

FINANCIAL STATEMENTS

**UNITED WAY OF PETERBOROUGH
AND DISTRICT**

December 31, 2013

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INDEPENDENT AUDITORS' REPORT

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www.collinsbarrowkawarthas.com**To the Members of United Way of Peterborough and District**

We have audited the accompanying financial statements of United Way of Peterborough and District, which comprise the statement of financial position as at December 31, 2013, and the statement of operations changes in fund balances and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal controls as management determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal controls relevant to the organization's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with most not-for-profit organizations, the United Way of Peterborough and District derives revenue from campaign contributions and other donations, the completeness of which is not susceptible of satisfactory audit evidence. Accordingly, our verification of these revenues was limited to the amounts recorded by the organization and we were not able to determine whether any adjustments might be necessary to the revenues, excess (deficiency) of revenue over expenditures, assets and fund balances.

Qualified Opinion

Except as noted in the above paragraph, in our opinion, the financial statements present fairly, in all material respects, the financial position of United Way of Peterborough and District as at December 31, 2013, 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.

*Collins Barrow Kawarthas LLP*Chartered Professional Accountants
Peterborough, Ontario
April 28, 2014

UNITED WAY OF PETERBOROUGH AND DISTRICT
STATEMENT OF FINANCIAL POSITION
As at December 31, 2013

	Operating Fund \$	Endowment Fund \$	2013 \$	Restated 2012 \$ (note 8)
ASSETS				
Current assets				
Cash	221,569	53,773	275,342	426,031
Short-term investments (note 3)	514,539	100,927	615,466	766,010
Pledges receivable from prior year campaigns	189,907	-	189,907	181,780
Interest and other receivables	75,290	6,421	81,711	59,616
Prepaid expenses	16,808	-	16,808	7,568
Due to/from other fund	5,815	(5,815)	-	-
	1,023,928	155,306	1,179,234	1,441,005
Investments (note 3)	-	1,855,036	1,855,306	1,881,620
Capital assets (note 4)	44,273	-	44,273	48,960
	1,068,201	2,010,342	3,078,543	3,371,585
LIABILITIES AND FUND BALANCES				
Current liabilities				
Accounts payable and accrued liabilities	131,221	-	131,221	134,154
Government remittances payable	5,132	-	5,132	5,396
Deferred contributions (note 5)	-	-	-	5,989
Deferred campaign contributions	54,515	-	54,515	54,847
	190,868	-	190,868	200,386
Contributed equity in capital assets (note 6)	25,000	-	25,000	25,000
	215,868	-	215,868	225,386
Fund Balances				
Unrestricted	2,131	-	2,131	342,517
Internally restricted (note 7)	850,202	1,732,821	2,583,023	2,539,586
Externally restricted	-	277,521	277,521	264,096
	852,333	2,010,342	2,862,675	3,146,199
	1,068,201	2,010,342	3,078,543	3,371,585

Approved on behalf of the board

 Director  Director

The accompanying notes are an integral part of this financial statement.

UNITED WAY OF PETERBOROUGH AND DISTRICT
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES
For The Year Ended December 31, 2013

	Operating Fund \$	Endowment Fund \$	2013 \$	2012 \$
Revenue				
Campaign contributions	1,765,052	-	1,765,052	2,005,678
Funds received from other United Ways	538,490	-	538,490	467,629
Total campaign income	2,303,542	-	2,303,542	2,473,307
Pledge loss	(79,749)	-	(79,749)	(34,000)
Net campaign income	2,223,793	-	2,223,793	2,439,307
Investment income	7,985	145,408	153,393	138,289
Program income	15,413	-	15,413	22,217
Grants (note 10)	174,496	-	174,496	188,562
Nevada income	16,623	-	16,623	23,730
Other donations	15,831	15,063	30,894	22,111
Total Revenue	2,454,141	160,471	2,614,612	2,834,216
Expenditure				
Community & Program Funding				
Allocations to member agencies - Schedule A	1,849,630	-	1,849,630	1,852,073
Designations to member agencies - Schedule A	77,534	-	77,534	130,985
Designations to other United Ways	7,871	-	7,871	12,539
Designations to other registered charities	23,437	-	23,437	40,118
Community investment - Schedule B	154,715	-	154,715	143,943
Organizational & community development - Schedule B	266,534	-	266,534	255,898
Labour program - Schedule B	37,830	-	37,830	40,824
Homelessness project	118,544	-	118,544	118,544
United Way of Canada membership fees	20,661	-	20,661	21,527
Fundraising				
Investment management fees	-	15,278	15,278	14,850
Campaign expenses - Schedule B	326,102	-	326,102	427,306
Total Expenditure	2,882,858	15,278	2,898,136	3,058,607
Excess (Deficiency) Of Revenue Over Expenditure For The Year	(428,717)	145,193	(283,524)	(224,391)
Fund Balances, Beginning Of Year	1,208,859	1,937,340	3,146,199	3,370,590
Interfund Transfer (note 9)	72,191	(72,191)	-	-
Fund Balances, End Of Year	852,333	2,010,342	2,862,675	3,146,199

The accompanying notes are an integral part of these financial statements.

