

**United Way of Kitchener-  
Waterloo and Area**  
**Financial Statements**  
For the year ended December 31, 2009



**United Way**  
SERVING KITCHENER-WATERLOO  
And the Townships of Wellesley, Wilmot and Woolwich

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## Auditors' Report

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### To the Directors of United Way of Kitchener-Waterloo and Area

We have audited the balance sheet of United Way of Kitchener-Waterloo and Area as at December 31, 2009 and the statements of operations, fund balances and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the organization derives revenue from donations and fundraising, 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 the organization and we were not able to determine whether any adjustments might be necessary to total revenue, net funds remaining (used) for the year, cash and cash equivalents, pledges receivable and fund balances.

In our opinion, except for the adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2009 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*BDO Canada LLP*

Chartered Accountants, Licensed Public Accountants

Kitchener, Ontario  
March 4, 2010

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## Auditors' Report

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*BDO Canada LLP*

Chartered Accountants, Licensed Public Accountants

Kitchener, Ontario  
March 4, 2010

## United Way of Kitchener-Waterloo and Area Balance Sheet

December 31				2009	2008
	Operating Fund	Stabilization / Emergency Fund	Supplemental Initiatives Fund	Total	Total
<b>Assets</b>					
<b>Current</b>					
Cash (Note 1)	\$ 851,622	\$ -	\$ -	\$ 851,622	\$ 758,819
Investments (Note 2)	743,080	592,114	49,477	1,384,671	1,586,998
Pledges receivable	620,096	-	-	620,096	446,664
Prepaid expenses	25,058	-	-	25,058	34,107
	<b>2,239,856</b>	<b>592,114</b>	<b>49,477</b>	<b>2,881,447</b>	<b>2,826,588</b>
<b>Capital assets (Note 3)</b>	<b>51,045</b>	<b>-</b>	<b>-</b>	<b>51,045</b>	<b>67,076</b>
	<b>\$ 2,290,901</b>	<b>\$ 592,114</b>	<b>\$ 49,477</b>	<b>\$ 2,932,492</b>	<b>\$ 2,893,664</b>
<b>Liabilities and Fund Balances</b>					
<b>Current</b>					
Accounts payable and accrued liabilities (Note 4)	\$ 91,378	\$ -	\$ -	\$ 91,378	\$ 286,527
Accrued donor designations	387,828	-	-	387,828	273,543
Advance campaign receipts	1,624,531	-	-	1,624,531	1,599,776
Deferred contributions - Trillium Foundation (Note 5)	110,119	-	-	110,119	93,784
Deferred contributions - Other (Note 6)	26,000	-	-	26,000	-
	<b>2,239,856</b>	<b>-</b>	<b>-</b>	<b>2,239,856</b>	<b>2,253,630</b>
<b>Fund balances</b>					
Invested in capital assets	51,045	-	-	51,045	67,076
Internally restricted	-	592,114	49,477	641,591	572,958
	<b>51,045</b>	<b>592,114</b>	<b>49,477</b>	<b>692,636</b>	<b>640,034</b>
	<b>\$ 2,290,901</b>	<b>\$ 592,114</b>	<b>\$ 49,477</b>	<b>\$ 2,932,492</b>	<b>\$ 2,893,664</b>

On behalf of the Board:



Dave Fitzpatrick, Chair



Wajid Ali, Treasurer

**United Way of Kitchener-Waterloo and Area  
Statement of Fund Balances**

**For the year ended December 31**

				2009	2008
	Operating Fund	Stabilization / Emergency Fund	Supplemental Initiatives Fund	Total	Total
<b>Fund balances, beginning of year</b>	<b>\$ 67,076</b>	<b>\$ 529,755</b>	<b>\$ 43,203</b>	<b>\$ 640,034</b>	<b>\$ 1,161,966</b>
<b>Net funds remaining (used) during the year</b>	<b>(4,057)</b>	<b>17,034</b>	<b>6,255</b>	<b>19,232</b>	<b>(481,732)</b>
<b>Realized gain on disposal of investments available for sale</b>	<b>(15,416)</b>	<b>(2,212)</b>	<b>(812)</b>	<b>(18,440)</b>	<b>(1,466)</b>
<b>Unrealized change in market value during the year of investments available for sale (Note 2)</b>	<b>48,714</b>	<b>2,265</b>	<b>831</b>	<b>51,810</b>	<b>(38,734)</b>
<b>Inter-fund transfer (Note 7)</b>	<b>(45,272)</b>	<b>45,272</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances, end of year</b>	<b>\$ 51,045</b>	<b>\$ 592,114</b>	<b>\$ 49,477</b>	<b>\$ 692,636</b>	<b>\$ 640,034</b>
<b>Balance of unrealized losses on investments included in closing fund balances</b>	<b>\$ (7,290)</b>	<b>\$ (2,312)</b>	<b>\$ (702)</b>	<b>\$ (10,304)</b>	<b>\$ (62,114)</b>

