
Financial Statements of

UNITED WAY OF SASKATOON AND AREA

And Independent Auditor's Report thereon

Year ended March 31, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Members of United Way of Saskatoon and Area

Opinion

We have audited the financial statements of United Way of Saskatoon and Area (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2023
- the statement of revenue and expenses 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 notes to the financial statements, including a summary of significant accounting policies and other explanatory information

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2023, 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 Opinion

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 auditor's 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 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 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 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 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 Entity'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 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 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 Entity 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Saskatoon, Canada

May 25, 2023

UNITED WAY OF SASKATOON AND AREA

Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,813,936	\$ 2,679,097
Short-term investments	252,347	250,000
Pledges receivable (note 2)	1,236,963	1,300,536
Accounts receivable	55,213	41,983
Prepaid expenses	49,157	54,578
	<u>4,407,616</u>	<u>4,326,194</u>
Investment in 211 Saskatchewan (note 3)	140,516	125,623
Capital assets (note 4)	39,482	36,417
	<u>\$ 4,587,614</u>	<u>\$ 4,488,234</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 146,130	\$ 146,798
Allocations committed to agencies (note 5)	684,000	684,000
Deferred revenue (note 6)	635,167	490,565
	<u>1,465,297</u>	<u>1,321,363</u>
Net assets:		
Operating reserve	525,000	525,000
Community investment reserve (note 14)	2,320,784	2,451,820
Capital replacement reserve	237,051	153,634
Invested in capital assets	39,482	36,417
	<u>3,122,317</u>	<u>3,166,871</u>
Commitments (notes 3 and 7)		
	<u>\$ 4,587,614</u>	<u>\$ 4,488,234</u>

See accompanying notes to financial statements.

On behalf of the Board:




Director

Director

UNITED WAY OF SASKATOON AND AREA

Statement of Revenue and Expenses

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Revenue:		
Campaign contributions	\$ 3,853,935	\$ 3,642,517
Funds transferred from other United Way organizations	291,488	272,487
Gross campaign revenue	4,145,423	3,915,004
Less provision for uncollectible pledges	(57,004)	(23,826)
Net campaign revenue	4,088,419	3,891,178
Other revenue:		
Government of Canada Community Service Recovery Fund (note 8)	3,345	-
Grants (note 10)	22,911	95,347
Other (note 9)	519,780	146,466
Interest	67,690	9,741
Total revenue	4,702,145	4,142,732
Fundraising expenses (schedule 3)	1,188,361	1,080,467
Net revenue available for allocations and programs	3,513,784	3,062,265
Allocations and programs:		
Allocations to agencies (schedule 1)	1,703,763	1,823,472
Community services and initiatives (schedule 2)	1,421,822	850,258
Donor directed giving (note 11)	429,408	266,752
Government of Canada Community Service Recovery Fund (note 8)	3,345	-
	3,558,338	2,940,482
(Deficiency) excess of revenue over expenses	\$ (44,554)	\$ 121,783

See accompanying notes to financial statements.

UNITED WAY OF SASKATOON AND AREA

Statement of Changes in Net Assets

Year ended March 31, 2023, with comparative information for 2022

March 31, 2023	Invested in Capital Assets	Community Investment Reserve	Capital Replacement Reserve	Operating Reserve	Total
Balance, beginning of year	\$ 36,417	\$ 2,451,820	\$ 153,634	\$ 525,000	\$ 3,166,871
Deficiency of revenue over expenses	(16,692)	-	-	(27,862)	(44,554)
Purchase of capital assets		-	-	-	-
Purchase of capital assets	19,757	-	-	(19,757)	-
Utilization of (transfer to) reserves	-	(131,036)	83,417	47,619	-
Balance, end of year	\$ 39,482	\$ 2,320,784	\$ 237,051	\$ 525,000	\$ 3,122,317

March 31, 2022	Invested in Capital Assets	Community Investment Reserve	Capital Replacement Reserve	Operating Reserve	Total
Balance, beginning of year	\$ 36,080	\$ 2,330,374	\$ 153,634	\$ 525,000	\$ 3,045,088
Deficiency of revenue over expenses	(13,160)	-	-	134,943	121,783
Purchase of capital assets	13,497	-	-	(13,497)	-
Utilization of (transfer to) reserves	-	121,446	-	(121,446)	-
Balance, end of year	\$ 36,417	\$ 2,451,820	\$ 153,634	\$ 525,000	\$ 3,166,871

See accompanying notes to financial statements.

