

Financial Statements of

**UNITED WAY
COMMUNITY SERVICES
OF GUELPH AND
WELLINGTON**

And Independent Auditors' Report thereon

Year ended December 31, 2021



KPMG LLP
120 Victoria Street South
Suite 600
Kitchener ON N2G 2B3
Canada
Tel 519-747-8800
Fax 519-747-8811

INDEPENDENT AUDITORS' REPORT

To the Members of United Way Community Services of Guelph and Wellington

Opinion

We have audited the financial statements of United Way Community Services of Guelph and Wellington (the Entity), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations for the year then ended
- the statement of changes in fund balances 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

(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 December 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 Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities 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 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.

Other Matter - Comparative Information

The financial statements for the year ended December 31, 2020 were audited by another auditor who expressed a qualified opinion on those financial statements on May 20, 2021.



In the prior year, the auditors were not able to determine whether, as at and for the year ended December 31, 2020, any adjustments might be necessary to fundraising revenue and excess of revenue over expenses reported in the statement of operations and current assets and fund balances reported in the statement of financial position. 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 amount recorded in the records of the Entity. This caused the prior year auditors to qualify their auditors' report on the financial statements as at and for the year ended December 31, 2020.

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.

Auditors' 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 auditors' 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.



Page 3

- 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 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 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, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Kitchener, Canada

May 20, 2022

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Assets		
Current assets:		
Cash	\$ 1,057,637	\$ 604,193
Investments (note 2)	666,343	1,058,781
Pledges receivable (note 3)	1,572,722	1,589,295
Other receivables	47,264	152,995
Government remittances recoverable	10,240	16,533
Prepaid expenses	9,584	26,933
	<u>3,363,790</u>	<u>3,448,730</u>
Capital assets (note 4)	294,267	294,234
	<u>\$ 3,658,057</u>	<u>\$ 3,742,964</u>
Liabilities and Fund Balances		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 27,949	\$ 45,298
Allocations payable (note 5)	2,194,234	2,557,269
Deferred contributions	9,000	2,000
	<u>2,231,183</u>	<u>2,604,567</u>
Deferred capital contributions (note 6)	15,673	17,520
Long-term debt (note 7)	40,000	-
	<u>2,286,856</u>	<u>2,622,087</u>
Fund balances:		
United Way Campaign, unrestricted	859,610	718,235
Community Services, unrestricted	129,042	113,642
Building and capital, restricted	60,363	67,506
Deferred Giving, restricted	221,494	221,494
Poverty Task Force, restricted	100,692	-
	<u>1,371,201</u>	<u>1,120,877</u>
	<u>\$ 3,658,057</u>	<u>\$ 3,742,964</u>

See accompanying notes to financial statements.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Fundraising revenue:		
Annual fundraising	\$ 2,821,155	\$ 2,710,413
Home for Good Campaign	38,929	-
Uncollectible pledges	(164,394)	(418,275)
Net fundraising revenue	2,695,690	2,292,138
Grants and sponsorships	51,097	31,186
Rental income	38,860	51,985
Interest income	17,142	22,407
Pay equity grant	18,688	18,688
Other	1,457	7,146
Poverty Task Force Funding	150,511	-
COVID-19 Emergency Funding (note 9)	78,065	1,654,861
	3,051,510	4,078,411
Expenses:		
Allocations (Schedule 1)	1,702,575	2,027,132
Fundraising and Administrative (Schedule 2)	688,566	645,761
Community Services (Schedule 2)	309,876	248,028
Building and Capital (Schedule 2)	47,850	46,387
Poverty Task Force (Schedule 2)	49,819	-
COVID-19 Emergency Program Investment (note 9)	2,500	1,475,978
	2,801,186	4,443,286
Excess (deficiency) of revenue over expenses	\$ 250,324	\$ (364,875)

See accompanying notes to financial statements.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Statement of Changes in Fund Balances

Year ended December 31, 2021, with comparative information for 2020

	United Way Campaign	Community Services	Building and Capital	Deferred Giving	Poverty Task Force	2021	2020
Fund balances, beginning of year	\$ 718,235	\$ 113,642	\$ 67,506	\$ 221,494	\$ -	\$ 1,120,877	\$ 1,485,752
Excess (deficiency) of revenue over expenses	421,375	(264,600)	(7,143)	-	100,692	250,324	(364,875)
Interfund transfer (note 10)	(280,000)	280,000	-	-	-	-	-
Fund balances, end of year	\$ 859,610	\$ 129,042	\$ 60,363	\$ 221,494	\$ 100,692	\$ 1,371,201	\$ 1,120,877