## United Way of Kitchener-Waterloo and Area Statement of Operations

For the year ended December 31

	2009			2008	
	Operating Fund	Stabilization / Emergency Fund	Supplemental Initiatives Fund	Total	Total
<b>Revenue</b>					
Resource development	\$ 5,107,157	\$ -	\$ -	\$ 5,107,157	\$ 5,202,734
Special events	74,836	-	-	74,836	34,438
Transfers from other United Ways	347,190	-	-	347,190	74,316
Donor designations - other United Ways	(163,414)	-	-	(163,414)	(146,733)
<b>Total campaign revenue</b>	<b>5,365,769</b>	<b>-</b>	<b>-</b>	<b>5,365,769</b>	<b>5,164,755</b>
Non-payment of pledges	(191,176)	-	-	(191,176)	(353,462)
Recovery of non-payment of pledges from prior years	269,860	-	-	269,860	40,024
<b>Net campaign revenue</b>	<b>5,444,453</b>	<b>-</b>	<b>-</b>	<b>5,444,453</b>	<b>4,851,317</b>
Other revenue	112,636	-	-	112,636	32,750
Forever Fund income (Note 8)	-	-	-	-	37,000
Amortization of deferred contributions (Note 5)	31,965	-	-	31,965	89,212
Investment income	47,624	20,810	7,641	76,075	104,810
Investment management fees	(5,165)	(3,776)	(1,386)	(10,327)	(12,172)
<b>Total revenue</b>	<b>5,631,513</b>	<b>17,034</b>	<b>6,255</b>	<b>5,654,802</b>	<b>5,102,917</b>
<b>Fundraising expenditures (Schedule 3)</b>	<b>946,620</b>	<b>-</b>	<b>-</b>	<b>946,620</b>	<b>1,007,146</b>
<b>Net revenue available for community investment</b>	<b>4,684,893</b>	<b>17,034</b>	<b>6,255</b>	<b>4,708,182</b>	<b>4,095,771</b>
<b>Community Investment Expenditures</b>					
Community allocations (Schedule 1)	4,145,382	-	-	4,145,382	3,961,758
Community grants (Schedule 2)	-	-	-	-	175,000
Program expenditures (Schedule 4)	543,568	-	-	543,568	440,745
	<b>4,688,950</b>	<b>-</b>	<b>-</b>	<b>4,688,950</b>	<b>4,577,503</b>
<b>Net funds remaining (used) for the year</b>	<b>\$ (4,057)</b>	<b>\$ 17,034</b>	<b>\$ 6,255</b>	<b>\$ 19,232</b>	<b>\$ (481,732)</b>

## United Way of Kitchener-Waterloo and Area Statement of Cash Flows

<b>For the year ended December 31</b>	<b>2009</b>	<b>2008</b>
<b>Cash flows from operating activities</b>		
Net funds remaining (used) for the year	\$ 19,232	\$ (481,732)
Items not involving cash		
Amortization of capital assets	17,555	7,597
Amortization of deferred contributions	(31,965)	(89,212)
	<u>4,822</u>	<u>(563,347)</u>
Changes in non-cash working capital balances		
Pledges receivable	(173,432)	75,443
Prepaid expenses	9,049	(19,118)
Accounts payable and accrued liabilities	(195,149)	(3,853)
Accrued donor designations	114,285	61,988
Advance campaign receipts	24,755	168,539
	<u>(215,670)</u>	<u>(280,348)</u>
<b>Cash flows from investing activities</b>		
Purchase of capital assets	(1,524)	(50,380)
Reinvested investment income	(64,303)	(66,812)
Proceeds on sale of investments	300,000	200,000
	<u>234,173</u>	<u>82,808</u>
<b>Cash flows from financing activities</b>		
Receipt of deferred contributions	74,300	80,000
	<u>74,300</u>	<u>80,000</u>
<b>Increase (decrease) in cash during the year</b>	<b>92,803</b>	<b>(117,540)</b>
<b>Cash, beginning of year</b>	<b>758,819</b>	<b>876,359</b>
<b>Cash, end of year</b>	<b>\$ 851,622</b>	<b>\$ 758,819</b>