UNITED WAY OF SASKATOON AND AREA

Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash flows from (used in):		
Operations:		
(Deficiency) excess of revenue over expenses	\$ (44,554)	\$ 121,783
Items not involving cash:		
Amortization of capital assets	16,692	13,160
Investment in 211 Saskatchewan (note 3)	135,107	59,484
Change in non-cash operating working capital:		
Pledges receivable	63,573	(147,455)
Accounts receivable	(13,230)	147,997
Prepaid expenses	5,421	7,458
Accounts payable and accrued liabilities	(668)	16,291
Deferred revenue	144,602	190,942
	306,943	409,660
Investing activities:		
Investment in 211 Saskatchewan (note 3)	(150,000)	(150,000)
Purchase of capital assets	(19,757)	(13,497)
Purchase of short term investments	(2,347)	(50,000)
	(172,104)	(213,497)
Increase in cash and equivalents	134,839	196,163
Cash and cash equivalents, beginning of year	2,679,097	2,482,934
Cash and cash equivalents, end of year	\$ 2,813,936	\$ 2,679,097

See accompanying notes to financial statements.

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements

Year ended March 31, 2023

United Way of Saskatoon and Area ("United Way") is incorporated without share capital as a non-profit organization under the laws of the Province of Saskatchewan. Its mission is to improve lives and build community by engaging individuals and mobilizing collective action.

As a registered charitable organization under the Income Tax Act (Canada), United Way is exempt from income taxes and is able to issue charitable donation receipts for income tax purposes.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian Accounting Standards for not-for-profit organizations in Part III of the Chartered Professional Accountants Canada Handbook.

(a) Revenue recognition:

United Way follows the deferral method of accounting for campaign revenue. Non-designated campaign contributions are recognized as revenue in the period the contribution is received or receivable. A provision for uncollectible pledges is recorded to reduce pledges receivable and revenue.

Campaign contributions where the donor has directed that the funds be allocated to a registered charity are initially recorded as deferred revenue. Upon payment of the funds to the registered charity, the payment is recognized as an expense and the contribution is recognized as revenue. Administration fees related to donor directed contributions are recognized in the period the payment is made to the registered charity.

Grants and externally restricted contributions are recognized as revenue in the year which the related expenses are recognized. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized as revenue in that subsequent period.

Interest revenue is recognized as revenue when earned. Conference revenue is recognized as revenue when the related services have been provided and the collection is reasonably assured. Other revenue including revenue from fees, contracts and registration fees are recognized when the services are provided.

(b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and short-term investments held at financial institutions which are highly liquid with original maturities of less than three months. Any investments with a period of maturity over 3 months but within 12 months are classified as short-term investments.

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(c) Pledges receivable:

Contribution pledges are recorded as receivable when the amount can be reasonably estimated and ultimate collection is reasonably assured. Allowances are provided for amounts estimated to be uncollectible.

(d) Joint projects:

The investment in 211 Saskatchewan which is jointly owned and controlled by United Way of Saskatoon and Area and United Way of Regina is accounted for using the equity method.

(e) Capital assets:

Capital assets are recorded at cost. Repairs and maintenance costs are expensed. 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.

Capital assets are amortized over their estimated useful lives using the following methods and annual rates:

Asset	Method	Rate
Furniture and fixtures	Declining balance	10%-20%
Computer equipment	Straight-line	20%
Computer software	Straight-line	20%
Leaseholds	Straight-line	Term of lease

Capital assets are not subject to amortization until they are substantially complete and available for their intended use.