See accompanying notes to financial statements.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenses	\$ 250,324	\$ (364,875)
Items not involving cash:		
Amortization of capital assets	13,902	13,313
Amortization of deferred capital contributions	(1,847)	(2,052)
Changes in non-cash operating working capital:		
Pledges receivable	16,573	236,203
Other receivables	105,731	(138,425)
Government remittances recoverable	6,293	7,753
Prepaid expenses	17,349	7,841
Accounts payable and accrued liabilities	(17,349)	(492)
Allocations payable	(363,035)	(210,560)
Deferred contributions	7,000	(12,570)
	34,941	(463,864)
Financing:		
Advance of long-term debt	40,000	-
Investing:		
Net sale of investments	392,438	405,613
Purchase of capital assets	(13,935)	-
	378,503	405,613
Increase (decrease) in cash	453,444	(58,251)
Cash, beginning of year	604,193	662,444
Cash, end of year	\$ 1,057,637	\$ 604,193

See accompanying notes to financial statements.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements

Year ended December 31, 2021

United Way Community Services of Guelph and Wellington (the "Organization") is a not for profit organization incorporated under the laws of Ontario without share capital and is a registered charity under the Income Tax Act. United Way Community Services of Guelph and Wellington is exempt from income tax. Its purpose is to plan, co-ordinate and fund social services in the City of Guelph and the Counties of Wellington and Dufferin.

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 Handbook. The Organization's significant accounting policies are as follows:

(a) Fund accounting:

United Way Campaign Fund

The unrestricted United Way campaign fund reports resources made available through the Organization's annual fundraising which is allocated to partner organizations, service networks and collective impact work in the City of Guelph and the Counties of Wellington and Dufferin.

Community Services Fund

The unrestricted community services fund reports resources that are to be utilized in community impact work in the City of Guelph and the Counties of Wellington and Dufferin.

Building and Capital Fund

The building and capital fund reports resources generated by collecting rent from tenants and resources utilized in covering the direct costs associated with maintaining the premises. This fund is internally restricted.

Deferred Giving Program Fund

The deferred giving program fund reports resources contributed for future use which are generally from bequests. This fund is internally restricted.

Poverty Task Force Fund

The poverty task force fund reports resources that are to be utilized for the Guelph & Wellington Task Force Poverty Elimination Project. The funds are internally restricted.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(b) Revenue recognition:

The Organization follows the restricted fund method of accounting for contributions in which externally restricted contributions are recognized upon receipt in the appropriate fund corresponding to the purpose for which they were contributed. Externally restricted contributions to the unrestricted funds are recognized as revenue when the related expenditure occurs. Unrestricted contributions are recognized when received or receivable and collection is reasonably assured.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue in the building and capital fund on a declining basis, at a rate corresponding with the amortization rate for the related capital assets.

Pledge revenue is recognized when commitments are made by the donors. Provisions are made for non-collection of pledges based upon prior experience.

Other revenue is recognized when earned and collection is reasonably assured.

(c) Capital assets:

Capital assets are stated at cost, less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. In the year of acquisition, 50% of amortization is recorded. Betterments which extend the estimated life of an asset are capitalized.

Amortization is provided using the declining balance method and following annual rates:

Asset	Rate
Buildings	4%
Parking lot	8%
Fencing	8%
Signage	20%
Equipment	30%
Computer hardware	30%
Fundraising software	10%
Website	20%

The carrying amount of an item of capital assets are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(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 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. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

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, the Organization 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 the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(e) Allocation of expenses:

The Organization engages in campaign and community service programs. The costs of these programs include personnel, administrative and occupancy expenses that are directly related to providing these programs. Personnel and administrative expenses are allocated based on the resources used for each program. Occupancy costs are split equally between the two programs as they share the same premises.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(f) Contributed materials and services:

During the year, a number of organizations and individuals donate materials to the Organization and a number of volunteers contribute a significant amount of their time. Because of the difficulty in determining the fair value, contributed materials and services are not recorded in the financial statements.

(g) Use of estimates:

The preparation of financial statements with requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant areas requiring management's estimates include allowances for unfulfilled pledges, designations receivable, the useful lives of capital assets and accrued liabilities. Actual results could differ from those estimates.

2. Investments:

	2021	2020
Meridian Guaranteed Investment Certificate, maturing January 2022 (2020 - January 2021), bearing interest at 0.75%	\$ 606,633	\$ 1,001,347
Carden Street Investment Bond, maturing January 2022, bearing interest at 4.00%	59,709	57,433
Meridian membership shares, at cost	1	1
	<u>\$ 666,343</u>	<u>\$ 1,058,781</u>

3. Pledges receivable:

Pledges receivable consist of pledges received before December 31, 2021, net of cash received and an allowance for unfulfilled pledges of \$450,000 (2020 - \$450,000).

