

Financial Statements of

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

Year ended December 31, 2009



KPMG LLP
Chartered Accountants
618 Greenwood Centre
3200 Deziel Drive
Windsor ON N8W 5K8

Telephone (519) 251-3500
Telefax (519) 251-3530
(519) 251-3540
Internet www.kpmg.ca

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, 2009 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.

In our opinion, these financial statements present fairly, in all material respects, the financial position of United Way / Centraide Windsor – Essex County as at December 31, 2009 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

February 26, 2010

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Financial Position

December 31, 2009, with comparative figures for 2008

	2009	2008
		(restated - note 3)
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,199,452	\$ 1,947,508
Prior years' campaigns pledges receivable	370,988	742,885
Other receivables	126,215	110,686
Prepaid expenses	45,913	42,715
	<u>2,742,568</u>	<u>2,843,794</u>
Advance to Windsor-Essex Community Foundation (note 4)	400,000	400,000
Capital assets (note 5)	292,196	351,889
	<u>\$ 3,434,764</u>	<u>\$ 3,595,683</u>

Liabilities and Net Assets


Current liabilities:		
Accounts payable and accrued liabilities	\$ 164,804	\$ 221,081
Deferred grant revenue (note 6)	71,494	118,126
Post-retirement benefit obligation (note 7)	490,090	467,897
	<u>726,388</u>	<u>807,104</u>


Net Assets

Invested in capital assets	292,196	351,889
Externally restricted funds (note 8)	19,898	22,659
Internally designated for Tomorrow Fund	820,007	797,929
Internally designated for Stabilization Fund	1,576,275	1,616,102
	<u>2,708,376</u>	<u>2,788,579</u>
Commitments (note 9)		
	<u>\$ 3,434,764</u>	<u>\$ 3,595,683</u>

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, 2009, with comparative figures for 2008

	2009					2008 (restated - note 3)						
	Stabilization Fund	Tomorrow Fund	Invested in Capital Assets	United Way funded programs	Externally funded programs	Total	Stabilization Fund	Tomorrow Fund	Invested in Capital Assets	United Way funded programs	Externally funded programs	Total
Revenue:												
Annual Campaign Donations (note 3)	\$ 5,880,449	\$ -	\$ -	\$ 5,880,449	\$ -	\$ 5,880,449	\$ 6,689,886	\$ -	\$ -	\$ 6,689,886	\$ -	\$ 6,689,886
Bequests	-	1,649	-	1,649	-	1,649	-	11,622	-	11,622	-	11,622
Funds transferred from other United Ways/Centraides	1,924	-	-	1,924	-	1,924	1,242	-	-	1,242	-	1,242
Funds transferred to other United Ways/Centraides	(604)	-	-	(604)	-	(604)	(1,719)	-	-	(1,719)	-	(1,719)
Gross Campaign Revenue	5,881,769	1,649	-	5,883,418	-	5,883,418	6,689,409	11,622	-	6,701,031	-	6,701,031
Fees and charges	(4,668)	-	-	(4,668)	-	(4,668)	(836)	-	-	(836)	-	(836)
Pledge shrinkage	(1,033,532)	-	-	(1,033,532)	-	(1,033,532)	(703,865)	-	-	(703,865)	-	(703,865)
Net Campaign Revenue	4,843,569	1,649	-	4,845,218	-	4,845,218	5,984,708	11,622	-	5,996,330	-	5,996,330
Grants	413,055	-	-	413,055	272,283	685,338	-	-	-	-	158,089	158,089
Investment income	38,347	21,878	-	60,225	-	60,225	44,680	20,772	-	65,452	-	65,452
Sponsorships	33,118	-	-	33,118	44,550	77,668	115,266	-	-	115,266	52,430	167,696
Other revenue (schedule 3)	146,780	-	-	146,780	51,223	198,003	148,789	-	-	148,789	96,115	244,904
Total Revenue	5,474,869	23,527	-	5,498,396	368,056	5,866,452	6,293,443	32,394	-	6,325,837	306,634	6,632,471
Fundraising Expenses (schedule 4, 5)	(998,606)	(1,449)	-	(1,000,055)	-	(1,000,055)	(1,087,363)	-	-	(1,087,363)	-	(1,087,363)
Net Revenue available for Programs	4,476,263	22,078	-	4,498,341	368,056	4,866,397	5,206,080	32,394	-	5,238,474	306,634	5,545,108
Expenses:												
Allocations to Member Agencies (schedule 1)	3,513,210	-	-	3,513,210	-	3,513,210	4,216,426	-	-	4,216,426	-	4,216,426
Special Grants (schedule 2)	264,398	-	-	264,398	-	264,398	246,945	-	-	246,945	-	246,945
Designations - Healthpartners, Non-Member Agencies	39,974	-	-	39,974	-	39,974	33,823	-	-	33,823	-	33,823
United Way Community Programs (schedule 4)	779,519	-	-	779,519	368,056	1,147,575	999,094	-	-	999,094	306,634	1,305,728
Total Community Investments (schedule 6)	4,597,101	-	-	4,597,101	368,056	4,965,157	5,496,288	-	-	5,496,288	306,634	5,802,922
Other income (expense):												
Adjustments to prior pledge shrinkage estimates	59,344	-	-	59,344	-	59,344	93,810	-	-	93,810	-	93,810
Agency surpluses returned	21,667	-	-	21,667	-	21,667	20,818	-	-	20,818	-	20,818
Post-retirement benefit obligation amendment (note 7)	-	-	-	-	-	-	(234,651)	-	-	(234,651)	-	(234,651)
Amortization of capital assets	-	-	(71,307)	(71,307)	-	(71,307)	-	-	(67,491)	(67,491)	-	(67,491)
	81,011	-	(71,307)	9,704	-	9,704	(120,023)	-	(67,491)	(187,514)	-	(187,514)
Deficiency of revenue over expenses	\$ (39,827)	\$ 22,078	\$ (71,307)	\$ (89,056)	\$ -	\$ (89,056)	\$ (410,231)	\$ 32,394	\$ (67,491)	\$ (445,328)	\$ -	\$ (445,328)