(f) Donated goods and services:

Goods and services contributed to United Way to be consumed in operations are not recorded as revenue or expenses due to the difficulty of determining the fair value.

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(g) Measurement uncertainty:

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 the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the provision for uncollectible pledges, accrued liabilities and the allocation of operating expenses. Actual results could differ from these estimates.

(h) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. United Way has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. The costs of all other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straightline method.

With respect to financial assets measured at cost or amortized cost, United Way recognizes in excess of revenue over expenses an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed in excess of revenue over expenses in the period the reversal occurs not exceeding the initial carrying value.

(i) Allocation of operating expenses:

Operating expenses are incurred to support functional areas and are allocated to fundraising and community services and initiatives expenses based on a time study method. Following this method, operating expenses are allocated as follows:

	2023	2022
Fundraising expenses	60%	63%
Community services expenses	40%	37%

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(j) Restriction on net assets:

The operating reserve represents funds that the Board of Directors has internally restricted to be used by United Way in periods of financial uncertainty. Pursuant to United Way's internal policies, the operating reserve is to be maintained at an amount between three to six months of operating expenses. The policy requires that at least 80% of the reserve be funded by way of cash or other liquid short-term investments.

The community investment reserve represents funds that the Board of Directors has internally restricted to be used with respect to community investment and building for the future through United Way programs. The specific use of the reserve is at the discretion of the Board of Directors. There are two components to the community investment reserve. The first component is the amount of \$1,272,720 that has been committed for various community investment activities (note 14). The second component is the amount of \$1,048,064 that has been set aside as a source of stabilization for the United Way to carry out its general mandate of future investment in the community.

The capital and systems replacement reserve represents funds that the Board of Directors has internally restricted for the replacement of capital assets and related expenses.

Equity invested in capital assets represents the unamortized cost of capital assets. Adjustments to the reserve are made for additions, disposals and amortization of capital assets.

Government assistance related to current revenue and expenses is included in the determination of excess of revenue over expenses for the period. Amounts relating to future periods are deferred and recognized when the related expenditures are incurred.

2. Pledges receivable:

	2023	2022
Pledges receivable	\$ 1,399,963	\$ 1,464,536
Allowance for uncollectible pledges receivable	(163,000)	(164,000)
	\$ 1,236,963	\$ 1,300,536

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

3. Investment in 211 Saskatchewan:

211 Saskatchewan is a database which allows internet, text and phone users to access a full range of community, social, government and health services within the province of Saskatchewan.

United Way has an agreement with United Way of Regina relating to 211 Saskatchewan and has agreed to pay 50% of all annual costs, associated with the development and operation of the database. United Way's share of these costs is expected to approximate \$150,000 per year. The current agreement is in effect until October 31, 2024 or until such time it is extended.

United Way's contributions and share of net expenses of 211 Saskatchewan for the period from April 1, 2022 to March 31, 2023 are summarized as follows:

	2023	2022
Balance, beginning of year	\$ 125,623	\$ 35,107
Contributions	150,000	150,000
Share of net expenses (loss)	(135,107)	(59,484)
Balance, end of year	\$ 140,516	\$ 125,623

4. Capital assets:

			2023	2022
	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	\$ 71,541	\$ 53,908	\$ 17,633	\$ 13,103
Computer equipment	96,214	74,365	21,849	23,314
Computer software	102,672	102,672	-	-
Leaseholds	32,745	32,745	-	-
	\$ 303,172	\$ 263,690	\$ 39,482	\$ 36,417

In the year ended March 31, 2023, United Way has assessed for full and partial impairment on capital assets and determined there are none.

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

5. Obligations under funding agreements:

United Way has entered into four-year funding agreements with 11 agencies. These multi-year agreements have been extended for a fourth year. Under these funding agreements, United Way's allocation liabilities are \$684,000 to be paid between April 1, 2023 and March 31, 2024.

