

UNITED WAY OF SARNIA - LAMBTON

FINANCIAL STATEMENTS

DECEMBER 31, 2021

Lisa Mayer, CPA, Professional Corporation
Licensed Public Accountant
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N7T 5N8

UNITED WAY OF SARNIA - LAMBTON

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INDEPENDENT AUDITOR'S REPORT

To the Directors of United Way of Sarnia - Lambton:

Qualified Opinion

I have audited the accompanying financial statements of United Way of Sarnia - Lambton which comprise of the statement of financial position as of December 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including summary of significant accounting policies.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying financial statements present fairly, in all material respects, the financial position of United Way of Sarnia - Lambton as of December 31, 2021, and the results of its 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 not-for-profit organizations, the Entity derives revenue from 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 Entity. Therefore, we were not able to determine whether any adjustments might be necessary to local fundraising revenue, excess of revenue over expenses, and cash flows from operations for the years ended December 31, 2021 and 2020, current assets as at December 31, 2021 and 2020 and net assets at January 1 and December 31 for both the 2021 and 2020 years.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of United Way of Sarnia - Lambton in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit 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 United Way of Sarnia - Lambton'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 United Way of Sarnia - Lambton or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the United Way of Sarnia - Lambton's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 United Way of Sarnia - Lambton'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 United Way of Sarnia - Lambton's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause United Way of Sarnia - Lambton 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.

I 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 I identify during our audit.

Lisa Mayer CPA Professional Corporation

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario
Sarnia, Ontario
March 30, 2022

UNITED WAY OF SARNIA - LAMBTON

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2021

	<u>General Fund</u>	<u>Future Fund</u>	<u>2021</u>	<u>2020</u>
ASSETS				
Cash (Note 3)	\$ 492,018	\$ 10,111	\$ 502,129	\$ 694,181
Short term investments (Note 4)	1,737,368	-	1,737,368	1,846,670
Accounts receivable	22,280	13,054	35,334	16,105
Pledges receivable (Note 5)	702,805	-	702,805	493,728
Due from Future Fund (Note 6)	102,300	-	102,300	103,865
Inventory	<u>1,810</u>	<u>-</u>	<u>1,810</u>	<u>1,810</u>
	3,058,581	23,165	3,081,746	3,156,359
LONG-TERM INVESTMENTS (Note 4)	-	2,896,269	2,896,269	2,641,207
PROPERTY AND EQUIPMENT (Note 7)	10,341	-	10,341	14,524
CASH SURRENDER VALUE OF LIFE INSURANCE	<u>-</u>	<u>17,773</u>	<u>17,773</u>	<u>11,580</u>
	<u>\$ 3,068,922</u>	<u>\$ 2,937,207</u>	<u>\$ 6,006,129</u>	<u>\$ 5,823,670</u>
LIABILITIES				
Accounts payable and accrued liabilities (Note 8)	\$ 114,853	\$ -	\$ 114,853	\$ 116,861
Due to General Fund (Note 6)	-	102,300	102,300	103,865
Deferred revenue (Note 9)	<u>1,842,353</u>	<u>-</u>	<u>1,842,353</u>	<u>1,884,514</u>
	<u>1,957,206</u>	<u>102,300</u>	<u>2,059,506</u>	<u>2,105,240</u>
NET ASSETS	<u>1,111,716</u>	<u>2,834,907</u>	<u>3,946,623</u>	<u>3,718,430</u>
	<u>\$ 3,068,922</u>	<u>\$ 2,937,207</u>	<u>\$ 6,006,129</u>	<u>\$ 5,823,670</u>

APPROVED ON BEHALF OF THE BOARD:

_____ Director

_____ Director

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

UNITED WAY OF SARNIA - LAMBTON

STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31, 2021

	<u>General Fund</u>	<u>Future Fund</u>	<u>2021</u>	<u>2020</u>
CAMPAIGN REVENUE				
Local campaign	\$ 1,606,660	\$ -	\$ 1,606,660	\$ 1,246,681
Funds transferred from other United Way Centres	232,627	-	232,627	650,553
Funds transferred to other United Way Centres	(330)	-	(330)	(10,084)
Emergency Community Support Fund "ECSF"	(6,369)	-	(6,369)	415,029
Local Compassion Fund	-	-	-	101,647
New Horizons for Seniors Program	-	-	-	48,531
Gross campaign	<u>1,832,588</u>	<u>-</u>	<u>1,832,588</u>	<u>2,452,357</u>
Less uncollectable pledges and other adjustments	<u>(19,752)</u>	<u>-</u>	<u>(19,752)</u>	<u>(27,232)</u>
Net revenue from prior year campaign	<u>1,812,836</u>	<u>-</u>	<u>1,812,836</u>	<u>2,425,125</u>
OTHER INCOME				
Investment income	188,064	187,992	376,056	230,671
Day of caring	-	-	-	57
Memorial donations	-	105,510	105,510	21,540
Bingo	7,054	-	7,054	14,545
Other campaign activities	8,107	-	8,107	7,617
Ascend 50/50	<u>13,063</u>	<u>-</u>	<u>13,063</u>	<u>-</u>
	<u>216,288</u>	<u>293,502</u>	<u>509,790</u>	<u>274,430</u>
	<u>2,029,124</u>	<u>293,502</u>	<u>2,322,626</u>	<u>2,699,555</u>
EXPENSES				
Fundraising expenditures (Schedule 2)	361,638	-	361,638	325,121
Future fund expenditures (Schedule 4)	<u>-</u>	<u>59,564</u>	<u>59,564</u>	<u>53,289</u>
	<u>361,638</u>	<u>59,564</u>	<u>421,202</u>	<u>378,410</u>
REVENUE AVAILABLE FOR PROGRAM ALLOCATIONS	1,667,486	233,938	1,901,424	2,321,145
PROGRAM EXPENDITURES (Schedule 3)	<u>(1,694,567)</u>	<u>-</u>	<u>(1,694,567)</u>	<u>(2,205,420)</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ (27,081)</u>	<u>\$ 233,938</u>	<u>\$ 206,857</u>	<u>\$ 115,725</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

UNITED WAY OF SARNIA - LAMBTON
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2021

	<u>General Fund</u>	<u>Future Fund</u>	<u>2021</u>	<u>2020</u>
FUND BALANCE, BEGINNING OF YEAR	\$ 1,150,793	\$ 2,567,639	\$ 3,718,432	\$ 3,531,383
EXCESS OF REVENUES OVER EXPENSES	<u>(27,081)</u>	<u>233,938</u>	<u>206,857</u>	<u>115,725</u>
	<u>1,123,712</u>	<u>2,801,577</u>	<u>3,925,289</u>	<u>3,647,108</u>
INTERFUND TRANSFERS:				
Board designated inter fund transfer	<u>66,293</u>	<u>(66,293)</u>	<u>-</u>	<u>-</u>
	66,293	(66,293)	-	-
UNREALIZED GAIN (LOSS) ON INVESTMENTS	<u>(78,289)</u>	<u>99,623</u>	<u>21,334</u>	<u>71,322</u>
FUND BALANCE, END OF YEAR	\$ <u>1,111,716</u>	\$ <u>2,834,907</u>	\$ <u>3,946,623</u>	\$ <u>3,718,430</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

UNITED WAY OF SARNIA - LAMBTON

STATEMENT OF CASH FLOWS

DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses		
Operating fund	\$ (27,081)	\$ 40,825
Future fund	233,938	74,900
Items not requiring an outlay of cash:		
Amortization of property and equipment	<u>4,183</u>	<u>3,870</u>
	211,040	119,595
Changes in non-cash working capital balances		
Accounts receivable	(19,229)	(1,651)
Pledges receivable	(209,077)	112,629
Accounts payable and accrued liabilities	(2,007)	(20,398)
Deferred revenue	<u>(42,161)</u>	<u>(58,945)</u>
	<u>(61,434)</u>	<u>151,230</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of short term investments	(51,085)	-
Proceeds from sale of long term investments	20,627	-
Purchase of long term investments	(100,160)	(126,056)
Purchase of property and equipment	<u>-</u>	<u>(9,537)</u>
	<u>(130,618)</u>	<u>(135,593)</u>
(DECREASE) INCREASE IN CASH AND EQUIVALENTS	(192,052)	15,637
CASH AND EQUIVALENTS, beginning of year	<u>694,181</u>	<u>678,544</u>
CASH AND EQUIVALENTS, end of year	\$ <u>502,129</u>	\$ <u>694,181</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

UNITED WAY OF SARNIA - LAMBTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. STATUTES OF INCORPORATION AND NATURE OF ACTIVITIES

United Way of Sarnia - Lambton is a local organization engaged in raising and distributing of funds to charitable programs in Sarnia-Lambton. The organization was incorporated under the laws of the Province of Ontario. It has been granted tax exempt status as a registered charity and is classified as a charitable organization under section 149, paragraph 149 (1) of the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 revenues and expenses during the reported period. Actual results could differ from these estimates. Significant estimates include the useful life of capital assets. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit, cheques issued and outstanding, and investments in money market instruments.

