

Financial Statements of

**UNITED WAY CENTRAIDE
NORTH EAST ONTARIO /
NORD-EST DE L'ONTARIO**

And Independent Auditors' Report thereon

Year ended March 31, 2021



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INDEPENDENT AUDITORS' REPORT

To the Members of Unit Way Centraide North East Ontario / Nord-est de l'Ontario

Qualified Opinion

We have audited the financial statements of United Way Centraide North East Ontario / Nord-est de l'Ontario (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2021
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, United Way Centraide North East Ontario / Nord-est de l'Ontario derives most of its revenue from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of United Way Centraide North East Ontario / Nord-est de l'Ontario and we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses and unrestricted net assets.

Our opinion on the financial statements for the year ended March 31, 2021 was qualified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 qualified opinion.



Other Matter – Comparative Information

The comparative information as at and for the period ended March 31, 2020 is unaudited. Accordingly, we do not express an opinion on it.

Responsibility 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 Entity'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 Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 qualified 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 the 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 risk 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 qualified 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, internal 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 purposes of expressing a qualified opinion on the effectiveness of the Entity's internal control.



Page 3

- 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 the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity's 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

September 21, 2021

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Statement of Financial Position

March 31, 2021, with comparative information for 2020

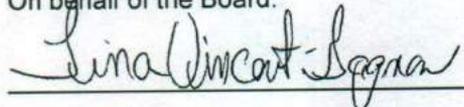
| | 2021 | 2020 |
|-------------------------|--------------|---------------------------|
| | | (Unaudited - see note 10) |
| Assets | | |
| Current assets: | | |
| Cash | \$ 1,381,846 | \$ 859,327 |
| Investments (note 2) | 262,711 | 262,055 |
| Pledges receivable: | | |
| Current year's campaign | 672,600 | 787,152 |
| Prior year's campaign | - | 13,030 |
| Prepaid expenses | 10,345 | 10,611 |
| Other receivables | 123,245 | 24,837 |
| | 2,450,747 | 1,957,012 |
| Capital assets (note 3) | 24,871 | 22,146 |
| | \$ 2,475,618 | \$ 1,979,158 |

Liabilities, Deferred Contributions and Net Assets

| | | |
|--|--------------|--------------|
| Current liabilities: | | |
| Accounts payable and accrued liabilities | \$ 210,682 | \$ 274,580 |
| Deferred revenue (note 4) | 134,918 | 170,078 |
| | 345,600 | 444,658 |
| Deferred capital contributions (note 5) | 1,959 | 2,794 |
| | 347,559 | 447,452 |
| Net assets: | | |
| Unrestricted | 1,506,854 | 1,414,061 |
| Investment in capital assets (note 6) | 22,912 | 19,352 |
| Internally restricted | 598,293 | 98,293 |
| | 2,128,059 | 1,531,706 |
| Commitments (note 7) | | |
| | \$ 2,475,618 | \$ 1,979,158 |

See accompanying notes to financial statements.

On behalf of the Board:

 Director

 Director

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Statement of Operations

Year ended March 31, 2021, with comparative information for the period of January 1, 2019 to March 31, 2020

| | Year ended March 31, 2021 | Period of January 1, 2019 to March 31, 2020 |
|---|---------------------------------|--|
| | | (Unaudited - see note 10) |
| Revenue: | | |
| Pledges made and cash donations | \$ 1,782,909 | \$ 2,015,567 |
| Pledge loss | (107,084) | (101,125) |
| Campaign revenue for financial reporting purposes | 1,675,825 | 1,914,442 |
| Other revenue: | | |
| Grants | 2,048,120 | 22,769 |
| Canadian emergency wage subsidy | 339,910 | - |
| Other income | 77,906 | 99,496 |
| Other programs | 17,040 | 143,035 |
| Amortization of deferred capital contributions | 835 | 1,542 |
| Interest income | 656 | 4,474 |
| Wolves United | - | 277,071 |
| | 4,160,292 | 2,462,829 |
| Expenses: | | |
| Allocations and distribution of funds (Schedule) | 2,646,955 | 1,330,136 |
| Community investments (Schedule) | 424,569 | 616,556 |
| Fundraising (Schedule) | 327,314 | 646,734 |
| General (Schedule) | 165,101 | 187,147 |
| | 3,563,939 | 2,780,573 |
| Excess (deficiency) of revenue over expenses | \$ 596,353 | \$ (317,744) |