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## **United Way of Kitchener-Waterloo and Area Summary of Significant Accounting Policies**

**December 31, 2009**

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### **Nature of Business**

United Way of Kitchener-Waterloo and Area (United Way) is a non-profit, non-partisan, volunteer driven organization that engages in an effort to mobilize resources to support a broad range of non-profit human care services. It exists to improve the quality of life of all people in the Cities of Kitchener and Waterloo, and the Townships of Wellesley, Wilmot, and Woolwich by raising and investing money in services and programs that help meet human needs in our communities.

United Way operates according to the highest standards of conduct consistent with its commitment to volunteerism, integrity, accountability, accessibility, being apolitical and having respect for donors, service providers, and the users of services.

United Way is a charitable organization registered under the Income Tax Act of Canada and, as such, is exempt from income taxes.

### **Financial Statement Presentation**

These financial statements have been prepared in accordance with the Transparency, Accountability and Financial Reporting Policies for United Ways ("TAFR") set forth by the United Way of Canada. These policies provide for consistent reporting and presentation of revenues and expenditures amongst all United Way organizations in Canada and provide a framework for the allocation of expenditures between program, fundraising, and administrative activities. Expenditures are allocated to the program, fundraising, and administrative categories based on the nature of the expenditures and the actual activities performed during the year and as such, these allocations will vary over time.

### **Capital Assets**

Capital assets are stated at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

Computer equipment	-	30 % diminishing balance basis
Office equipment	-	20 % diminishing balance basis
Leasehold improvements	-	20 % diminishing balance basis

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## **United Way of Kitchener-Waterloo and Area Summary of Significant Accounting Policies**

**December 31, 2009**

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### **Revenue Recognition**

The organization holds several fundraising events annually. Campaign pledges and one-time donations generated during any one year are recognized as revenue in the following year. Amounts received prior to the year-end attributable to the campaigns and activities of the current year are reported as advance campaign receipts. Fundraising and program expenditures are expensed as incurred.

Campaign pledges of the prior year uncollected at the balance sheet date are reported as pledges receivable if collection in the following year is reasonably assured. Uncollectible pledges are written off.

All campaign pledges, proceeds from special events and one-time donations are considered available for unrestricted use with the exception of donor designations.

Donor designations represent donations made by individuals and corporations which are designated to be distributed to other United Ways, Funded Agencies of United Way and/or other charitable organizations. Donor designations are paid to the designated agencies annually. Donor designated donations which have been collected in the current year but have not yet been paid to designated agencies are reported as accrued donor designations.

Revenue from special events is recognized upon occurrence of the event.

Investment income, Forever Fund income, and other income is recognized on the accrual basis as it is earned. Investment income earned is retained in the fund to which the investments are held.

### **Contributed Services**

Volunteers contribute many hours per year to assist the organization in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

### **Gifts in Kind**

The organization benefits from substantial gifts in kind that include but are not limited to office occupancy, office equipment and office furniture. These financial statements do not reflect any revenue or expenditures related to gifts in kind.

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## United Way of Kitchener-Waterloo and Area Summary of Significant Accounting Policies

December 31, 2009

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### **Fund Accounting**

The Board of Directors has created three internally restricted funds. These funds include an Operating Fund and two Reserve Funds. The Reserve Funds include the Stabilization / Emergency Fund and the Supplemental Initiatives Fund.

The purpose of the Operating Fund is to conduct annual fundraising campaigns to raise funds for distribution to the community and to cover fundraising and program expenditures. Any surplus generated by the Operating Fund is transferred to the Stabilization / Emergency Fund to the limits specified below, with the excess being transferred to the Supplemental Initiatives Fund. Any deficit experienced by the Operating Fund is recovered from the Stabilization / Emergency Fund to the extent that funds are available.

