

Financial Statements of

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

Year ended December 31, 2008



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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, 2008 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, 2008 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 27, 2009

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,947,508	\$ 2,409,219
Prior years' campaigns pledges receivable	742,885	402,228
Other receivables	110,686	147,083
Prepaid expenses	42,715	47,020
	2,843,794	3,005,550
Advance to Windsor-Essex Community Foundation (note 4)	400,000	400,000
Capital assets (note 5)	351,889	410,045
	\$ 3,595,683	\$ 3,815,595

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 221,081	\$ 329,263
Deferred grant revenue (note 6)	118,126	56,868
Deferred campaign revenue	1,006,101	1,068,300
Post-retirement benefit obligation (note 3)	467,897	200,600
	1,813,205	1,655,031

Net Assets

Invested in capital assets	351,889	410,045
Externally restricted funds (note 8)	22,659	26,951
Internally designated for Tomorrow Fund	797,929	765,535
Internally designated for Stabilization Fund	610,001	958,033
	1,782,478	2,160,564
Commitments (note 7)		
	\$ 3,595,683	\$ 3,815,595

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, 2008, with comparative figures for 2007

	2008			2007		
	United Way funded programs	Externally funded programs	Total	United Way funded programs	Externally funded programs	Total
Revenue						
Annual Campaign Donations	\$ 6,752,085	\$ -	\$ 6,752,085	\$ 7,234,129	\$ -	\$ 7,234,129
Bequests	11,622	-	11,622	2,590	-	2,590
Funds transferred from other United Ways/Centraides	1,242	-	1,242	3,061	-	3,061
Funds transferred to other United Ways/Centraides	(1,719)	-	(1,719)	(2,585)	-	(2,585)
Gross Campaign Revenue	6,763,230	-	6,763,230	7,237,195	-	7,237,195
Fees and charges	(836)	-	(836)	(1,112)	-	(1,112)
Pledge shrinkage	(703,865)	-	(703,865)	(685,661)	-	(685,661)
Net Campaign Revenue	6,058,529	-	6,058,529	6,550,422	-	6,550,422
Grants	-	158,089	158,089	-	92,729	92,729
Investment income	65,452	-	65,452	80,304	-	80,304
Sponsorships	115,266	52,430	167,696	119,058	49,535	168,593
Other revenue (schedule 3)	148,789	96,115	244,904	176,024	112,143	288,167
Total Revenue	6,388,036	306,634	6,694,670	6,925,808	254,407	7,180,215
Fundraising Expenses (schedule 4, 5)	(1,087,363)	-	(1,087,363)	(1,094,562)	-	(1,094,562)
Net Revenue available for Programs	5,300,673	306,634	5,607,307	5,831,246	254,407	6,085,653
Expenses						
Allocations to Member Agencies (schedule 1)	4,216,426	-	4,216,426	4,602,057	-	4,602,057
Special Grants (schedule 2)	246,945	-	246,945	136,969	-	136,969
Designations - Healthpartners, Non-Member Agencies	33,823	-	33,823	45,509	-	45,509
United Way Community Programs (schedule 4)	999,094	306,634	1,305,728	912,800	254,407	1,167,207
Total Community Investments (schedule 6)	5,496,288	306,634	5,802,922	5,697,335	254,407	5,951,742
Other income (expense):						
Adjustments to prior pledge shrinkage estimates	93,810	-	93,810	177,897	-	177,897
Agency surpluses returned	20,818	-	20,818	4,391	-	4,391
Post-retirement benefit obligation amendment (note 3)	(234,651)	-	(234,651)	-	-	-
Amortization of capital assets	(67,491)	-	(67,491)	(67,387)	-	(67,387)
	(187,514)	-	(187,514)	114,901	-	114,901
(Deficiency) excess of revenue over expenses	\$ (383,129)	\$ -	\$ (383,129)	\$ 248,812	\$ -	\$ 248,812