6. Deferred revenue:

	2023	2022
Program grants	\$ 428,835	\$ 256,045
Donor directed giving to charities	206,332	222,020
Future year's campaign	-	12,500
	<u>\$ 635,167</u>	<u>\$ 490,565</u>

7. Commitments:

United Way is committed to future payments under an operating lease for office space through April 30, 2024 and an operating lease for equipment through July 31, 2025.

Future minimum payments, by year and in aggregate, under these commitments, consisted of the following at March 31, 2023:

2024	\$ 105,079
2025	12,349
2026	974
	<u>\$ 118,402</u>

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

8. Government of Canada Community Service Recovery Fund (CSRF):

In the current year, the Government of Canada, through Employment and Social Development Canada (ESDC), has been working with United Way Centraide Canada (UWCC), Community Foundations of Canada (CFC), and the Canadian Red Cross (CRC) to develop and launch the Community Services Recovery Fund (CSRF).

CSRF is focused on supporting an organization, sector, or system to recover, renew, and repair from COVID-19 pandemic impact and to support medium and long-term recovery efforts. United Way of Saskatoon and Area will receive and distribute funds to various community partners both charitable organizations and nonprofits as required by a formal signed agreement in central and northern Saskatchewan. Pursuant to the agreement, in 2023 an administrative allocation of \$213,101 was received in the current year on January 31, 2023. As at March 31, 2023 \$3,345 of this administrative allocation had been expended and recognized as revenue. The remaining \$209,756 has been deferred as included in program grants (note 6). Total funding under the agreement of \$1,539,127 was received subsequent to year-end, and funding amounts must be disbursed by June 2, 2023.

9. Other Revenue:

	2023	2022
Wicahitowin Indigenous Engagement Conference (schedule 2)	343,039	91,045
Saskatoon Survivors' Circle projects (schedule 2)	103,031	39,990
AMBIT program (schedule 2)	60,000	-
Other	13,710	15,431
	\$ 519,780	\$ 146,466

10. Grants Revenue:

	2023	2022
Other	\$ 22,911	\$ 23,881
Canada Emergency Wage Subsidy	-	56,318
Canada Emergency Rent Subsidy	-	11,241
Canada Recovery Hiring Program	-	3,907
	\$ 22,911	\$ 95,347

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

11. Donor directed giving :

Campaign contributions include donor directed giving in the amount of \$456,510 (2022 - \$291,226) of which \$429,408 (2022 - \$266,752) (net of administration fees) has been paid to registered charities in Canada pursuant to donor requests.

12. Financial risk management:

United Way's financial risks are as follows:

a) Interest rate risk:

United Way is exposed to interest rate risk arising from fluctuations in interest rates on amounts invested in interest bearing cash and cash equivalents and short-term investments with interest based on prime rates.

b) Credit risk:

United Way is exposed to credit risk to the extent that its donors may experience financial difficulty and would be unable to meet their pledge obligations. However, United Way has a large number of donors, which mitigates the concentration of credit risk. United Way assesses, on a continuous basis, pledges receivable and provides for any amount that is not collectible in the allowance for uncollectible pledges receivable.

c) Liquidity risk:

Liquidity risk is the risk that United Way will be unable to fulfill its obligations on a timely basis or at a reasonable cost. United Way manages its liquidity risk by monitoring its operating requirements. United Way prepares and monitors a budget to ensure it has sufficient funds to fulfill its obligations. Cash flow forecasts are regularly monitored by the Audit and Finance Committee. United Way has access to a revolving demand credit facility up to a maximum of \$100,000 which can be utilized for general working capital purposes; however, no funds have been drawn to date. Trade accounts payable and accrued liabilities are generally repaid within 30 days.

d) Fair values:

The fair value of cash, accounts receivable, and accounts payable and accrued liabilities approximate their carrying value due to the immediate or short-term period to maturity.