UNITED WAY OF PETERBOROUGH AND DISTRICT
STATEMENT OF CASH FLOWS
For the year ended December 31, 2013

	2013	2012
	\$	\$
CASH PROVIDED FROM (USED FOR)		
Operating activities		
Excess (deficiency) of revenue over expenditure	(283,524)	(224,391)
Non-cash charges to operations		
Amortization	7,112	6,016
Unrealized gain on investments	(14,398)	(20,238)
	(290,810)	(238,613)
Change in non-cash working capital items		
(Increase) decrease in pledges receivable from prior year campaigns	(8,127)	103,214
(Increase) in prepaid expenses	(9,240)	(3,527)
(Increase) in interest and other receivables	(22,095)	(12,532)
(Decrease) in accounts payable	(2,933)	(135,789)
(Decrease) in deferred contributions	(5,989)	(12,891)
(Decrease) Government remittances payable	(264)	(4,660)
(Decrease) in deferred campaign contributions	(332)	(19,156)
	(339,790)	(323,954)
Investing activities		
Purchase of capital assets	(2,425)	(28,579)
Disposal (purchase) of investments - General	204,937	199,164
Disposal (purchase) of investments - Endowment	(13,411)	(36,448)
	189,101	134,137
Increase (decrease) in cash	(150,689)	(189,817)
Cash, beginning of year	426,031	615,848
Cash, end of year	275,342	426,031

The accompanying notes are an integral part of this financial statement.

UNITED WAY OF PETERBOROUGH AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

1. NATURE OF OPERATIONS

United Way of Peterborough and District ("the organization") is an incorporated not-for-profit, charitable organization serving Peterborough City and County. The organization has adopted the mission "to improve lives and build communities by engaging individuals and mobilizing collective action".

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO). The significant policies are detailed as follows:

(a) Fund accounting

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the organization, the accounts are maintained in accordance with the principles of fund accounting. Under these principles, resources are classified for accounting purposes into funds that are in accordance with particular activities or objectives specified. These funds are classified as follows:

- (i) Operating fund - includes results of day-to-day administrative and operating transactions;
- (ii) Endowment fund – the Endowment Fund is comprised of both externally and internally restricted amounts. The externally restricted component consist of donations that were specifically designated by the donors to be held in perpetuity. The internally restricted component consists of unrestricted donations transferred to the fund, investment income not transferred to the operating fund, and unrealized gains. Donations that have been internally restricted may be disbursed by the organization as approved by the Board of Directors. Interest, dividends and realized gains earned may be disbursed by the organization.

(b) Realization of revenue and expenditure

The United Way of Peterborough and District uses the deferral method of accounting. Restricted contributions are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized when received or receivable. Restricted contributions to the Endowment Fund are recorded as revenue when received. Expenses are recorded as incurred.

Investment income is recognized as revenue when earned in the appropriate fund.

Pledges receivable include 2012/2013 campaign pledges from other United Ways and corporate and not-for-profit organizations outstanding at the end of the year. Management reviews and adjusts the pledges to their estimated net realizable value.

Donors are given the opportunity of directing their donations to any registered Canadian charity. These donations are directed to specified agencies independent of allocations determined by the Board of Directors. Designated donations that have not been disbursed at year end are recorded as deferred campaign contributions on the statement of financial position.

UNITED WAY OF PETERBOROUGH AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(b) Realization of revenue and expenditure, continued

Grant revenue represents funds received from federal, provincial and municipal governments for programs administered by the organization. The related program expenses and grant disbursements are included in the community and program funding section of the statement of operations. Grants are recognized as revenue in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

(c) Donated services

Donated materials and services are not recorded because the fair market value is not readily determinable.

(d) Expense allocations

United Way of Peterborough and District allocates costs to campaign, community programs and general and administrative costs as follows:

	General Management and Administration Costs (Payroll)	General Management and Administration Costs (Other)
Campaign	28.0%	30.0%
Community Investment	38.0%	45.0%
Organizational & Community Development	30.7%	22.5%
Labour program	3.3%	2.5%

(e) Capital assets

Capital assets are recorded at cost. The organization provides for amortization using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Buildings	Straight-line	25 years
Furniture and fixtures	Straight-line	3, 5, 8 years
Computer equipment	Straight-line	5 years

Contributed equity in capital assets represents conditional contributions received by the organization specifically for the purpose of acquiring assets and are not deducted from the cost of the assets.