Investments

Investments are measured at fair market value.

UNITED WAY OF SARNIA - LAMBTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

SIGNIFICANT ACCOUNTING POLICIES (con't)

Property and Equipment

Property and equipment, including expenditures which improve or prolong the useful lives of the assets, are stated at cost and amortized over their estimated useful lives using the following methods and annual rates:

Office equipment	30%	diminishing balance
Office furniture and fixtures	20%	diminishing balance
Computer software	100%	diminishing balance
Computer equipment	30%	diminishing balance
Leasehold improvements	20%	diminishing balance

One-half year's amortization is expensed in the year of acquisition.

Fund Accounting

The organization follows the restricted fund method of accounting for contributions. Under these principles, resources for various purposes are classified in accordance with activities or objectives specified.

The General Fund accounts for the organization's program delivery and administration activities. This fund reports unrestricted resources and restricted operating grants.

The Future Fund reports internally restricted funds as directed by the Board of Directors to be invested in which income earned and capital may be used for agency allocations.

Revenue Recognition

Contributions, including grants and donations, are recognized as revenue of the appropriate fund. Contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. As part of its annual fundraising campaign the United Way of Sarnia - Lambton received \$1,740,413 (2020 - \$1,829,363) in pledges. These amounts are recorded as deferred revenue when the organization is advised of the pledge. The pledge is then recorded as revenue in the year the funds are intended to be disbursed to the community in accordance with the Community Investment Model. Of this amount, \$657,883 (2020 - \$471,039) were not received by year-end and were included in amounts receivable in the statement of financial position.

Investment income earned is recognized as revenue of the fund to which that income relates.

Donated services

A substantial number of unpaid volunteers have made significant contributions of their time in the furtherance of the United Way of Sarnia - Lambton. The value of this contributed time is not included in these financial statements.

UNITED WAY OF SARNIA - LAMBTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

SIGNIFICANT ACCOUNTING POLICIES (con't)

Allocation of expenses

The organization engages in fundraising and program projects and costs directly related to each project are allocated directly to the corresponding project. Costs not directly related to each project are allocated as per Schedule 5. The organizations also incurs a number of general and administrative expenditures associated with the governing and operating of the organization that are allocated 68% to fundraising and 32% to program (see Schedule 1)

Financial Instruments

The United Way of Sarnia - Lambton financial instruments consist of cash, short term investments, accounts receivable, accounts payable and accrued liabilities and deferred revenue. Unless otherwise noted, it is management's opinion that the United Way of Sarnia - Lambton is not exposed to significant interest, currency or credit risks arising from these financial statements.

3. CASH AND BANK

The United Way of Sarnia - Lambton bank accounts are held at one financial institution.

4. INVESTMENTS

	<u>2021</u>	<u>2020</u>
<i>Short-term investments</i>		
General Fund		
Marketable securities (cost \$1,485,368; 2020 \$1,557,545)	<u>\$ 1,737,368</u>	<u>\$ 1,846,669</u>
<i>Long-term investments</i>		
Future Fund		
Marketable securities (cost \$2,385,668; 2020 \$2,230,229)	<u>\$ 2,896,269</u>	<u>\$ 2,641,207</u>

5. PLEDGES RECEIVABLE

	<u>2021</u>	<u>2020</u>
Accounts receivable 2019 campaign	\$ -	\$ 19,389
Accounts receivable 2020 campaign	18,377	471,039
Accounts receivable 2021 campaign	657,883	3,300
Accounts receivable 2022 campaign	<u>26,545</u>	-
	<u>\$ 702,805</u>	<u>\$ 493,728</u>

UNITED WAY OF SARNIA - LAMBTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

6. DUE TO (FROM) GENERAL FUND AND FUTURE FUND

The balance due to (from) General Fund and Future Fund is non-interest bearing, unsecured and is due on demand.

During the year, the Board of Directors approved the restriction of \$105,510 (2020 - \$21,540) of donations in the Future Fund.