See accompanying notes to financial statements.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Statement of Changes in Net Assets

Year ended March 31, 2021, with comparative information for the period of January 1, 2019 to March 31, 2020

| | Unrestricted | Investment in Capital Assets (note 6) | Internally Restricted | Year ended March 31, 2021 | Period of January 1, 2019 to March 31, 2020 (Unaudited - see note 10) |
|--|---------------------|--|--------------------------|---------------------------------|--|
| Net assets, beginning of period (Unaudited - see note 10) | \$ 1,414,061 | \$ 19,352 | \$ 98,293 | \$ 1,531,706 | \$ 1,849,450 |
| Excess (deficiency) of revenue over expenses | 599,696 | (3,343) | - | 596,353 | (317,744) |
| Interfund transfers | (506,903) | 6,903 | 500,000 | - | - |
| Net assets, end of period | \$ 1,506,854 | \$ 22,912 | \$ 598,293 | \$ 2,128,059 | \$ 1,531,706 |

See accompanying notes to financial statements.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Statement of Cash Flows

Year ended March 31, 2021, with comparative information for the period of January 1, 2019 to March 31, 2020

| | Year ended March 31, 2021 | Period of January 1, 2019 to March 31, 2020 |
|---|---------------------------------|--|
| | | (Unaudited - see note 10) |
| Cash provided by (used in): | | |
| Operations: | | |
| Excess (deficiency) of revenue over expenses | \$ 596,353 | \$ (317,744) |
| Items not involving cash: | | |
| Amortization of capital assets | 4,178 | 6,386 |
| Amortization of deferred capital contributions | (835) | (1,542) |
| | 599,696 | (312,900) |
| Changes in non-cash operating working capital: | | |
| Decrease in pledges receivable: | | |
| Current year's campaign | 114,552 | 936,506 |
| Prior year's campaign | 13,030 | 11,430 |
| Decrease in prepaid expenses | 266 | 2,353 |
| Decrease (increase) in other accounts receivable | (98,408) | 53,976 |
| Decrease in accounts payable and accrued liabilities | (63,898) | (229,216) |
| Decrease in deferred revenue | (35,160) | (74,224) |
| | 530,078 | 387,925 |
| Investing: | | |
| Purchase of capital assets | (6,903) | (1,394) |
| Proceeds on sale of investments | - | 120,000 |
| Purchase of investments | (656) | (4,474) |
| | (7,559) | 114,132 |
| Net increase in cash and investments | 522,519 | 502,057 |
| Cash, beginning of period | 859,327 | 357,270 |
| Cash, end of period | \$ 1,381,846 | \$ 859,327 |

See accompanying notes to financial statements.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Notes to Financial Statements

Year ended March 31, 2021

Nature of operations:

United Way Centraide North East Ontario / Nord-est de l'Ontario (the "Organization") is incorporated without share capital under the laws of Ontario and its principal activities include the continued financial support to member charitable organizations in the Sudbury and Nipissing districts through public contributions from annual fundraising campaigns. It is a registered charity and is therefore exempt from income tax under Section 149 of the Federal Income Tax Act.

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Organization's significant accounting policies are as follows:

(a) Revenue recognition:

- i) The Organization follows the deferral method for accounting and contributions.
- ii) Non-designated campaign pledges and contributions are recognized on an accrual basis, provided the amounts can be reasonably estimated and collection is reasonably assured.
- iii) Campaign contributions designated by donors are reported as deferred revenue on the statement of financial position until the amounts are paid to the designated organizations, at which time the amount of the campaign contribution is recorded as campaign revenue.
- iv) Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets.
- v) Fundraising, donations and contributions restricted for certain programs are recognized on an accrual basis and are recorded as revenue in the period the related expenses are incurred.

