

United Way of Brandon & District
Financial Statements
For the Period Ended March 31, 2019

United Way of Brandon & District
Financial Statements
For the Period Ended March 31, 2019

Contents

Independent Auditor's Report	1
Financial Statements	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Schedules	19



Tel: 204 727 0671
Fax: 204 726 4580
Toll Free: 800 775 3328
www.bdo.ca

BDO Canada LLP
148 - 10th Street
Brandon MB R7A 4E6 Canada

Independent Auditor's Report

To the board of directors of United Way of Brandon & District

Qualified Opinion

We have audited the financial statements of United Way of Brandon & District (the Organization), which comprise the statement of financial position as at March 31, 2019, the statements of operations, changes in net assets and cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and the results of its operations and its cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the periods ended March 31, 2019 and December 31, 2017, current assets as at March 31, 2019 and December 31, 2017, and net assets as at January 1, 2018 and March 31, 2019 and January 1, 2017 and December 31, 2017. Our audit opinion on the financial statements for the year ended December 31, 2017 was modified accordingly because of the possible effects of this limitation in scope

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 Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the 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.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Organization'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 the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 the Organization'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 the Organization'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 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 the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

BDO Canada LLP

Chartered Professional Accountants

Brandon, Manitoba
May 1, 2019

United Way of Brandon & District Statement of Financial Position

	March 31 2019	December 31 2017
Assets		
Current		
Cash	\$ 606,523	\$ 629,089
Accounts receivable (Note 2)	152,804	388,718
Inventory	-	2,817
Prepaid expenses	9,588	3,386
	768,915	1,024,010
Long-term investments (Note 3)	334,168	337,167
Tangible capital assets (Note 4)	6,114	9,171
Donated life insurance assets (Note 8)	16,686	18,295
	\$ 1,125,883	\$ 1,388,643
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 23,059	\$ 43,670
Deferred revenue (Note 5)	144,434	173,094
Donor designations	42,943	75,832
Fund distribution payable	545,800	514,967
Deferred donated life insurance revenue (Note 8)	16,686	18,295
	772,922	825,858
Net Assets		
Internally Restricted Community Response (Note 9)	14,044	13,743
Internally Restricted for Coats for Kids (Note 9)	(1,118)	1,268
Invested in Capital Assets (Note 9)	6,114	9,171
Internally Restricted for Operating Contingencies (Note 9)	57,429	87,429
Internally Restricted for Equipment and Software Purchases (Note 9)	21,221	21,221
Unrestricted Net Assets (Note 9)	203,673	380,426
Internally Restricted for Programs (Note 9)	13,754	13,793
Restricted Debbie Arsenault Community (Note 9)	37,844	35,734
	352,961	562,785
	\$ 1,125,883	\$ 1,388,643

Commitments (Note 6)

On behalf of the Board:

_____ Director

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

United Way of Brandon & District Statement of Operations

For the period ended	March 31 2019	December 31 2017
Revenue		
Donation revenue	\$ 642,811	\$ 726,111
Funds transferred to United Way - Centraide Health Partners	<u>(5,731)</u>	<u>(8,784)</u>
Gross campaign revenue	637,080	717,327
Uncollectible pledges (recovery)	<u>8,232</u>	<u>(25,655)</u>
Net campaign revenue	645,312	691,672
Grant Revenue	8,171	5,842
BACF Grant Revenue	-	7,000
Province of Manitoba	214,324	170,184
Sponsorship and fundraising	46,425	43,943
Interest income	4,215	1,557
Donated insurance policy premium	2,410	801
Other revenue	2,121	1,192
Investment income	<u>2,887</u>	<u>-</u>
Total Revenue	<u>925,865</u>	<u>922,191</u>
Total Expenses - Schedule 1	<u>1,135,689</u>	<u>929,198</u>
Deficiency of revenues over expenses	<u>\$ (209,824)</u>	<u>\$ (7,007)</u>