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Changes in Net Assets

Year ended December 31, 2008, with comparative figures for 2007

	Capital assets	Externally restricted funds	Tomorrow Fund	Stabilization Fund	2008	2007
Balance, beginning of year	\$ 410,045	\$ 26,951	\$ 765,535	\$ 958,033	\$ 2,160,564	\$ 2,074,671
Adjusted to record previously unrecognized post-retirement benefit obligation (note 3)	-	-	-	-	-	(192,578)
Balance, beginning of year as adjusted	\$ 410,045	\$ 26,951	\$ 765,535	\$ 958,033	\$ 2,160,564	\$ 1,882,093
(Deficiency) excess of revenue over expenses	(67,491)	-	32,394	(348,032)	(383,129)	248,812
Externally restricted donations net of expenditure (note 8)	-	(4,292)	-	-	(4,292)	26,951
Purchase of capital assets funded from operations	9,335	-	-	-	9,335	2,708
Balance, end of year	\$ 351,889	\$ 22,659	\$ 797,929	\$ 610,001	\$ 1,782,478	\$ 2,160,564

See accompanying notes to financial statements.

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Statement of Cash Flows

Year ended December 31, 2008 with comparative figures for 2007

	2008	2007
Operating activities:		
(Deficiency) excess of revenue over expenses	\$ (383,129)	\$ 248,812
Externally restricted funds net of expenditure	(4,292)	26,951
Non-cash post-retirement benefit	267,297	8,022
Amortization of capital assets	67,491	67,387
Capital assets funded from operations	9,335	2,708
Net (decrease) increase in other non-cash working capital	(409,078)	352,535
	(452,376)	706,415
Investing activities:		
Purchase of capital assets	(9,335)	(2,708)
Net (decrease) increase in cash and cash equivalents	(461,711)	703,707
Cash and cash equivalents, beginning of year	2,409,219	1,705,512
Cash and cash equivalents, end of year	\$ 1,947,508	\$ 2,409,219
Supplemental cash flow information:		
Interest received during the year	\$ 65,452	\$ 80,304

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements

Year ended December 31, 2008

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, 2008

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 that are cashable on demand or have original maturities of three months or less, as cash and cash equivalents. During 2008, these funds earned interest at an average of 2.78% (2007 – 3.74%).

(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 2007 campaign. The results of the 2008 campaign will be reported as revenue in the 2009 financial statements. Cash donations received for the 2008 campaign prior to December 31, 2008 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, 2008

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 the year the Foundation amended plan eligibility criteria for employees and determined that employees commencing employment on or after January 1, 2008 will not be 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, 2008.

(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.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2008

2. Significant accounting policies (continued):

(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.

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 that year. It was not practical to determine the net benefit cost for 2007.

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

A revised valuation as at December 31, 2007, extrapolated to December 31, 2008 has been used to determine the benefit costs for the current year.

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2008

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

The change in the accrued benefit obligation is as follows:

	<u>2008</u>	<u>2007</u>
Accrued benefit obligation, beginning of year	\$200,600	\$192,578
Add: Plan amendment	\$234,651	-
Add: Net periodic benefit cost		
Current service cost	14,474	1,900
Interest	<u>24,559</u>	<u>11,000</u>
	39,033	12,900
Less: Benefits paid	<u>(6,387)</u>	<u>(4,878)</u>
	<u>\$32,646</u>	<u>\$8,022</u>
Accrued benefit obligation, end of year	<u>\$467,897</u>	<u>\$200,600</u>
Funded status;		
Total unfunded benefit obligation	\$358,478	\$200,600
Unrecognized actuarial gain	<u>109,419</u>	-
Unfunded benefit obligation recognized	<u>\$467,897</u>	<u>\$200,600</u>

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

Discount rate	7.25%	5.50%
Health care cost trend rate	12.5% 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	-\$46,600
Change in obligation for 1% decrease in trend rates	+\$60,900

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

Change in obligation for 1% increase in trend rates	+\$60,900
Change in obligation for 1% decrease in trend rates	-\$50,200

Contributions to the defined contribution pension plan in the year were \$35,617 (2007 - \$29,089).