The purpose of the Stabilization / Emergency Fund is to supplement allocations to agencies when campaign revenues (collection of pledges) are depressed and/or to provide funding in the event of an emergency, such as natural or man-made disasters. The balance of the fund is not to exceed 15% of the average of total campaign revenue for the three-year period ended on the balance sheet date. The excess balance after the transfer to or from the operating fund, if any, is transferred to the Supplemental Initiatives Fund.

The purpose of the Supplemental Initiatives Fund is to provide funding for future initiatives. These may include, but are not limited to, the following purposes; bequest/endowment funds, United Way Capital fund, new initiatives, grants, agencies' capital campaigns, and guaranteed sustaining allocations when the annual campaign is lower than previous performances.

### **Allocation of Expenditures**

Expenditures incurred by the organization are classified as fundraising, program, or administrative expenditures. Administrative expenditures are allocated to fundraising and to program expenditures based on actual activity.

### **Use of Estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

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## United Way of Kitchener-Waterloo and Area Summary of Significant Accounting Policies

**December 31, 2009**

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### **Financial instruments**

It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from their financial instruments. Transaction costs related to all financial instruments are expensed as incurred.

All transactions related to financial instruments are recorded on a trade-date basis. The fair value of financial instruments are determined using published price quotations, where applicable.

The organization classifies its financial instruments into one of the following categories based on the purpose for which the asset was acquired. The organization's accounting policy for each category is as follows:

#### Held-for-trading

This category is comprised of cash and cash equivalents. They are carried in the balance sheet at fair value with changes in fair value recognized in the Statement of Operations.

#### Available-for-sale

This category is comprised of investments. They are carried on the Balance Sheet at fair market value with changes in fair value recognized in the Statement of Fund Balances.

#### Loans and receivables

This category includes pledges receivable. They are initially recognized at fair value and subsequently carried at amortized cost, using the effective interest rate method, less any provision for impairment.

#### Other financial liabilities

Other financial liabilities includes all financial liabilities and are comprised of accounts payable and accrued liabilities, accrued donor designations, advance campaign receipts and deferred contributions. These liabilities are initially recognized at fair value and subsequently carried at amortized cost using the effective interest rate method.

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## United Way of Kitchener-Waterloo and Area Notes to Financial Statements

**December 31, 2009**

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### 1. Cash

The organization's bank account is held at one chartered bank. The bank account earns nominal interest.

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### 2. Investments

	2009	2008
Fixed income mutual funds	\$ 1,245,546	\$ 1,448,816
Canadian equity mutual funds	139,125	138,182
	\$ 1,384,671	\$ 1,586,998

These investments are held by the Kitchener and Waterloo Community Foundation, which provides investment management for community organizations on a fee for service basis. The investments are segregated from operations and are intended to provide a source of funding for the balances in the Stabilization/Emergency Fund and the Supplemental Initiatives Fund.

During the year, the market value of these investment increased by a net total of \$51,810 and as such, the investments were written up to fair value with an adjustment reported in the Statement of Fund Balances.

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### 3. Capital Assets

	2009		2008	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 103,531	\$ 61,618	\$ 102,006	\$ 46,680
Office equipment	23,715	14,583	23,715	12,543
Leasehold improvements	2,258	2,258	2,258	1,680
	\$ 129,504	\$ 78,459	\$ 127,979	\$ 60,903
Net book value		\$ 51,045		\$ 67,076

Amortization expense for the year amounted to \$17,555 (2008 - \$7,597). Of the total, \$2,631 was reported as an Administrative Expense on Schedule 5 and the balance of \$14,924 was included in Trillium Grant Expenses on Schedule 5.

## United Way of Kitchener-Waterloo and Area Notes to Financial Statements

**December 31, 2009**

### 4. Accounts Payable and Accrued Liabilities

	2009	2008
Accounts payable	\$ 80,378	\$ 124,720
Accrued liabilities	11,000	10,500
Supplemental Initiatives Fund grants payable	-	151,307
	\$ 91,378	\$ 286,527

### 5. Deferred Contributions - The Ontario Trillium Foundation

	Collaborative Grant	Resiliency Grant	Software Grant	2009	2008
Balance, beginning of year	\$ 65,137	\$ -	\$ 28,647	\$ 93,784	\$ 102,996
Contributions received	-	35,800	12,500	48,300	80,000
Amounts amortized to revenue	(17,041)	-	(14,924)	(31,965)	(89,212)
Balance, end of year	\$ 48,096	\$ 35,800	\$ 26,223	\$ 110,119	\$ 93,784

The collaborative grant was provided over three years beginning in 2006 to encourage in-depth dialogue that has brought people together to exchange ideas, understand issues better, and commit to a collaborative model of action to make a positive impact on the community at large, as it focuses on strengthening the non-profit sector, in particular.