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

**United Way of Brandon & District
Statement of Changes in Net Assets**

	Internally Restricted Community Response	Internally Restricted for Coats for Kids	Invested in Capital Assets	Internally Restricted for Operating Contingencies	Internally Restricted for Equipment and Software Purchases	Unrestricted Net Assets	Internally Restricted for Programs	Restricted Debbie Arsenault Community	Total March 31, 2019	Total December 31, 2017
Balance, beginning of the period	\$ 13,743	\$ 1,268	\$ 9,171	\$ 87,429	\$ 21,221	\$ 380,426	\$ 13,793	\$ 35,734	\$ 562,785	\$ 569,792
Excess (deficiency) of revenues over expenses	301	(4,386)	(3,057)	-	-	(199,753)	(5,039)	2,110	(209,824)	(7,007)
Interfund transfers	-	2,000	-	(30,000)	-	23,000	5,000	-	-	-
Balance, end of the period	\$ 14,044	\$ (1,118)	\$ 6,114	\$ 57,429	\$ 21,221	\$ 203,673	\$ 13,754	\$ 37,844	\$ 352,961	\$ 562,785

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

United Way of Brandon & District Statement of Cash Flows

For the period ended	March 31 2019	December 31 2017
Cash flows from operating activities		
Deficiency of revenues over expenses	\$ (209,824)	\$ (7,007)
Items not affecting cash:		
Amortization of capital assets	3,057	5,372
	(206,767)	(1,635)
Changes in non-cash working capital:		
Accounts receivable	235,914	(30,012)
Inventories	2,817	218
Prepaid expenses	(6,202)	(1,519)
Accounts payable and accrued liabilities	(20,610)	2,246
Deferred contributions	(28,660)	(6,205)
Donor designations	(32,890)	16,236
Fund distribution payable	30,833	(6,673)
	(25,565)	(27,344)
Cash flows from investing activities		
Purchase of investments	-	(300,000)
Acquisition of capital assets	-	(13,755)
Change in long-term investments	2,999	(1,511)
	2,999	(315,266)
Net decrease in cash	(22,566)	(342,610)
Cash, beginning of the period	629,089	971,699
Cash, end of the period	\$ 606,523	\$ 629,089

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

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies

Nature and Purpose of Organization

The United Way of Brandon & District is a Not-for-Profit organization. The United Way of Brandon & District purpose is to mobilize resources to support a broad range of non-profit human care services. It exists to improve the quality of life and build a stronger, safer, more caring community. The United Way of Brandon & District serves Brandon and district.

The United Way of Brandon & District is a charitable organization, and as such, is exempt from income tax on its earnings under Section 149(2) of the Income Tax Act.

Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

Revenue Recognition

The United Way of Brandon & District follows the deferral method of accounting for contributions.

Donations pledged, but not yet received have been recorded as pledges receivable. Pledges receivable are recorded based on management's best estimate of pledges to be received from the campaign.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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.

Endowment contributions are recognized as direct increases in net assets.

Restricted net investment income is recognized as revenue in the year in which the related expenses are incurred. Restricted net investment income that must be added to the principal amount of resources held for endowment is recognized as a direct increase in net assets. Unrestricted net investment income is recognized as revenue when earned.

Life insurance policies donated to, and held by, United Way of Brandon & District are recorded as a long-term investment and deferred revenue. Life insurance policies are recorded at fair value. Fair value is determined as the cash surrender value. Increases in the fair value are recorded directly to the investment and deferred revenue balances. Revenue will be recognized in the period of receipt of the cash surrender value of death benefit.

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (continued)

Financial Instruments

Financial Instruments are recorded at fair value at initial recognition.

In subsequent periods, financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (continued)

Tangible Capital Assets Purchased tangible capital assets are stated at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution and are amortized, unless fair value is not determinable in which case contributed tangible capital assets are recorded at nominal value at the date of contribution. Expenditures for repairs and maintenance are expensed as incurred. Betterments that extend the useful life of the tangible capital asset are capitalized.

Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Furniture and equipment	Straight-line	5 years
Computer equipment	Straight-line	3 years

When a tangible capital asset no longer has any long-term service potential to the United Way of Brandon & District, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Any unamortized deferred contribution amount related to the tangible capital asset is recognized in revenue in the statement of operations, provided that all restrictions have been complied with.

When a tangible capital asset is disposed of, the difference between the net proceeds on disposition and the net carrying amount is recognized in the statement of operations. Any unamortized deferred contribution amount related to the tangible capital asset disposed of is recognized in revenue in the statement of operations, provided that all restrictions have been complied with.

Contributed Services Volunteers contribute many hours per year to assist the United Way of Brandon & District in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Inventory Inventory consists of cook books that are being sold as part of a fundraiser and are held at cost.

Deferred revenue Deferred revenue is the portion of grants received prior to year end which relates to programs and services to be delivered after year end.

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

2. Accounts Receivable

	March 31 2019	December 31 2017
Campaign pledges	\$ 179,871	\$ 447,607
Allowance for doubtful accounts	(30,000)	(60,000)
	149,871	387,607
GST	1,372	1,111
Trade	1,561	-
	\$ 152,804	\$ 388,718

3. Investments

The carrying amounts of investments are comprised of the following:

	March 31 2019	December 31 2017
Guaranteed Investment Certificate maturing October 2019, with an interest rate of 2.4%	\$ 91,053	\$ 301,433
Guaranteed Investment Certificate maturing March 2020, with an interest rate of 1.50%	37,844	35,734
	128,897	337,167
At fair value: Portfolio of marketable securities	205,271	-
	\$ 334,168	\$ 337,167

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

4. Tangible Capital Assets

	March 31, 2019		December 31, 2017	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Furniture and Equipment	\$ 16,822	\$ (16,822)	\$ 16,822	\$ (16,822)
Computer Equipment	32,223	(26,109)	32,223	(23,052)
	49,045	(42,931)	49,045	(39,874)
		\$ 6,114		\$ 9,171

5. Deferred Contributions

Changes in the deferred contributions balance are as follows:

	March 31 2019	December 31 2017
Beginning balance	\$ 173,094	\$ 179,299
Less: amounts recognized as revenue in the year	(173,094)	(179,299)
Add: amounts received related to expenses of a subsequent period	144,434	173,094
Ending balance	\$ 144,434	\$ 173,094

6. Other Commitments

The United Way of Brandon & District has entered into a lease agreement with Xerox for their printer, Pitney Bowes for their postage meter, and a lease agreement with Towers Realty Group for the lease of the office space with estimated annual payments for the next five years as follows:

2020	\$ 25,290
2021	25,290
2022	4,747
2023	1,072
2024	235
	\$ 56,634

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

7. General Management and Administration Allocation

General management and administration expenses are incurred to support functional areas and are allocated to fundraising and program expenses based on the time study method. Following this method, general management and administration expenses are allocated as follows:

	March 31 2019	December 31 2017
Fundraising expenses	60%	60%
Program expenses	40%	40%

8. Future Benefit

The United Way is currently the beneficiary of four life insurance policies. The Organization issues charity receipts to the individuals registered under the life insurance policy for the amount of their annual premiums. The Organization is then entitled to an estimated future benefit of \$926,967 from the insurance policies as follows:

	March 31 2019	December 31 2017
Current cash value	\$ 16,686	\$ 18,295
Estimated term benefit	910,281	910,241
	\$ 926,967	\$ 928,536

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

9. Capital Management

The Organization manages the following capital:

	March 31 2019	December 31 2017
Capital Asset Fund	\$ 6,114	\$ 9,171
Coats for Kids Fund	(1,118)	1,268
Community Fund	203,673	380,426
Community Response Fund	14,044	13,743
Debbie Arsenault Community Fund	37,844	35,734
Equipment and Software Purchases Fund	21,221	21,221
Operating Contingencies Fund	57,429	87,429
Programs Fund	13,754	13,793
	\$ 352,961	\$ 562,785

The Organization sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the organization may reduce the amount of funds that are disbursed in any particular year to ensure the survival and longevity of the organization.