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

13. Transparency, accountability and financial reporting:

United Way follows the reporting guidelines as outlined in its membership agreement with United Way Centraide Canada. As part of these guidelines, each member calculates fundraising and allocation ratios. These ratios are summarized as follows:

	2023	2022
Fundraising ratio:		
Total revenue	\$ 4,702,144	\$ 4,142,732
Add: provision for uncollectible pledges	57,004	23,826
Total revenue for fundraising	4,759,148	4,166,558
Direct fundraising expenses (schedule 3)	818,633	629,568
Allocation of operating expenses (schedule 4)	369,728	450,899
Total fundraising expenses	\$ 1,188,361 24.9%	\$ 1,080,467 25.9%

14. Community investment reserve:

The community investment reserve is comprised:

	2023	2022
Community Initiatives Fund	\$ 532,000	\$ 525,000
Journey Home	462,000	462,000
Investment in 211 Saskatchewan (note 3)	150,000	150,000
Summer Success	50,000	50,000
Wichitowin Legacy Fund	78,720	-
	1,272,720	1,187,000
Stabilization reserve (note 1(j))	1,048,064	1,264,820
	\$ 2,320,784	\$ 2,451,820

(i) United Way has agreed to provide up to \$462,000 between April 1, 2023 and March 31, 2024 of grant funding to Saskatoon Crisis Intervention Service ("SCIS"). This will allow SCIS to continue to provide services under the Journey Home Program which supports and moves people from homelessness directly into housing without any barriers to entry such as sobriety or employment.

UNITED WAY OF SASKATOON AND AREA

Notes to Financial Statements (continued)

Year ended March 31, 2023

14. Community investment reserve (continued):

(ii) United Way has agreed to provide up to \$532,000 between April 1, 2023 and March 31, 2024 of Community Initiatives Fund grant funding. The focus of United Way of Saskatoon and Area Community Initiatives Fund is intended to support other non-profit organizations in Saskatoon & Area to develop and execute programs and services aligned with United Way's Community Investment strategy.

(iii) The Wicihitowin Legacy fund represents the surplus that the conference has generated over several years. United Way has internally restricted these funds and intends to allocate the funds to future projects related to Wicihitowin. United Way will determine the projects to be funded in collaboration with the 2022 Wicihitowin Organizing committee.