During the year, the Board of Directors approved transfers totaling \$102,300 (2020 - \$91,245) to the General Fund from the Future Fund. The amount transferred represents 3.5% of the Future Fund investment which is used to assist in funding the member agencies and to offset some of the administration costs incurred by the United Way of Sarnia- Lambton.

7. PROPERTY AND EQUIPMENT

		<u>2021</u>		<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Office furniture and fixtures	\$ 19,724	\$ 18,329	\$ 1,395	\$ 1,744
Office equipment	44,409	41,545	2,864	4,092
Computer equipment	<u>137,696</u>	<u>131,614</u>	<u>6,082</u>	<u>8,688</u>
	<u>\$ 201,829</u>	<u>\$ 191,488</u>	<u>\$ 10,341</u>	<u>\$ 14,524</u>

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2021</u>	<u>2020</u>
Trade accounts payable	\$ 3,709	\$ 840
Government remittances payable	10,663	12,458
Donor option payable	<u>100,481</u>	<u>103,563</u>
	<u>\$ 114,853</u>	<u>\$ 116,861</u>

9. DEFERRED REVENUE

	<u>2021</u>	<u>2020</u>
Fall 2020 campaign	\$ -	\$ 1,829,363
Fall 2021 campaign	1,740,413	53,341
Fall 2022 campaign	100,130	-
Artwork	<u>1,810</u>	<u>1,810</u>
	<u>\$ 1,842,353</u>	<u>\$ 1,884,514</u>

Deferred revenue represents monies received and pledged to be received during the year that relate to the distribution of funds to charitable programs in the subsequent fiscal year.

UNITED WAY OF SARNIA - LAMBTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

10. FINANCIAL INSTRUMENTS

Risks and concentrations

The United Way of Sarnia - Lambton is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Funds risk exposure as at December 31, 2021

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The United Way of Sarnia - Lambton is exposed to this risk mainly in respect of its accounts payable and accrued charges, government remittances payable and deferred revenues. The organization maintains a portion of its invested assets in liquid securities.

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. The United Way of Sarnia - Lambton monitors its accounts receivable regularly and establishes allowance for doubtful accounts as needed. The organization is also exposed to a concentration of credit risk arising from the majority of its bank accounts being held at one financial institution. As such, the United Way of Sarnia - Lambton is exposed to this risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The United Way of Sarnia - Lambton does not have significant transactions in foreign currencies and is therefore not exposed to this risk.

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 Sarnia - Lambton is exposed to interest rate risk as it does have fixed and floating interest rate financial instruments as described in Notes 3 and 4.

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. The United Way of Sarnia - Lambton is exposed to other price risk.

Fair Value

The United Way of Sarnia - Lambton's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

UNITED WAY OF SARNIA - LAMBTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2021

11. COMMITMENTS

The United Way of Sarnia - Lambton leases a photocopier and the premises where it is located. In addition, the organization has entered into funding agreements with member agencies. During 2022 the United Way of Sarnia - Lambton anticipates The Sarnia - Lambton Future Fund Foundation will receive its charitable status and will report the foundation as a separate entity, at which time the United Way of Sarnia - Lambton will transfer the net assets of the Future Fund valued at \$2,834,907 to the new foundation.

Future minimum payments required over the next five years are as follows:

2022	\$ 4,068,149
2023	\$ 288,777
2024	\$ 21,967
2025	\$ 21,967
2026	\$ 21,967

12. SUBSEQUENT EVENTS

Effective June 8th, 2021, The Sarnia - Lambton Future Fund Foundation was incorporated without share capital. The foundation is currently awaiting their charitable status from the Canada Revenue Agency at which time they will separate their assets from the United Way of Sarnia-Lambton and report the foundation as a separate entity from the United Way of Sarnia-Lambton.