(b) Investments:

Temporary investments are comprised of mutual funds which are carried at fair value.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(c) Capital assets:

Capital assets are recorded at cost when a capital asset no longer contributes to United Way's ability to provide services its carrying amount is written down to its residual value. Amortization is provided on the following basis and annual rates:

| Asset | Basis | Rate |
|---------------------------------|-------------------|-----------|
| Furniture and fixtures | Declining-balance | 20% |
| Computer equipment and software | Declining-balance | 20% - 33% |
| Leasehold improvements | Declining-balance | 10% |

(d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has elected to carry temporary investments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

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

(e) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Items subject to such estimates and assumptions include the carrying value of capital assets and valuation allowances for pledges and accounts receivable. Actual results could differ from those estimates. These estimates, are reviewed periodically and, as adjustments become necessary, they are reported in the surplus or deficit in the year in which they become known.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(f) Contributed materials and services:

A substantial number of volunteers contributed a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements. In addition, the value of contributed materials is not recognized in the financial statements. Since these contributed materials and services are not purchased nor charged by United Way, they are not recognized in these financial statements.

2. Investments:

The Organization investments consist of mutual funds. The fair value and cost of the investments are \$262,711 (2020 - \$262,055).

3. Capital assets:

| | | | 2021 | 2020 |
|---------------------------------|------------|-----------------------------|-------------------|------------------------------|
| | | | | (Unaudited - see note 10) |
| | Cost | Accumulated amortization | Net book value | Net book value |
| Furniture and fixtures | \$ 27,965 | \$ (25,233) | \$ 2,732 | \$ 550 |
| Computer equipment and software | 176,010 | (161,575) | 14,435 | 13,036 |
| Leasehold improvements | 12,678 | (4,974) | 7,704 | 8,560 |
| | \$ 216,653 | \$ (191,782) | \$ 24,871 | \$ 22,146 |

4. Deferred revenue:

Deferred revenue consists of the following amounts:

- (a) Campaign pledges from donors that are designated to non-member agencies. The pledges are deferred until such time as the funds are received from the donor and paid to the non-member agencies.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2021

4. Deferred revenue (continued):

(b) Unexpended government funding that is available to fund future expenses.

The balance of deferred revenue is as follows:

| | 2021 | 2020 |
|-----------------------------|-------------------|------------------------------|
| | | (Unaudited - see note 10) |
| Designated campaign pledges | \$ 127,754 | \$ 154,481 |
| Other deferred revenue | 7,164 | 15,597 |
| | <u>\$ 134,918</u> | <u>\$ 170,078</u> |

5. Deferred capital contributions:

Deferred capital contributions related to capital assets represent the unamortized balance of grants received for capital assets acquisitions. Details of the continuity of this balance are as follows:

| | 2021 | 2020 |
|------------------------------------|-----------------|------------------------------|
| | | (Unaudited - see note 10) |
| Balance, beginning of year | \$ 2,794 | \$ 4,336 |
| Less: amounts amortized to revenue | (835) | (1,542) |
| Balance, end of year | <u>\$ 1,959</u> | <u>\$ 2,794</u> |

6. Invested in capital assets:

(a) Investment in capital assets is calculated as follows:

| | 2021 | 2020 |
|------------------------|------------------|------------------------------|
| | | (Unaudited - see note 10) |
| Capital assets | \$ 24,871 | \$ 22,146 |
| Amounts financed by: | | |
| Deferred contributions | (1,959) | (2,794) |
| | <u>\$ 22,912</u> | <u>\$ 19,352</u> |