15. Comparative figures:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

Schedule 1

UNITED WAY OF SASKATOON AND AREA

Schedule of Allocations to Agencies

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Battlefords & District Community Foundation	\$ 6,043	\$ -
BGC Saskatoon	72,000	72,000
Big Brothers Big Sisters of Prince Albert and District	10,000	-
Big Brothers Big Sisters of Saskatoon and Area	90,000	90,000
Canadian Mental Health Association - Saskatoon Branch	15,000	25,000
Central Urban Métis Federation (CUMFI)	-	15,000
CLASSIC Law	60,000	30,000
Community Living Association Saskatoon (CLASI)	-	5,000
Core Neighbourhood Youth Coop (CYNC)	35,000	30,000
Crocus Co-op	72,000	72,000
Elizabeth Fry Society of Saskatchewan	45,000	35,000
Family Service Saskatoon	40,000	25,000
FASD Network of Saskatchewan	15,000	10,000
Foundations Learning & Skills Saskatchewan	48,000	48,000
Frontier College	-	9,785
Global Gathering Place	78,000	78,000
Hope Restored Canada	30,000	25,000
Inclusion Saskatchewan	10,000	10,000
John Howard Society of Saskatchewan	20,000	15,000
Journey Home (Saskatoon Crisis Intervention Service)	462,000	462,000
Meadow Lake & Area Early Childhood Services	5,000	-
Mennonite Central Committee Saskatchewan	-	10,000
Navera Community Connections (formerly CFS Saskatoon)	60,000	60,000
OUTSaskatoon	72,000	72,000
Prairie Harm Reduction	66,000	66,000
Prince Albert and Area Community Foundation	11,220	12,240
Quint Development (Community First Development Fund of Saskatoon)	-	15,000
Saskatchewan Association for the Rehabilitation of the Brain Injured (SARBI)	-	11,500
Saskatchewan Brain Injury Association	-	10,000
Saskatoon Community Youth Arts Programming (SCYAP)	25,000	25,000
Saskatoon Council on Aging	-	10,000
Saskatoon Crisis Intervention Service	30,000	30,000
Saskatoon Downtown Youth Centre (EGADZ)	25,000	20,000
Saskatoon Friendship Inn	-	45,800
Saskatoon Indian Metis Friendship Centre	60,000	60,000
Saskatoon Interval House	40,000	40,000
Saskatoon Open Door Society	-	16,000
Saskatoon Preschool Foundation	-	10,000
Saskatoon Sexual Health Centre Saskatoon	15,000	15,000
Saskatoon Student Wellness Initiative Toward Community Health (SWITCH)	30,000	30,000
Saskatoon Tribal Council Wellness Centre (City of Saskatoon)	-	65,000
Sexual Assault & Information Centre	36,000	36,000
Spinal Cord Injury Saskatchewan	20,000	15,000
Str8 Up 10,000 Little Steps to Healing	35,000	30,000
Summer Snack Program (Saskatoon and District Labour Council)	10,000	10,000
The Salvation Army Saskatoon Community Services	-	32,147
White Buffalo Youth Lodge (City of Saskatoon)	500	5,000
YMCA Saskatoon	15,000	15,000
YWCA Saskatoon	40,000	-
	\$ 1,703,763	\$ 1,823,472

Schedule 2

UNITED WAY OF SASKATOON AND AREA

Schedule of Community Services and Initiatives

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Wicihitowin Indigenous Engagement Conference	\$ 299,319	\$ 126,045
Salaries and benefits	291,328	191,181
211 Saskatchewan (note 3)	135,107	59,484
Saskatoon Survivors' Circle projects	103,031	39,990
Professional services	95,241	21,899
AMBIT	54,130	-
Summer Success Literacy Program	46,636	45,528
Community building initiatives	35,968	16,280
United Way of Canada - membership	35,609	34,860
Period products	32,472	16,617
Occupancy	30,817	29,589
Meetings and travel	10,803	3,211
Office equipment and supplies	2,246	106
Professional development and recruitment	1,397	-
COVID-19 Response Fund Grants	1,233	-
Capacity building	-	655
	1,175,337	585,444
Allocation of operating expenses (schedule 4)	246,485	264,814
	\$ 1,421,822	\$ 850,258

Schedule 3**UNITED WAY OF SASKATOON AND AREA**

Schedule of Fundraising Expenses

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Salaries and benefits	\$ 547,614	\$ 470,535
Promotion, public relations and special events	69,174	44,116
Professional services	68,295	19,979
Service charges	63,561	44,355
Occupancy	47,891	43,155
Professional development and recruitment	7,963	1,132
Office equipment and supplies	7,487	368
Meetings and travel	6,648	5,928
	818,633	629,568
Allocation of operating expenses (schedule 4)	369,728	450,899
	\$ 1,188,361	\$ 1,080,467

Schedule 4

UNITED WAY OF SASKATOON AND AREA

Schedule of Operating Expenses

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Salaries and benefits	\$ 399,520	\$ 530,569
Professional services	86,965	80,562
Occupancy	52,211	56,983
Amortization	16,692	13,160
Transformation strategy	16,012	-
Board and governance	14,543	2,170
Office equipment and supplies	11,854	20,095
Meetings and travel	7,308	2,712
Professional development and recruitment	6,250	6,047
Service charges	4,858	3,415
Total operating expenses before allocation	616,213	715,713
Allocation to community services & initiatives (schedule 2)	(246,485)	(264,814)
Allocation to fundraising expenses (schedule 3)	(369,728)	(450,899)
	\$ -	\$ -