ 360,676	\$ 271,141	\$ 151,428	\$ 82,126
Fringe benefits	55,782	50,360	56,124	62,731	65,033	41,905	21,234	9,627
Occupancy	59,296	60,649	51,884	53,381	135,898	139,172	-	-
Office	48,985	26,371	22,279	23,740	22,213	24,204	13,471	15,222
Recruitment and education	5,306	3,746	2,639	8,990	3,129	4,322	15,733	18,872
Promotion and publicity	198,642	160,945	46,951	30,710	13,613	21,403	13,336	12,606
Purchased services	24,786	63,077	12,479	14,065	26,339	32,272	12,692	11,196
Capital expenditure	-	1,459	-	-	2,708	18,114	-	-
Miscellaneous	17,892	15,315	10,305	13,489	13,697	15,911	26,513	33,690
	<u>805,074</u>	<u>766,666</u>	<u>558,982</u>	<u>558,091</u>	<u>643,306</u>	<u>568,444</u>	<u>254,407</u>	<u>183,339</u>
Allocation of administration marketing and communications expenses	289,488	255,800	353,818	312,644	(643,306)	(568,444)	-	-
	<u>\$ 1,094,562</u>	<u>\$ 1,022,466</u>	<u>\$ 912,800</u>	<u>\$ 870,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,407</u>	<u>\$ 183,339</u>

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Year ended December 31, 2007, with comparative figures for 2006

Schedule of Fundraising Expense as a proportion of Gross Campaign Revenue

Schedule 5

	2007		2006	
Direct costs	\$ 805,074	11.1%	\$ 766,666	9.2%
Administration	289,488	4.0%	255,800	3.1%
Fundraising Expense	1,094,562	15.1%	1,022,466	12.3%
Gross Campaign Revenue	\$ 7,237,195	100.0%	\$ 8,315,205	100.0%

Schedule of Community Investments by Impact Area

Schedule 6

	2007		2006	
Children & Youth	\$ 1,338,109	23.7%	\$ 1,531,047	24.6%
Community Supports	1,816,481	32.1%	1,888,622	30.3%
Individuals & Families	1,855,830	32.8%	2,065,752	33.2%
Persons with Disabilities	320,516	5.7%	377,102	6.1%
Seniors	320,890	5.7%	363,719	5.8%
Total Investment by Impact Area	5,651,826	100.0%	6,226,242	100.0%
Designations - Healthpartners, Non-Member Agencies	45,509		50,039	
	\$ 5,697,335		\$ 6,276,281	