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2008

4. Advance to the Windsor-Essex Community Foundation:

During 2004, the Foundation entered into a strategic alliance agreement with the Windsor-Essex Community Foundation (the "WECF"). 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 WECF. As of December 31, the Foundation has transferred \$400,000 to the WECF 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 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, 2008, cumulative investment income of \$69,964 (2007 - \$61,993) has been earned and re-invested.

5. Capital assets:

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

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

UNITED WAY / CENTRAIDE WINDSOR – ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended December 31, 2008

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:

	2008	2007
Balance, beginning of year	\$ 56,868	\$ 61,177
Add amount received in the year	379,901	272,997
Less amount recognized as revenue in the year	(318,643)	(277,306)
Balance, end of year	\$ 118,126	\$ 56,868

7. Commitments:

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, 2008 are as follows:

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, 2008

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	\$ 6,680	\$ 71	\$ 6,609
Miller Canfield – literacy project	10,000	4,221	5,779
E-mentoring literacy project	10,271	-	10,271
	<u>\$ 26,951</u>	<u>\$ 4,292</u>	<u>\$ 22,659</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, 2008, with comparative figures for 2007

	2008	2007
Alive Canada	\$ 29,709	\$ 29,709
Amherstburg Community Services	80,649	87,468
Association for Persons with Physical Disabilities of Windsor-Essex County	59,488	59,488
Big Brothers Big Sisters of Windsor and Essex County	358,591	358,591
Canadian Hearing Society	48,333	59,604
Canadian Mental Health Association Windsor-Essex County Branch	229,745	229,745
Canadian National Institute for the Blind - Windsor	66,623	157,686
Canadian Red Cross Windsor/Essex County	52,674	59,660
Catholic Family Services	-	215,210
Centres for Seniors Windsor	183,740	183,740
Citizen Advocacy Windsor-Essex	59,824	73,189
Community Social Planning Council - Kingsville & Leamington	41,302	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)	98,587	98,587
Essex Community Services	98,166	98,166
Family Service Windsor- Essex County	54,027	180,707
Girl Guides of Canada - Windsor-Essex County	24,000	32,916
Glengarda Child & Family Services	335,403	-
Hospice of Windsor and Essex County Inc.	144,705	144,705
House of Shalom Youth Centre	113,526	113,526
House of Sophrosyne	79,025	79,025
Information Windsor	-	140,044
John Howard Society of Windsor-Essex County	139,200	145,020
Lakeshore Community Services	47,768	47,768
Multicultural Council of Windsor and Essex County	69,127	69,127
Salvation Army	291,988	327,694
Sandwich Teen Action Group	74,400	74,400
Scouts Canada Trishore Council in Windsor and Essex	126,100	126,100
Sexual Assault Crisis Centre of Essex County Inc.	27,681	27,681
Shalom Counselling Services	28,412	28,412
South Essex Community Council	45,720	52,138
St. Leonard's House	8,352	8,352
Unemployed Help Centre of Windsor Inc.	124,406	124,406
United Way of Canada	50,378	54,750
Victorian Order of Nurses Windsor-Essex County Branch	56,142	98,931
Well-Come Centre for Human Potential	54,958	54,958
Windsor-Essex County Family YMCA	243,228	245,655
Windsor-Essex County Schools Safety Patrol Association	31,006	31,007
Windsor-Essex Family Network	32,041	32,041
Windsor-Essex Therapeutic Riding Association	88,314	88,314
Windsor Homes Coalition Inc.	53,074	53,074
Windsor Jewish Community Centre	74,889	74,889
Windsor Occupational Health Information Service	141,012	141,019
Windsor Regional Children's Centre (Counselling)	-	3,140
Youth & Family Resource Network of Windsor-Essex County	114,870	114,870
	\$ 4,216,426	\$ 4,602,057

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Special Grants

Year ended December 31, 2008, with comparative figures for 2007

Schedule 2

	2008	2007
211	\$ 111,040	\$ 12,731
Glengarda Child & Family Services - Early Intervention	124,238	124,238
St. John's Ambulance Southwestern Ontario	2,247	-
Windsor Regional Children's Centre (Counselling)	9,420	-
	<u>\$ 246,945</u>	<u>\$ 136,969</u>