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2021

5. Deferred capital contributions (continued):

(b) Change in net assets invested in capital assets is calculated as follows:

| | 2021 | 2020 |
|---|------------|------------------------------|
| | | (Unaudited - see note 10) |
| Excess of revenue over expenses: | | |
| Amortization of deferred contributions related to capital assets | \$ 835 | \$ 1,542 |
| Amortization of capital assets | (4,178) | (6,386) |
| | \$ (3,343) | \$ (4,844) |

7. Commitments:

The Organization is committed to payments under an operating lease for the Sudbury premises through March 31, 2026. Excluded from this is a reconciliation payment for common area maintenance expenses charged annually to the Sudbury premise. Payments are as follows:

| | |
|------|-----------|
| 2022 | \$ 57,853 |
| 2023 | 57,853 |
| 2024 | 57,853 |
| 2025 | 57,853 |
| 2026 | 57,853 |

8. Financial risks and concentration of risk:

(a) Credit risk:

Credit risk refers to the risk that a counterpart may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for pledge losses.

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2020.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2021

8. Financial risks and concentration of risk (continued):

(c) Other risk:

On March 11, 2020, the COVID-19 outbreak was declared by the World Health Organization. This has resulted in governments worldwide, including the Canadian and Ontario governments, enacting emergency measures to combat the spread of the virus. These measures, which include implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally and in Ontario resulting in an economic slowdown. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions however the success of these interventions is not currently determinable.

The current challenging climate may lead to adverse changes in cash flows, working capital levels and/or debt balances, which may also have a direct impact on the Organization's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect to the Organization's business is not known at this time.

9. Comparative information:

Certain 2020 comparative information has been reclassified to ensure consistency with the presentation adopted in the current year.

10. Unaudited comparative information:

The Organization changed its year end from December 31 to March 31, with the first March year end reporting as of March 31, 2021 for the period of April 1, 2020 to March 31, 2021. An audit of the period of January 1, 2019 to December 31, 2019 was completed, with a compilation prepared for the period of January 1, 2021 to March 31, 2021. As a result, the comparative figures included for January 1, 2019 to March 31, 2021 have not been audited in their entirety and are presented as unaudited within the March 31, 2021 financial statements.

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Schedule of Allocations and Distribution of Funds

Year ended March 31, 2021, with comparative information for the period of January 1, 2019 to March 31, 2020

| | Year ended March 31, 2021 | Period of January 1, 2019 to March 31, 2020 |
|---|---------------------------------|--|
| | | (Unaudited - see note 10) |
| Member Agency Programs: | | |
| Sudbury Family YMCA | \$ 74,160 | \$ 58,000 |
| YWCA Sudbury | 71,244 | 40,000 |
| Elizabeth Fry Society, Sudbury Branch | 68,750 | 60,000 |
| The Learning Disabilities Association of Sudbury | 68,670 | 55,000 |
| Health Sciences North | 55,330 | 41,000 |
| March of Dimes | 52,440 | 60,350 |
| Big Brothers Big Sisters Association of Greater Sudbury | 49,400 | 62,500 |
| Better Beginnings Better Futures | 48,850 | 79,895 |
| John Howard Society of Sudbury | 42,000 | 84,612 |
| Timmins and Districts Victim Services | 33,450 | - |
| L 'Association des jeunes de la rue-Foyer Notre Dame | 31,875 | 25,500 |
| Meals on Wheels | 29,160 | 25,000 |
| Inner City Home | 28,300 | 10,000 |
| Anti Hunger Coalition | 23,900 | 38,700 |
| Carrefour francophone de Sudbury | 23,325 | - |
| Maison de Soins Palliatifs de Sudbury | 22,500 | - |
| Grace Family Church | 22,000 | - |
| Timmins Learning Center | 20,830 | 17,890 |
| First Baptist Church | 20,000 | - |
| South Porcupine Food Bank | 18,000 | 14,000 |
| Health Sciences North Foundation | 17,080 | - |
| ICAN Independence Centre | 14,529 | - |
| St. John Ambulance | 13,530 | 30,000 |
| The Gathering Place | 13,500 | 9,900 |
| Timmins Family Counselling | 13,213 | - |
| Maison McCulloch Hospice | 12,500 | 30,000 |
| Easter Seal Society | 10,000 | - |
| Reseau Access Network | 10,000 | - |
| Special Olympics Ontario | 10,000 | - |
| Children's Aid Society - Nipissing/Parry Sound | 10,000 | 7,452 |
| PADDLE | 9,900 | 9,900 |
| Frontier College | 9,900 | 7,700 |
| Kapuskasing Food Bank | 6,000 | - |
| Markstay Golden Age & Senior | 5,000 | - |
| Centre de Santé Communautaire | - | 60,000 |
| Le Carrefour Francophone de Sudbury | - | 25,500 |
| Sudbury Action Centre for Youth | - | 25,500 |
| Community Living Timmins | - | 11,000 |
| Alzheimer Society Timmins | - | 7,000 |
| St. James Centennial United Church | - | 6,400 |
| District of Parry Sound Employment Services | - | 6,000 |
| NEO Kids Foundation | - | 5,900 |
| Access Better Living Inc | - | 5,000 |
| Other | 19,820 | 20,700 |
| | 979,156 | 940,399 |
| Other: | | |
| Relief Fund Grants | 1,110,704 | - |
| Emergency Project Fund | 239,325 | 2,710 |
| Designations to non-member agencies | 188,339 | 216,835 |
| New Horizon Grants | 129,431 | - |
| Wolves United Grants | - | 170,192 |
| | 1,667,799 | 389,737 |
| | \$ 2,646,955 | \$ 1,330,136 |