The software grant is being provided over two years beginning in 2007 to purchase and implement a new software system to integrate information from multiple databases and improve the organizations' overall ability to strategically fund and address emerging local issues.

The resiliency grant is being provided over two years beginning in 2009 to facilitate and support programs for organizations requiring transformational support because of economic conditions.

The use of the funds is restricted to the activities agreed upon by the organization and The Ontario Trillium Foundation.

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## United Way of Kitchener-Waterloo and Area Notes to Financial Statements

**December 31, 2009**

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### 6. Deferred Contributions - Other

During the year the organization received contributions from Giving Circle and the Region of Waterloo totaling \$26,000. These contributions are restricted for specific purposes and accordingly, will be recognized as revenue in the same period as related expenses are incurred.

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### 7. Inter-fund Transfer

The surplus realized by the Operating Fund was transferred to the Stabilization/Emergency Fund as described in the Summary of Significant Accounting Policies.

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### 8. Forever Fund

The United Way Forever Fund is held by the Kitchener and Waterloo Community Foundation. The income from this fund shall be paid to United Way each year on or before December 31. Should United Way cease to exist, the income from the Forever Fund would be disbursed by the Foundation's Board of Directors to charities in the community working for the betterment of the communities in a manner consistent with the historic role of United Way. During the year, no income was received from the Forever Fund and accordingly, no related grants were provided to the community.

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### 9. Commitments

The organization has an operating lease for its premises that expires on December 31, 2011. The lease includes monthly operating costs at an estimated rate of \$7,806 per month.

Estimated minimum annual lease payments for the term of the lease are:

2010	\$ 96,672
2011	<u>96,672</u>
	<u>\$ 193,344</u>

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### 10. Comparative Amounts

Certain 2008 comparative amounts have been reclassified to conform with the financial presentation adopted in the current year.

## United Way of Kitchener-Waterloo and Area Schedule 1 - Community Investment

For the year ended December 31	2009	2008
ACCKWA	\$ 36,580	\$ 36,075
Alliance for Children and Youth	80,000	-
Big Brothers Big Sisters of Kitchener-Waterloo and Area	237,208	251,521
Brain Injury Association Waterloo & Wellington	27,160	27,500
The Canadian Hearing Society	62,615	61,750
Canadian Mental Health Association, Waterloo Region	130,817	129,010
Canadian National Institute for the Blind	145,686	143,675
Canadian Red Cross Society, Kitchener-Waterloo Branch	71,784	73,600
Central Ontario Developmental Riding Program	37,532	38,000
Child Witness Centre of Waterloo Regions	60,854	61,000
Community Justice Initiatives of Waterloo Region	100,900	100,000
Community Care Concepts of Woolwich, Wellesley, & Wilmot	20,000	20,000
Community Support Connections	29,600	-
Elizabeth Fry Society	7,125	14,250
Extend-A-Family Association	21,801	21,500
Focus for Ethnic Women - Waterloo Region	73,028	79,926
Food Bank of Waterloo Region	44,040	44,040
House of Friendship	321,131	316,124
Independent Living Centre of Waterloo Region	45,630	45,000
Interfaith Community Counselling Centre	20,021	19,744
John Howard Society of Waterloo Wellington	134,696	128,488
K-W Access-Ability	68,709	67,760
K-W Counselling Services Inc.	532,197	524,849
K-W Multicultural Centre	29,626	29,010
Kitchener-Waterloo Friendship Group for Seniors	-	9,200
Labour Program of Waterloo Region	73,600	73,600
Learning Disabilities Association of Kitchener-Waterloo	25,089	25,010
The Literacy Group of Waterloo Region	17,339	17,100
Mosaic Counselling and Family Services	356,522	351,600
Multiple Sclerosis Society Waterloo Region	11,154	11,000
Ontario March of Dimes	44,726	44,108
Parents for Community Living	15,894	15,675
RAISE Home Support Services for the Elderly	-	20,400
R.O.O.F. (Reaching Our Outdoor Friends)	66,000	60,000
St. John Ambulance	16,549	16,500
Shalom Counselling Services - Waterloo Region	27,652	27,270
Social Planning Council of Kitchener-Waterloo	50,700	50,000
Volunteer Action Centre of Kitchener-Waterloo & Area	64,095	63,210
Waterloo Region Wraparound	-	15,000
Women's Crisis Services	177,450	175,000
Woolwich Community Services	38,329	37,800
Woolwich Interfaith Counselling Centre	49,929	49,240
The Working Centre	25,967	25,000
YMCA of Kitchener-Waterloo	193,678	181,625
YWCA of Kitchener-Waterloo	283,240	279,440
	<b>3,876,653</b>	<b>3,780,600</b>
<b>Donor designations</b>	<b>222,880</b>	<b>96,709</b>
<b>Project grants</b>	<b>45,849</b>	<b>84,449</b>
<b>Funds distributed to the community</b>	<b>\$ 4,145,382</b>	<b>\$ 3,961,758</b>