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements (continued)

Year ended December 31, 2021

4. Capital assets:

			2021		2020	
	Cost	Accumulated amortization	Net book value	Net book value		
Land	\$ 102,081	\$ -	\$ 102,081	\$ 102,081		
Buildings	321,043	181,677	139,366	145,173		
Parking lot	23,542	13,724	9,818	10,671		
Fencing	3,480	2,144	1,336	1,452		
Signage	8,427	6,310	2,117	2,647		
Equipment	68,692	66,099	2,593	3,705		
Computer hardware	97,988	85,458	12,530	978		
Fundraising software	52,256	30,613	21,643	24,048		
Website	11,797	9,014	2,783	3,479		
	\$ 689,306	\$ 395,039	\$ 294,267	\$ 294,234		

Amortization for the year amounted to \$13,902 (2020 - \$13,313).

5. Allocations payable:

Due to the nature of the Organization's fundraising, allocations are determined and immediately charged to expense following the completion of the annual campaign in December. Allocations for the subsequent year are finalized in March of that year and are paid on an April to March yearly basis. The balance of allocations payable at December 31, 2021 relates to the allocations to be disbursed from January 1, 2022 to March 31, 2023.

In addition to the allocations determined in March, additional allocations are granted throughout the year to organizations in need.

6. Deferred capital contributions:

	2021		2020	
Balance, beginning of the year	\$	17,520	\$	19,572
Less amount recognized as revenue in the year		(1,847)		(2,052)
Balance, end of year	\$	15,673	\$	17,520

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements (continued)

Year ended December 31, 2021

7. Long-term debt:

	2021	2020
The Canada Emergency Business Account Loan Program (CEBA Loan Program) provided a \$60,000 advance. If the Organization repays the balance of the advance on or before December 31, 2023, this will result in forgiveness of 33 percent of the amount repaid (up to \$20,000 if the maximum is received). The advance is interest free until December 31, 2023 with no set principal repayments. Unpaid balances as of December 31, 2023 will be converted into a two year term loan at 5% interest; with monthly interest payments only. Principal and any accrued interest is due by December 31, 2025	\$ 40,000	\$ -

The Organization has recorded a government grant for \$20,000 (2020 - \$nil) which is included in grants and sponsorships revenue in the statement of operations. The amount represents the maximum amount to be forgiven under the CEBA Loan Program.

Principal repayments are due as follows:

2023	\$ 40,000
------	-----------

8. Operating line of credit:

The Organization has an operating line that has a maximum credit limit of \$250,000. As at December 31, 2021, no amount was drawn (2020 - \$nil). The operating line is secured by a general security agreement representing the first charge on all the assets of the Organization as well as assignment of fire insurance.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements (continued)

Year ended December 31, 2021

9. COVID-19 Emergency Funding and Expenses:

COVID-19 Emergency Funding consists of the following:

	2021	2020
Government funding	\$ -	\$ 1,255,615
Donations	-	295,416
Canada Emergency Wage Subsidy	78,065	103,830
COVID-19 Emergency Funding	\$ 78,065	\$ 1,654,861

The Organization issued on-time grants through the COVID-19 Emergency Program Investment consists of the following:

	2021	2020
Grants of Government funding	\$ -	\$ 1,199,777
Grants of donations	2,500	276,201
COVID-19 Emergency Program Investment Expenses	\$ 2,500	\$ 1,475,978

10. Interfund transfer:

During the year, the Board of Directors approved an interfund transfer from the General Fund (United Way Campaign) to the Community Services Fund of \$280,000 (2020 - \$270,716). The transfer is for the purpose of supporting the community services initiative.

11. Related party transactions:

Throughout the year, the Organization received from and distributed to other United Way organizations throughout Canada as follows:

	2021	2020
Designation received from other United Ways	\$ 56,740	\$ 52,583
Designation distributed to other United Ways	49,162	64,917

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Notes to Financial Statements (continued)

Year ended December 31, 2021

12. Comparative information:

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 excess of revenue over expenses.

13. Financial risks:

(a) Investments:

The Organization manages its investment portfolio to earn investment income and invests according to a Statement of Investment Policy approved by The Board. The Organization is not involved in any hedging relationships through its operations and does not hold or use any derivative financial instruments for trading purposes.

The Organization believes that it is not exposed to significant interest-rate, market, credit or cash flow risk arising from its financial instruments.

Additionally, the Organization believes it is not exposed to significant liquidity risk as all investments are held in instruments that are highly liquid and can be disposed of to settle commitments. The fixed income securities interest rate and maturities are disclosed in note 2.

(b) Implications due to COVID-19:

On March 11, 2020, the World Health Organization declared the Coronavirus (COVID-19) outbreak a pandemic. The pandemic has resulted in significant financial, market and societal impacts in Canada and around the world.