UNITED WAY CENTRAIDE NORTH EAST ONTARIO / NORD-EST DE L'ONTARIO

Schedule of Expenses

Year ended March 31, 2021, with comparative information for the period of January 1, 2019 to March 31, 2020

| | Year ended March 31, 2021 | Period of January 1, 2019 to March 31, 2020 <small>(Unaudited - see note 10)</small> |
|---------------------------------|---------------------------------|--|
| General: | | |
| Salaries and employee benefits | \$ 165,101 | \$ 187,147 |
| | \$ 165,101 | \$ 187,147 |
| Community Investments: | | |
| Salaries and employee benefits | \$ 277,278 | \$ 306,403 |
| Rent: | | |
| Sudbury | 40,374 | 73,668 |
| North Bay | 1,346 | 9,330 |
| Timmins | 3,288 | 3,050 |
| Office supplies and general | 31,189 | 32,794 |
| Other programs | 19,571 | 71,735 |
| Professional fees | 17,716 | 45,630 |
| Computer services | 15,233 | 22,409 |
| United Way of Canada fees | 10,360 | 15,587 |
| Insurance | 3,769 | 5,438 |
| Amortization of capital assets | 2,089 | 3,193 |
| Conference and travel | 1,293 | 8,614 |
| Postage and shipping | 1,063 | 6,779 |
| Aboriginal project | - | 11,926 |
| | \$ 424,569 | \$ 616,556 |
| Fundraising: | | |
| Salaries and employee benefits | \$ 213,903 | \$ 344,233 |
| Rent: | | |
| Sudbury | 40,374 | 73,668 |
| North Bay | 1,346 | 9,330 |
| Timmins | 3,288 | 3,050 |
| Office supplies and general | 30,519 | 50,009 |
| Professional fees | 16,077 | 42,498 |
| United Way of Canada fees | 10,360 | 15,587 |
| Insurance | 3,769 | 5,438 |
| Equipment rental | 3,512 | 7,880 |
| Amortization of capital assets | 2,089 | 3,193 |
| Campaign promotion and supplies | 966 | 7,440 |
| Conference and travel | 813 | 14,426 |
| Postage and shipping | 298 | 628 |
| 50/50 expenses | - | 69,354 |
| | \$ 327,314 | \$ 646,734 |