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Changes in Net Assets

Year ended December 31, 2009, with comparative figures for 2008

	Capital assets	Externally restricted Funds	Tomorrow Fund	Stabilization Fund	2009	2008 (restated - note 3)
Balance, beginning of year as previously reported	\$ 351,889	\$ 22,659	\$ 797,929	\$ 1,616,102	\$ 2,788,579	\$ 2,160,564
Restatement for change in accounting policy (note 3)	-	-	-	-	-	1,068,300
Balance, beginning of year as restated	351,889	22,659	797,929	1,616,102	2,788,579	3,228,864
Excess (deficiency) of revenue over expenses	(71,307)	-	22,078	(39,827)	(89,056)	(445,328)
Externally restricted donations net of expenditure (note 8)	-	(2,761)	-	-	(2,761)	(4,292)
Purchase of capital assets funded from operations	11,614	-	-	-	11,614	9,335
Balance, end of year	\$ 292,196	\$ 19,898	\$ 820,007	\$ 1,576,275	\$ 2,708,376	\$ 2,788,579

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Cash Flows

Year ended December 31, 2009 with comparative figures for 2008

	2009	2008
		(restated - note 3)
Operating activities:		
Deficiency of revenue over expenses	\$ (89,056)	\$ (445,328)
Externally restricted funds net of expenditure	(2,761)	(4,292)
Non-cash post-retirement benefit	22,193	267,297
Amortization of capital assets	71,307	67,491
Capital assets funded from operations	11,614	9,335
Net decrease (increase) in other non-cash working capital	250,261	(346,879)
	263,558	(452,376)
Investing activities:		
Purchase of capital assets	(11,614)	(9,335)
Net increase (decrease) in cash and cash equivalents	251,944	(461,711)
Cash and cash equivalents, beginning of year	1,947,508	2,409,219
Cash and cash equivalents, end of year	\$ 2,199,452	\$ 1,947,508
Supplemental cash flow information:		
Interest received during the year	\$ 60,225	\$ 65,452

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements

Year ended December 31, 2009

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.

Gifts made in the fall campaign that have been received by year end are recognized as revenue in the year they are received. Pledges made during the fall campaign that are to be received in the following year are recognized as revenue in the period in which the pledge becomes receivable by the Foundation. Both pledges and gifts from the fall campaign are used to finance activities in the following fiscal year. The campaign expenses relating to the fall campaign are expensed in the year they are incurred.

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.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2009

2. Significant accounting policies (continued):

- (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.
- (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 that are cashable on demand or have original maturities of three months or less, as cash and cash equivalents. During 2009, these funds earned interest at an average of 2.65% (2008 – 2.78%).

(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. Non-restricted contributions are recorded as revenue in the period received or receivable.

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, 2009

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. During 2008 the Foundation amended plan eligibility criteria for employees and determined that employees commencing employment on or after January 1, 2008 are not eligible for post-retirement benefits.