10. Restrictions on Net Assets

The Organization has placed the following internal restrictions on its net assets. These internally restricted amounts are not available for other purposes without prior approval of the Board of Directors.

Community Response

The purpose of the restriction for Community Response is to set aside a certain portion of community generated dollars annually for distribution through the Community Response Grant program. The funding stream affiliated with this will allow the Organization to respond more quickly to urgent community needs and encourage community not-for-profit organizations to work collaboratively to develop community driven strategies that will solve community specific needs.

Coats for Kids

The Coats for Kids restriction was set up to hold in reserve, a specific amount of funding that would be available should the community sponsorship of this community collaborative program suffer negatively. This restriction ensures the Coats for Kids program will continue to operate over the long-term.

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

10. Restrictions on Net Assets (continued)

Capital Assets

The Capital Assets restriction was established to record the investment in unamortized capital assets. The purchase price of capital assets is funded through transfers from unrestricted net assets. On an annual basis, amortization is charged to this amount.

Operating Contingencies

The purpose of the Operating Contingencies restriction is to support the sustainability of long-term funding for the Organization's office operations and associated infrastructure financial requirements, on-going community programs not otherwise funded, and services and operating costs in special circumstances that are not funded through core revenue.

Equipment and Software Purchases

The Equipment and Software Purchases restriction was set up to hold in reserve a specific amount of funding that would be available to fund future equipment and software purchases when needed.

Community/Unrestricted

The Community restriction is the accumulation of resources dedicated or directed to supporting investments in the community. The purpose of this account is the investment of unrestricted resources in the community through funding in accordance with multi-year funding agreements and expenditures for community services, programs or initiatives, which support sustainable community solutions to pressing social issues. Restricted resources are distributed in accordance with the directions of the donor.

Programs

The Programs restriction contains funds reserved for possible partnerships or new United Way run programs which would benefit one of the three focus areas of: moving people from poverty to possibility, helping kids be all they can be, or creating safe and healthy neighbourhoods.

Debbie Arsenault

This account was established from an amount donated from the estate of Debbie Arsenault. It is set up for endowment purposes with the interest earned to be used to help with the operations of the United Way of Brandon & District

11. Comparison to Prior Year

During 2018 the organization changed the year end from December 31 to March 31. The current period's figures are based on the fifteen month period from January 1, 2018 to March 31, 2019. The comparative figures are based on a twelve month period from January 1, 2017 to December 31, 2017.

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

12. Financial Instruments

The organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise noted.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Credit risk arises principally from receivables. The United Way of Brandon & District's financial instruments that are exposed to concentrations of credit risk relate primarily to its grants and pledges receivable.

The United Way of Brandon & District is also exposed to credit risk arising from all of its bank accounts being held at one financial institution and deposits are only insured up to \$100,000.

There have not been any changes in the risk from the prior year

Liquidity risk

Liquidity risk is the risk that the United Way of Brandon & District will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the United Way of Brandon & District will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The United Way of Brandon & District is exposed to this risk mainly in respect of its accounts payable.

There have not been any changes in the risk from the prior year

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The United Way of Brandon & District is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-interest instruments subject the United Way of Brandon & District to a fair value risk while the floating rate instruments subject it to a cash flow risk. However, the risk associated with investments is reduced to a minimum since these assets are invested in fixed income securities.