The ultimate duration and magnitude of the COVID-19 pandemic's impact on the Organization's operations and financial position is not known at this time. There remains uncertainty for the upcoming year regarding the aforementioned items. These impacts could include a decline in future cash flows, changes to the value of financial assets and liabilities, and the use of fund balances to sustain operations. An estimate of the financial effect of the pandemic on the Organization is not practicable at this time.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Schedule 1 - Allocation of Funded Agencies

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Funded agencies:		
Action Read Community Literacy Centre	\$ 24,960	\$ 58,483
Alzheimer Society of Waterloo Wellington	7,500	9,263
ARCH: HIV/AIDS Resources and Community Health	5,789	23,156
Big Brothers Big Sisters Dufferin and District	21,500	19,500
Big Brothers Big Sisters of Guelph	70,810	96,186
Big Brothers Big Sisters of North Wellington	23,000	25,639
Canadian Hearing Society	-	13,894
Canadian Mental Health Association Waterloo Wellington	-	71,053
Canadian National Institute for the Blind	-	25,935
Centre Wellington Food Bank	-	11,115
Chalmers Community Services Centre	6,947	27,788
Child Witness Centre	13,200	7,410
Community Resource Centre of North and Centre Wellington	59,400	90,773
Compass Community Services	181,000	-
Dufferin Child and Family Services	30,000	3,415
Dufferin Parent Support Network	10,000	9,750
East Wellington Community Services	67,500	104,203
Family & Children Services of Guelph and Wellington County	67,000	69,469
Family Counselling and Support Services for Guelph-Wellington	-	233,513
Guelph Community Health Centre	16,168	30,566
Guelph & District Multicultural Festival	-	3,242
Guelph Enabling Garden	-	7,600
Guelph Independent Living	-	5,100
Guelph Neighbourhood Support Coalition	67,400	55,575
Guelph Wellington Seniors Association	25,000	131,528
Guelph Wellington Task Force for Poverty Elimination	20,000	23,156
Guelph Wellington Women in Crisis	68,697	66,897
Headwaters Communities in Action	25,000	20,000
Hospice Wellington	-	54,186
Immigrant Services of Guelph Wellington	35,000	32,419
John Howard Society of Waterloo-Wellington	11,000	20,841
Learning Disabilities Association of Wellington County	-	34,415
March of Dimes Canada	14,000	12,968
Michael House Pregnancy Care Centre	15,000	55,575
Mood Disorders Support Group of Guelph	-	7,873
PIN - The People and Information Network	-	117,500
Rainbow Programs for Children	-	12,968
Shelldale Family Gateway	21,692	44,000
Stepping Stone	20,841	-

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Schedule 1 - Allocation of Funded Agencies (continued)

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
St. John Ambulance - Guelph Branch	-	4,631
Student Volunteer Scholarship	-	3,600
The Grove	25,000	-
Victorian Order of Nurses	21,500	28,251
Welcome In Drop In Centre	-	83,363
Wellington County Learning Centre	26,631	39,275
Wyndham House	47,092	188,370
YMCA-YWCA of Guelph	-	33,438
	1,048,627	2,017,882
One time grants and recoveries:		
Action Read Community Literacy Centre	10,000	-
Fanjoy Cooking Up Change	10,000	-
Kindle Communities	11,280	-
Learning Disabilities Association of Wellington County	10,000	-
Lakeside HOPE House	-	9,250
PIN - The People and Information Network	10,000	-
	51,280	9,250
Approved but not allocated	602,668	-
External allocations	1,702,575	2,027,132
Interfund transfer / internal allocation:		
Community Services of Guelph and Wellington (note 10)	280,000	270,716
Total campaign allocations	\$ 1,982,575	\$ 2,297,848

Approved but not allocated:

Due to the implementation timeline of the new Community Impact Strategy, allocation budgets were approved, however specific allocations were not determined until 2022.

UNITED WAY COMMUNITY SERVICES OF GUELPH AND WELLINGTON

Schedule 2 - Expenditures

Year ended December 31, 2021, with comparative information for 2020

Operating expenditures	2021	2020
Wages and benefits	\$ 727,911	\$ 655,875
Dues and fees	25,980	29,368
Professional services	144,216	52,550
Marketing and promotion	38,037	44,828
Occupancy costs	28,312	29,424
Computer supplies and services	26,569	25,944
Interest and bank charges	25,298	21,370
Office and general	20,823	18,076
Repairs and maintenance	13,911	15,470
Amortization	13,902	13,313
Telephone	10,057	10,083
Utilities	9,307	13,107
Insurance	7,366	9,575
Job development projects	3,015	140
Travel	887	533
Website development	520	520
	\$ 1,096,111	\$ 940,176
Allocated to	2021	2020
Fundraising expenses	\$ 688,566	\$ 645,761
Community Services	309,876	248,028
Building and Capital	47,850	46,387
Poverty Task Force	49,819	-
	\$ 1,096,111	\$ 940,176