The Foundation accrues its obligations for post-retirement 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. The excess of the net actuarial gain or loss over 10% of the greater of the benefit obligation is amortized over the average remaining service period of active employees of the plan. Past service costs from plan amendments are recognized in full in the year of the amendment.

The measurement date of the accrued benefit obligation coincides with the Foundation's fiscal year. The most recent actuarial valuation was as of December 31, 2007, extrapolated to December 31, 2009.

(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) Allocated expenses:

The Foundation incurs expenditures related to administration, marketing and communication that are not directly attributable to one aspect of the Foundation's operations. These expenditures are allocated to the operating activities of fundraising and United Way Community Programs based on number of employees and total salary and benefits of the employees in each of those activities as well as square footage of floor space occupied by each of those activities.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2009

2. Significant accounting policies (continued):

(h) 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.

3. Change in accounting policy:

Effective January 1, 2009, the Foundation adopted the Canadian Institute of Chartered Accountants ("CICA") amendments to section 1000 of the CICA Handbook. These amendments clarified the criteria for recognition of an asset or liability, removing the ability to recognize assets or liabilities solely on the basis of matching of revenue and expense items. The Foundation has retroactively adopted the recommendations, and therefore the 2008 comparative figures have been restated. The impact of the implementation of these standards on the Foundation's financial statements is described below:

Deferred campaign revenue:

Previously, gifts and special event revenue solicited in the fall campaign and received by year end were recorded as deferred campaign revenue and then recognized as revenue in the following year. Such deferred campaign revenue previously reported no longer meets the definition of a liability. This change has been applied retroactively and has increased the previously reported opening balance of the Stabilization Fund net assets by \$1,068,300 at January 1, 2008, reducing deferred campaign revenue by the same amount. The impact on Annual Campaign Donations for 2009 was a decrease of \$132,089 (2008 - \$62,199) as a result of this change in policy.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2009

4. Advance to the Windsor-Essex Community Foundation:

The Foundation has transferred \$400,000 to the Windsor-Essex Community Foundation ('WECF') which has established a segregated charitable fund within its accounts known as the United/Way Centraide Tomorrow Fund.

The agreement with WECF provides that the WECF 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 WECF at least 90 days notice. The agreement can be terminated by either party upon 90 days written notice, at which time the WECF is obligated to transfer back to the Foundation the accumulated capital and any undistributed income earned by the Fund. As of December 31, 2009, cumulative investment income of \$94,842 (2008 - \$69,964) has been earned and re-invested.

5. Capital assets:

	2009		
	Cost	Accumulated amortization	Net book value
Equipment	\$ 433,323	\$ 398,758	\$ 34,565
Leasehold improvements	612,951	355,320	257,631
	\$ 1,046,274	\$ 754,078	\$ 292,196

	2008		
	Cost	Accumulated amortization	Net book value
Equipment	\$ 421,709	\$ 368,314	\$ 53,395
Leasehold improvements	612,951	314,457	298,494
	\$ 1,034,660	\$ 682,771	\$ 351,889

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2009

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:

	2009	2008
Balance, beginning of year	\$ 118,126	\$ 56,868
Add amount received in the year	368,191	379,901
Less amount recognized as revenue in the year	(414,823)	(318,643)
Balance, end of year	\$ 71,494	\$ 118,126

7. Pension and other post-retirement benefits:

During 2008 the Foundation amended plan eligibility criteria for employees and determined that employees commencing employment on or after January 1, 2008 are not eligible for benefits.

A valuation as at December 31, 2007, revised for the plan amendment has been extrapolated to December 31, 2009 and used to determine the benefit costs for the current year.

The change in the accrued benefit obligation is as follows:

	2009	2008
Accrued benefit obligation, beginning of year	\$ 467,897	\$ 200,600
Add: plan amendment	–	234,651
Net periodic benefit cost:		
Current service cost	9,499	14,474
Interest	26,315	24,559
Amortization of actuarial gain	(3,606)	–
	32,208	39,033
Less: benefits paid	(10,015)	(6,387)
	22,193	32,646
Accrued benefit obligation, end of year	\$ 490,090	\$ 467,897

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2009

7. Pension and other post-retirement benefits (continued):

	2009	2008
Funded status:		
Total unfunded benefit obligation	\$ 398,551	\$ 358,478
Unamortized actuarial gain	91,539	109,419
Unfunded benefit obligation recognized	\$ 490,090	\$ 467,897

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

	2009	2008
Discount rate	6.75%	7.25%
Health care cost trend rate	12.5% in 2007, decreasing to 4.5% in 2018	
Employee average remaining service life	20.4 years	20.4 years

The approximate impact of a change in the discount rate is:

Change in obligation for 1% increase in trend rates	\$ (47,800)
Change in obligation for 1% decrease in trend rates	\$ 59,800

The approximate impact of a change in health insurance trend rates is:

Change in obligation for 1% increase in trend rates	\$ 67,800
Change in obligation for 1% decrease in trend rates	\$ (55,800)

Contributions to the defined contribution pension plan in the year were \$38,439 (2008 - \$35,617).