There have not been any changes in the risk from the prior year

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

13. Allocations to Multi Year Funding

	March 31 2019	December 31 2017
Big Brothers & Sisters of Brandon	\$ 12,500	\$ 10,000
Brandon Learning Disabilities Association	25,000	20,000
Brandon and Area Youth for Christ	18,750	15,000
Brandon Literacy Council	25,000	20,000
Brandon Regional Health Centre Foundation Inc. (SPIN)	7,500	-
Brandon School Division - Youth Revolution	12,500	10,000
Brandon's Food for Thought	25,000	20,000
Canadian Diabetes Association	6,250	5,000
Canadian Red Cross	15,000	12,000
Child & Family Services of Western Manitoba	43,750	35,000
COR Enterprises	31,250	25,000
CNIB	25,000	20,000
Family Visions - Meal Plan	12,500	10,000
Helping Hands Soup Kitchen	27,459	21,967
Mood Disorders Association of Canada	7,500	-
MS Society Westman Chapter	25,000	20,000
Parkinson Society of MB	13,750	11,000
St. John Council for Manitoba	7,500	-
Samaritan House Ministries	43,750	35,000
Sexuality Education Resource Centre	16,250	13,000
Society of Manitobans with Disabilities	7,500	-
The Counselling Centre	37,500	30,000
The John Howard Society	37,500	30,000
The Women's Resource Centre	25,000	20,000
Westman Aphasia Project	12,500	10,000
Westman Immigrant Services	27,500	22,000
YMCA of Brandon	56,250	45,000
YWCA	56,250	45,000
Westman Hospice	13,333	10,000
	\$ 674,542	\$ 514,967

United Way of Brandon & District Notes to Financial Statements

March 31, 2019

14. Allocations to Donor Designations

	March 31 2019	December 31 2017
Banner County Health Foundation	\$ -	\$ 1,250
Birtle & District Foundation	2,600	-
Brandon Firefighters Charity Fund	-	806
Brandon Food for Thought	2,200	-
Brandon Humane Society	842	1,710
Brandon Regional Health Care Foundation	2,624	-
Church of Jesus Christ of Latter-Day Saints	-	9,600
Club House Committee - Town of Souris	-	750
Deloraine Health Authority	-	1,250
Elkhorn & Area Foundation	2,600	-
Elkwood Manor Health Auxiliary	-	1,250
Fort la Bosse School Division Foundation	-	2,750
Funds for Furry Friends	1,359	1,262
Funshine Early Learning Centre	2,000	-
Gainsborough Health Auxiliary	-	1,250
Hamiota District Health Centre Foundation Inc.	-	1,250
Helping Hands	7,903	1,030
Melita Health Auxiliary Association	-	1,251
Oak Lake & Area Foundation	2,600	-
Oak Lake Care Centre	2,000	-
Park West School Division Charitable Foundation	-	2,750
PPCLI Foundation	1,355	-
Prairie Pitbull Rescue	-	1,200
Provincial Exhibition of Manitoba	7,225	-
Reston and Area Foundation Inc.	2,600	-
Roman Catholic Military Ordinate of Canada	2,200	-
Russell Alliance Church	-	2,600
St. Vlator's Parish	1,300	-
Samaritan House	2,231	1,535
Souris Health Auxiliary of the Assiniboine Regional Health Authority Inc.	-	1,250
Southwest Horizon School Division Foundation	-	2,750
Southwest Manitoba Regional Foundation	2,600	-
St. Augustine Roman Catholic Church	-	1,500
Virден and Area Food Cupboard	-	1,964
Virден Area Foundation Inc.	2,600	-
Virден & Community Daycare Centre	1,200	-
Virден & District Hospital Auxiliary	-	1,250
Youth for Christ	2,600	2,600
Other Charities	8,916	14,221
	\$ 61,555	\$ 59,029