UNITED WAY OF PETERBOROUGH AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Management 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 reporting period.

Key areas where management has made complex or subjective judgments (often as a result of matters that are inherently uncertain) include, among others, pledges receivable, accounts payable and accrued liabilities, deferred campaign contributions, useful lives of capital assets and amortization. Actual results could differ from these and other estimates, the impact of which would be recorded prospectively.

(g) Income taxes

The United Way of Peterborough and District is registered as a charitable organization under the Income Tax Act (the "Act") and, as such, is exempt from income taxes. In order to maintain its status as a registered charity under the Act, United Way must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

(h) Financial instruments

(i) Measurement of financial instruments

The organization initially measures its financial assets and financial liabilities at fair value. In the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument will be added to the cost.

The organization subsequently measures its financial assets and financial liabilities at amortized cost, except for investments quoted in an active market, which are subsequently measured at fair value. Changes in fair value are recognized in excess (deficiency) of revenue over expenditure.

Financial assets measured at amortized cost include cash, short-term investments, pledges receivable and interest and other receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and government remittances payable.

UNITED WAY OF PETERBOROUGH AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(ii) *Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in revenue over expenditure. The write-down reflects the difference between the carrying amount and the higher of:

the present value of the cash flows expected to be generated by the asset or group of assets;

the amount that could be realized by selling the assets or group of assets;

the net realizable value of any collateral held to secure repayment of the assets or group of assets.

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in excess (deficiency) of revenue over expenditure up to the amount of the previously recognized impairment.

(iii) *Transaction costs*

The organization's transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in excess (deficiency) of revenue over expenditure in the period incurred. The carrying amount of the financial instruments that will not be subsequently measured at fair value is adjusted for transaction costs directly attributable to the origination, issuance or assumption of these instruments.

3. INVESTMENTS

Operating Fund:

Operating Fund investments consist entirely of short term cashable interest-bearing notes earning interest in the range of 0.80% to 0.90%, with maturity dates ranging between January 28, 2014 and December 30, 2014. The market value of these investments is \$514,539 (2012 - \$719,476).

Endowment Fund:

Endowment Fund investments consist of publicly traded shares recorded at fair value and interest-bearing notes earning interest in the range of 2.65% to 7.41%, with maturity dates ranging between 2014 and 2053. Those investments maturing during 2014 are classified as short term, while investments with later maturity dates are classified as long term. The market value of Endowment Fund investments is \$1,955,963 (2012 - \$1,928,154).

UNITED WAY OF PETERBOROUGH AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

4. **CAPITAL ASSETS**

	Cost	Amortization	2013 Net Book Value	2012 Net Book Value
	\$	\$	\$	\$
Land	21,000	-	21,000	21,000
Buildings	74,099	74,099	-	-
Furniture and fixtures	64,806	51,787	13,019	14,705
Computer equipment	15,006	4,752	10,254	13,255
	174,911	130,638	44,273	48,960

5. **DEFERRED CONTRIBUTIONS**

Deferred contributions represent unspent grant revenue comprised of:

	2013	2012
	\$	\$
Homelessness Project	-	1,489
Trillium - Outcomes Measurement Project	-	4,500
Total deferred contributions	-	5,989

6. **CONTRIBUTED EQUITY IN CAPITAL ASSETS**

Contributed equity in capital assets represents conditional contributions received by the organization specifically for the purpose of acquiring such assets. Contributions totaling \$25,000 were received to fund the purchase of the Stewart Street property. The terms on which the contribution was made state that in the event of a wind up of the United Way of Peterborough and District the amount of \$25,000 will be repayable.

UNITED WAY OF PETERBOROUGH AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

7. INTERNALLY RESTRICTED OPERATING FUNDS

Internally restricted funds have been restricted by the Board of Directors of the United Way of Peterborough & District and consist of:

	Reserve Fund \$	Emergency Disaster Fund \$	Board Grants Fund \$	Emergency Fund \$	Total 2013 \$	Total 2012 \$
Fund balance, beginning of year	680,000	158,192	19,650	8,500	866,342	818,241
Interest allocation	-	-	-	-	-	3,101
Transfer from/(to) unrestricted	(21,471)	-	5,331	-	(16,140)	45,000
	658,529	158,192	24,981	8,500	850,202	866,342

In accordance with Board policy, the Reserve Fund was created to maintain a maximum of three months of allocation funding to Member Agencies and three months of funding for the organization's operating expenses.