8. Externally restricted funds:

Changes in externally restricted funds are as follows;

	Balance, beginning of the year	Amount recognized in the year	Balance, end of year
Richardson – ABC literacy project	\$ 6,609	\$ (2,139)	\$ 4,470
Miller Canfield – literacy project	5,779	(622)	5,157
E-mentoring literacy project	10,271	-	10,271
	\$ 22,659	\$ (2,761)	\$ 19,898

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2009

9. Commitments:

Leases

The Foundation leases a property located at 300 Giles Blvd. East. The lease commenced January 1, 2001, for a 10 year period with an option to renew for 5 years. In 2008 the Foundation committed to extend the term of the lease to 2015 at a reduced annual rental. Remaining future minimum lease payments are \$117,215 per annum until the expiry of the lease on December 31, 2015.

In addition the Foundation has commitments under operating leases for office equipment, for which the minimum future payments as at December 31, 2009 are as follows:

2010	\$	15,466
2011		15,466
2012		14,392
2013		11,173
2014		11,173

Allocations to Member Agencies and Grants

In 2009 the Foundation reviewed its community investment priorities and determined to align future funding within three priorities: basic needs, kids and families, and neighbourhoods. The Foundation will enter into new funding agreements in 2010 for programs that align with investment priorities in these areas. In order to facilitate this transition and provide support to existing programs during the application process, the Foundation committed to fund continuing programs for up to 6 months in 2010 dependent on both their continued service delivery in 2010 and participation in the new funding application process. The maximum amount that could be paid out in 2010 under these commitments is \$1,827,000.

10. 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.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2009

11. 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 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, 2009, with comparative figures for 2008

	2009	2008
Alive Canada	\$ 25,453	\$ 29,709
Amherstburg Community Services	69,095	80,649
Association for Persons with Physical Disabilities of Windsor-Essex County	50,966	59,488
Big Brothers Big Sisters of Windsor and Essex County	307,219	358,591
Canadian Hearing Society	38,190	48,333
Canadian Mental Health Association Windsor-Essex County Branch	155,471	229,745
Canadian National Institute for the Blind - Windsor	31,072	66,623
Canadian Red Cross Windsor/Essex County	33,284	52,674
Centres for Seniors Windsor	157,417	183,740
Citizen Advocacy Windsor-Essex	51,254	59,824
Community Social Planning Council - Kingsville & Leamington	35,385	41,302
Credit Counselling Service of Southwestern Ontario	86,039	86,039
Distress Centre of Windsor-Essex County	49,204	49,204
East Windsor Community Service Centre (Drouillard Place)	105,407	98,587
Essex Community Services	84,103	98,166
Family Service Windsor-Essex County	-	54,027
Girl Guides of Canada - Windsor-Essex County	20,562	24,000
Glengarda Child & Family Services	316,330	335,403
Hospice of Windsor and Essex County Inc.	123,974	144,705
House of Shalom Youth Centre	97,262	113,526
House of Sophrosyne	50,327	79,025
John Howard Society of Windsor-Essex County	90,704	139,200
Lakeshore Community Services	40,925	47,768
Multicultural Council of Windsor and Essex County	59,224	69,127
Salvation Army	268,813	291,988
Sandwich Teen Action Group	63,741	74,400
Scouts Canada Trishore Council in Windsor and Essex	108,035	126,100
Sexual Assault Crisis Centre of Essex County Inc.	16,249	27,681
Shalom Counselling Services	24,342	28,412
South Essex Community Council	39,170	45,720
St. Leonard's House	7,155	8,352
Unemployed Help Centre of Windsor Inc.	117,277	124,406
United Way of Canada	45,000	50,378
Victorian Order of Nurses Windsor-Essex County Branch	35,879	56,142
Well-Come Centre for Human Potential	36,922	54,958
Windsor-Essex County Family YMCA	205,625	243,228
Windsor-Essex County Schools Safety Patrol Association	26,564	31,006
Windsor-Essex Family Network	27,451	32,041
Windsor-Essex Therapeutic Riding Association	75,662	88,314
Windsor Homes Coalition Inc.	53,074	53,074
Windsor Jewish Community Centre	64,160	74,889
Windsor Occupational Health Information Service	120,810	141,012
Youth & Family Resource Network of Windsor-Essex County	98,414	114,870
	\$ 3,513,210	\$ 4,216,426