**United Way of Kitchener-Waterloo and Area  
Schedule 2 - Community Grants from the Supplemental  
Initiatives Fund**

<b>For the year ended December 31</b>	<b>2009</b>	<b>2008</b>
<b>Supplemental Initiatives Fund Grants</b>		
For Kids' Sake and Alliance for Children & Youth of Waterloo Region	\$ -	\$ 100,000
Waterloo Region Immigrant Employment Network	-	75,000
	<u>\$ -</u>	<u>\$ 175,000</u>

**United Way of Kitchener-Waterloo and Area  
Schedule 3 - Fundraising Expenditures**

<b>For the year ended December 31</b>	<b>2009</b>	<b>2008</b>
<b>Fundraising expenditures:</b>		
Automobile	\$ 2,672	\$ 335
Direct mail and communication	7,848	10,304
Leadership	18,497	27,173
Professional development	24	-
Salaries, wages and benefits	292,330	277,656
Special events	54,390	33,849
Workplace campaign	35,456	44,697
Total direct fundraising expenditures	<u>411,217</u>	<u>394,014</u>
Allocation of administrative expenditures (Schedule 5)	<u>535,403</u>	<u>613,132</u>
<b>Total fundraising expenditures</b>	<b>\$ 946,620</b>	<b>\$ 1,007,146</b>

**United Way of Kitchener-Waterloo and Area  
Schedule 4 - Program Expenditures**

<b>For the year ended December 31</b>	<b>2009</b>	<b>2008</b>
<b>Program expenditures:</b>		
Automobile	\$ 839	\$ -
Community and staff relations	13,372	-
Professional development	1,198	-
Research	28,000	35,267
Salaries, wages and benefits	143,224	139,728
Total direct program expenditures	<u>186,633</u>	<u>174,995</u>
Allocation of administrative expenditures (Schedule 5)	<u>356,935</u>	<u>265,750</u>
<b>Total program expenditures</b>	<b>\$ 543,568</b>	<b>\$ 440,745</b>

## United Way of Kitchener-Waterloo and Area Schedule 5 - Administrative Expenditures

For the year ended December 31	2009	2008
<b>Administrative expenditures:</b>		
Amortization	\$ 2,631	\$ 7,597
Automobile	15,843	21,120
Computer	59,014	13,671
Credit card commissions	7,169	9,482
Facilities and equipment rental	7,771	32,832
Insurance	4,484	3,981
Marketing, public relations and communications	25,513	15,112
Occupancy	94,659	85,117
Office supplies	9,930	20,219
Payroll - Salaries and wages	478,420	370,353
Payroll - Employee benefits	62,482	96,570
Postage	9,042	6,346
Professional fees	12,064	15,459
Telephone	17,951	17,089
Travel and conference	12,843	34,748
Trillium grant expenses	31,965	89,212
United Way of Canada Affiliation Fees	39,892	39,044
Website annual maintenance	665	930
<b>Total administrative expenditures</b>	<b>892,338</b>	<b>878,882</b>
Allocation to fundraising expenditures (Schedule 3)	<b>(535,403)</b>	<b>(613,132)</b>
Allocation to program expenditures (Schedule 4)	<b>(356,935)</b>	<b>(265,750)</b>
<b>Total administrative expenditures</b>	<b>\$ -</b>	<b>\$ -</b>