UNITED WAY OF SARNIA - LAMBTON

SCHEDULE 1 - GENERAL AND ADMINISTRATIVE EXPENDITURES

DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
Amortization	\$ 4,183	\$ 3,870
Bank charges	10,012	8,754
Computer supplies and subscriptions	6,947	2,915
Conference and travel	(188)	678
Equipment rentals	3,326	3,326
Insurance	2,228	2,989
Meetings	116	261
Mileage	701	1,114
Office supplies	2,033	2,099
Postage	7,505	6,937
Printing	310	261
Professional fees	5,001	3,400
Rent	8,669	7,122
Salaries and employee benefits	194,097	175,373
Telephone	1,908	2,188
Training	31	106
Volunteer appreciation	350	-
	<u>247,229</u>	<u>221,393</u>
Allocation to fundraising expenditures (Schedule 2)	(168,116)	(150,547)
Allocation to program expenditures (Schedule 3)	<u>(79,113)</u>	<u>(70,846)</u>
	\$ <u>-</u>	\$ <u>-</u>

UNITED WAY OF SARNIA - LAMBTON

SCHEDULE 2 - FUNDRAISING EXPENDITURES

DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
Ascend 50/50	12,381	-
Computer supplies and subscriptions	\$ 4,168	\$ 1,749
Conference and travel	(144)	521
Equipment rentals	2,406	2,406
Insurance	1,642	2,202
Media subscriptions	428	11,233
Meetings	70	157
Mileage	476	757
Printing	620	521
Rent	6,388	5,248
Salaries and employee benefits	163,742	147,947
Special events	-	300
Telephone	1,272	1,459
Training	<u>73</u>	<u>74</u>
	193,522	174,574
Allocation from general and administrative expenditures (Schedule 1)	<u>168,116</u>	<u>150,547</u>
	<u>\$ 361,638</u>	<u>\$ 325,121</u>

UNITED WAY OF SARNIA - LAMBTON

SCHEDULE 3 - PROGRAM EXPENDITURES

DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
Allocation to non-member agencies	\$ 96,305	\$ 107,484
Covid compassion fund	-	101,647
Community investments	1,372,876	1,345,445
Day of caring	-	1,285
Dental programs	30,904	12,362
Insurance	1,407	1,888
Mileage	224	-
Prescription drugs	12,080	6,374
Professional fees	2,484	1,688
Senior response fund	-	48,531
Rent	5,475	4,498
Salaries and other	80,380	68,435
United Way of Canada - Centraide Canada dues	19,180	19,908
ECSF allocation fund	<u>(5,861)</u>	<u>415,029</u>
	<u>1,615,454</u>	<u>2,134,574</u>
Allocation from general and administrative expenditures (Schedule 1)	<u>79,113</u>	<u>70,846</u>
	<u>\$ 1,694,567</u>	<u>\$ 2,205,420</u>

UNITED WAY OF SARNIA - LAMBTON

SCHEDULE 4 - FUTURE FUND EXPENDITURES

DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
Bank charges	\$ 1,112	\$ 973
Computer supplies and subscriptions	7,195	3,020
Conference and travel	(75)	272
Equipment rentals	708	708
Insurance	586	786
Life insurance	29,714	30,448
Mileage	173	275
Office supplies	407	420
Postage	834	771
Printing	124	104
Professional fees	6,124	4,163
Rent	2,281	1,874
Salaries and employee benefits	9,833	8,885
Telephone	424	486
Training	31	106
Volunteer appreciation	350	-
	<u>\$ 59,564</u>	<u>\$ 53,289</u>

UNITED WAY OF SARNIA - LAMBTON

SCHEDULE 5 - ALLOCATION OF EXPENDITURES

DECEMBER 31, 2021

	<u>General and Administrative Expenditures</u>	<u>Fundraising Expenditures</u>	<u>Program Expenditures</u>	<u>Future Fund</u>
Bank charges	90.00 %	- %	- %	10.00 %
Computer supplies	35.00 %	21.00 %	7.75 %	36.25 %
Conference and travel	44.25 %	34.00 %	4.00 %	17.75 %
Equipment rentals	47.00 %	34.00 %	9.00 %	10.00 %
Insurance	38.00 %	28.00 %	24.00 %	10.00 %
Meetings	50.00 %	30.00 %	20.00 %	- %
Mileage	44.50 %	30.25 %	14.25 %	11.00 %
Office supplies	50.00 %	25.00 %	15.00 %	10.00 %
Postage	90.00 %	- %	- %	10.00 %
Printing costs	25.00 %	50.00 %	15.00 %	10.00 %
Professional fees	36.75 %	- %	18.25 %	45.00 %
Rent	38.00 %	28.00 %	24.00 %	10.00 %
Salaries and benefits	45.40 %	38.30 %	14.00 %	2.30 %
Telephone	45.00 %	30.00 %	15.00 %	10.00 %
Training	50.00 %	35.00 %	15.00 %	- %
Volunteer appreciation	50.00 %	30.00 %	20.00 %	- %