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Special Grants

Schedule 2

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
211	\$ 95,577	\$ 111,040
East Windsor Community Service Centre (Drouillard Place)	19,583	-
Glengarda Child & Family Services - Early Intervention	124,238	124,238
St. John's Ambulance Southwestern Ontario	-	2,247
Unemployed Help Centre of Windsor Inc.	25,000	-
Windsor Regional Children's Centre (Counselling)	-	9,420
	\$ 264,398	\$ 246,945

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Other Revenue

Schedule 3

Year ended December 31, 2009, with comparative figures for 2008

	Fundraising		Community Programs		Administration and General Operations		Total		Externally funded programs		
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	
Revenue:											
Administrative fees	\$ -	\$ -	\$ 18,270	\$ 12,010	\$ -	\$ -	\$ 18,270	\$ 12,010	\$ 33,749	\$ 65,280	
Occupancy	-	-	-	-	82,991	74,975	82,991	74,975	-	-	
Other	11,912	12,720	14,160	17,396	19,447	31,688	45,519	61,804	17,474	30,835	
	<u>\$ 11,912</u>	<u>\$ 12,720</u>	<u>\$ 32,430</u>	<u>\$ 29,406</u>	<u>\$ 102,438</u>	<u>\$ 106,663</u>	<u>\$ 146,780</u>	<u>\$ 148,789</u>	<u>\$ 51,223</u>	<u>\$ 96,115</u>	

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Operating Expenses

Schedule 4

Year ended December 31, 2009, with comparative figures for 2008

	Fundraising		United Way Community Programs		Administration, Marketing & Communication		Externally funded programs	
	2009	2008	2009	2008	2009	2008	2009	2008
Salaries	\$ 423,351	\$ 416,574	\$ 276,746	\$ 434,504	\$ 300,746	\$ 323,866	\$ 231,030	\$ 175,576
Fringe benefits	76,357	73,566	71,164	95,463	58,811	61,051	23,899	30,889
Occupancy	60,218	61,106	52,691	53,471	138,012	140,000	-	-
Office	35,099	47,787	19,973	20,852	19,042	20,646	26,563	6,648
Recruitment and education	3,027	5,765	631	1,712	1,644	2,663	26,085	27,921
Promotion and publicity	97,865	160,314	23,538	23,790	6,073	22,920	31,999	12,433
Purchased services	25,910	26,597	11,339	17,056	19,771	18,465	-	24,022
Capital expenditure	-	-	-	983	11,614	8,352	-	-
Miscellaneous	18,074	18,686	7,242	12,746	19,187	17,522	28,480	29,145
	739,901	810,395	463,324	660,577	574,900	615,485	368,056	306,634
Allocation of administration, marketing and communication expenses	258,705	276,968	316,195	338,517	(574,900)	(615,485)	-	-
	\$ 998,606	\$ 1,087,363	\$ 779,519	\$ 999,094	\$ -	\$ -	\$ 368,056	\$ 306,634

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Year ended December 31, 2009, with comparative figures for 2008

Schedule of Fundraising Expense as a proportion of Gross Campaign Revenue

Schedule 5

	2009		2008	
Direct costs	\$	739,901 12.6%	\$	810,395 12.1%
Administration		258,705 4.4%		276,968 4.1%
Fundraising expense		998,606 17.0%		1,087,363 16.3%
Gross campaign revenue	\$	5,881,769 100.0%	\$	6,689,409 100.0%

Schedule of Community Investments by Impact Area

Schedule 6

	2009		2008	
Children & Youth	\$	1,071,162 23.5%	\$	1,322,075 24.2%
Community Supports		1,470,619 32.3%		1,801,682 32.9%
Individuals & Families		1,610,784 35.3%		1,860,452 34.1%
Persons with Disabilities		195,890 4.3%		218,182 4.0%
Seniors		208,672 4.6%		260,074 4.8%
Total Investment by Impact Area		4,557,127 100.0%		5,462,465 100.0%
Designations - Healthpartners, Non-Member Agencies		39,974		33,823
	\$	4,597,101	\$	5,496,288