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Other Revenue

Schedule 3

Year ended December 31, 2008, with comparative figures for 2007

	Fundraising		Community Programs		Administration and General Operations		Total		Externally funded programs	
	2008	2007	2008	2007	2008	2007	2008	2007	2008	2007
Revenue:										
Administrative fees	\$ -	\$ -	\$ 12,010	\$ 13,050	\$ -	\$ -	\$ 12,010	\$ 13,050	\$ 65,280	\$ 68,585
Occupancy	-	-	-	-	74,975	84,024	74,975	84,024	-	-
Other	12,720	21,168	17,396	13,123	31,688	44,659	61,804	78,950	30,835	43,558
	\$ 12,720	\$ 21,168	\$ 29,406	\$ 26,173	\$ 106,663	\$ 128,683	\$ 148,789	\$ 176,024	\$ 96,115	\$ 112,143

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Schedule of Operating Expenses

Schedule 4

Year ended December 31, 2008, with comparative figures for 2007

	Fundraising		United Way Community Programs		Administration, Marketing & Communication		Externally funded programs	
	2008	2007	2008	2007	2008	2007	2008	2007
Salaries	\$ 416,574	\$ 394,385	\$ 434,504	\$ 356,321	\$ 323,866	\$ 360,676	\$ 175,576	\$ 151,428
Fringe benefits	73,566	55,782	95,463	56,124	61,051	65,033	30,889	21,234
Occupancy	61,106	59,296	53,471	51,884	140,000	135,898	-	-
Office	47,787	48,985	20,852	22,279	20,646	22,213	6,648	13,471
Recruitment and education	5,765	5,306	1,712	2,639	2,663	3,129	27,921	15,733
Promotion and publicity	160,314	198,642	23,790	46,951	22,920	13,613	12,433	13,336
Purchased services	26,597	24,786	17,056	12,479	18,465	26,339	24,022	12,692
Capital expenditure	-	-	983	-	8,352	2,708	-	-
Miscellaneous	18,686	17,892	12,746	10,305	17,522	13,697	29,145	26,513
	<u>810,395</u>	<u>805,074</u>	<u>660,577</u>	<u>558,982</u>	<u>615,485</u>	<u>643,306</u>	<u>306,634</u>	<u>254,407</u>
Allocation of administration marketing and communications expenses	276,968	289,488	338,517	353,818	(615,485)	(643,306)	-	-
	<u>\$ 1,087,363</u>	<u>\$ 1,094,562</u>	<u>\$ 999,094</u>	<u>\$ 912,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,634</u>	<u>\$ 254,407</u>

UNITED WAY / CENTRAIDE WINDSOR - ESSEX COUNTY

Year ended December 31, 2008, with comparative figures for 2007

Schedule of Fundraising Expense as a proportion of Gross Campaign Revenue

Schedule 5

	2008		2007	
Direct costs	\$ 810,395	12.0%	\$ 805,074	11.1%
Administration	276,968	4.1%	289,488	4.0%
Fundraising Expense	1,087,363	16.1%	1,094,562	15.1%
Gross Campaign Revenue	\$ 6,763,230	100.0%	\$ 7,237,195	100.0%

Schedule of Community Investments by Impact Area

Schedule 6

	2008		2007	
Children & Youth	\$ 1,322,075	24.2%	\$ 1,338,109	23.7%
Community Supports	1,801,682	32.9%	1,816,481	32.1%
Individuals & Families	1,860,452	34.1%	1,855,830	32.8%
Persons with Disabilities	218,182	4.0%	320,516	5.7%
Seniors	260,074	4.8%	320,890	5.7%
Total Investment by Impact Area	5,462,465	100.0%	5,651,826	100.0%
Designations - Healthpartners, Non-Member Agencies	33,823		45,509	
	\$ 5,496,288		\$ 5,697,335	