United Way of Brandon & District Schedule 1 - Consolidated Schedule of Expenses

For the period ended	March 31 2019	December 31 2017
Allocations to donor designations (Note 14)	\$ 61,555	\$ 59,029
Allocations to multi year funding (Note 13)	674,542	514,967
Amortization	3,057	5,372
Coats for Kids	4,386	1,525
Community Emergency Response	1,000	7,110
Direct mail	2,340	1,586
Equipment maintenance	342	66
Insurance	4,362	2,071
Meeting and travel	1,697	592
Occupancy costs	28,523	21,100
Other administrative costs	8,884	4,212
Other direct fundraising costs	1,351	1,179
Other direct program costs	9,639	12,045
Postage	1,119	1,031
Premium payment for donated life insurance policies	1,609	801
Printing material	8,290	9,078
Professional development and training	6,749	12,939
Professional fees	8,654	7,720
Promotion and publicity	10,042	5,969
Recruitment	1,071	1,456
Salaries and benefits	214,086	190,972
Special events	41,011	45,005
Supplies	4,676	3,483
Telephone	22,434	6,747
Tools for Schools	5,039	5,503
United Way - Centraide dues	9,231	7,640
	\$ 1,135,689	\$ 929,198

United Way of Brandon & District Schedule 2 - General Management and Administration Expenses

For the period ended	March 31 2019	December 31 2017
General and Administrative		
Amortization	\$ 3,057	\$ 5,372
Insurance	1,801	1,150
Meeting and travel	1,099	185
Occupancy costs	12,794	10,240
Other administrative costs	8,884	4,212
Postage	1,119	1,031
Premium payment - donated life insurance policies	1,609	801
Printing material	1,963	1,985
Professional fees	4,110	2,910
Professional development and training	2,897	8,197
Promotion and publicity	1,404	320
Salaries and benefits	98,526	88,234
Special events	7,667	12,021
Supplies	1,885	934
Telephone	2,578	2,110
Total general management and administration expenses before allocation	151,393	139,702
Allocation to fundraising expense (Schedule 3)	90,836	83,821
Allocation to program expenses (Schedule 4)	60,557	55,881
Total general management and administration expenses after allocation to other programs	\$ -	\$ -

United Way of Brandon & District Schedule 3 - Fundraising Expenses

For the period ended	March 31 2019	December 31 2017
Fundraising		
Direct mail	\$ 2,232	\$ 1,430
Equipment maintenance	342	66
Insurance	2,269	625
Meeting and travel	598	407
Occupancy costs	12,794	8,515
Other direct fundraising costs	1,351	1,179
Printing material	5,418	6,262
Professional development and training	3,502	1,354
Professional fees	4,025	2,321
Promotion and publicity	8,638	5,649
Salaries and benefits	93,821	75,823
Special events	33,344	32,984
Supplies	1,632	1,403
Telephone	2,353	1,998
Total direct fundraising expenses	172,319	140,016
Allocation of general management and administration expenses (Schedule 2)	90,836	83,821
Total fundraising expenses	\$ 263,155	\$ 223,837

United Way of Brandon & District Schedule 4 - Program Expenses

For the period ended	March 31 2019	December 31 2017
Program		
Allocations to donor designations	\$ 67,286	\$ 67,811
Allocation to United Way - Centraide Health Partners	(5,731)	(8,784)
	61,555	59,027
Net Allocations to donor designations (Note 14)	674,542	514,967
	736,097	573,994
Program Expenses		
Direct mail	108	156
Coats for Kids	4,386	1,525
Community Emergency Response	1,000	7,110
Insurance	292	296
Occupancy costs	2,935	2,345
Other direct program costs	9,639	12,045
Printing material	909	831
Professional development and training	350	3,388
Professional fees	519	2,489
Recruitment	1,071	1,456
Salaries and benefits	21,741	26,915
Supplies	1,159	1,146
Telephone	17,503	2,639
Tools for Schools	5,039	5,503
United Way - Centraide dues	9,231	7,640
	75,882	75,484
Total direct program expenses	75,882	75,484
Allocation of general management and administration expenses (Schedule 2)	60,557	55,881
	136,439	131,365
Total United Way of Brandon & District program expenses	136,439	131,365
Total program expenses	\$ 872,536	\$ 705,359