The Emergency Disaster Fund was created as a result of the 2004 Peterborough Flood. The Board of Directors established the fund which was initiated from the balance of funds donated to the United Way of Peterborough and District in 2005 of \$136,436. The purpose of this fund is to assist voluntary sector organizations at a time when a natural disaster impacts the City or County of Peterborough and affects their ability to operate as intended. In the past this fund has been increased through investment income, however, no interest was allocated to the fund in 2013.

The Board Grants Fund is intended to be accessed by the community for special projects in community problem solving and priority needs. This fund was increased by \$5,331 during the year as a result of clawback recoveries associated with the "Blackout Fundraising" event.

The Emergency Fund is for Member Agencies to access in the case of an emergency.

UNITED WAY OF PETERBOROUGH AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

8. COMPARATIVE FIGURES

In prior years, the entire endowment fund balance was classified as externally restricted even though only a portion of the donations were specifically designated to the fund by donors. The current and prior year figures have been reclassified to conform with the actual restrictions on the contributions, which include an increase in the internally restricted fund of \$1,673,244 offset by an equivalent decrease in the externally restricted fund.

9. INTERFUND TRANSFER

The interest, dividends and realized gains, net of fees, earned in the Endowment Fund are transferred to the Operating Fund on an annual basis.

10. GRANTS

	2013	2012
	\$	\$
Trillium - Outcomes Measurement Project	1,500	17,719
Government of Canada – Homelessness	138,418	131,402
City of Peterborough Information Centre	32,500	35,708
Trillium - Food For Kids	-	3,653
Other	2,078	80
	174,496	188,562

11. LEASE COMMITMENTS

The organization's commitment under an operating lease agreement is as follows:

	\$
2014	3,348
2015	3,348
2016	3,348
	10,044

UNITED WAY OF PETERBOROUGH AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2013

12. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Interest rate risk

Interest rate risk is the risk that the value of financial instruments will fluctuate due to changes in market interest rates. The value of fixed income securities will generally rise if interest rates fall and conversely fall when rates rise.

The value of equity securities changes with stock market conditions, which are affected by market conditions and a general economic outlook. The equity securities are also affected by the future outlook of the company and changes in interest rates (if applicable).

The organization is also subject to gains/losses on fluctuations in securities denominated in other than Canadian dollars.

These risks are generally outside the control of the organization but are mitigated by the organization's investment policies, which prescribe the asset mix of investments including the amount of foreign content and credit ratings of bond issuers.

(b) Credit risk

The organization has credit risk related to pledges receivable from prior year's campaign and other receivables, which amount to \$271,619 (2012 - \$241,396). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The organization reduces its exposure to credit risk by creating an allowance for bad debts when applicable. The organization monitors and assesses the collectability of pledges receivable based on past experience to derive a net realizable value. In the opinion of management the credit risk exposure to the organization is low.

(c) Foreign 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 currency exchange rates. The organization has foreign fixed income investments and equity securities quoted in an active market of \$349,295 (2012 - \$289,333). The organization's investment policies limit the amount of foreign investment content, which mitigates their exposure of losses related to currency fluctuations in these securities. In the opinion of management the currency risk exposure to the organization is low.

(d) Liquidity risk

The organization has liquidity risk related to accounts payable and accrued liabilities and government remittances payable of \$136,353 (2012 - \$139,550). Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintains an adequate amount of cash to cover operating expenses. In the opinion of management the liquidity risk exposure to the organization is low and is not material.

UNITED WAY OF PETERBOROUGH AND DISTRICT
SCHEDULE OF FUNDS DISTRIBUTED TO MEMBER AGENCIES
For the year ended December 31, 2013

Schedule A

	Allocations \$	Designations \$	2013 \$	2012 \$
Big Brothers and Big Sisters Association	109,644	2,706	112,350	115,092
Canadian Mental Health Association	80,004	6,674	86,678	85,570
Canadian Red Cross, Peterborough, Haliburton and District	53,004	328	53,332	54,621
Community Opportunity & Innovation Network	46,404	1,310	47,714	47,358
Community Care Peterborough	65,004	2,064	67,068	73,188
Community Counselling and Resource Centre	190,956	1,705	192,661	193,033
Community Living Peterborough	41,196	3,098	44,294	45,124
Down Syndrome Association of Peterborough	44,496	360	44,856	46,474
Elizabeth Fry Society of Peterborough	74,472	4,277	78,749	77,546
John Howard Society of Peterborough	88,344	2,100	90,444	91,517
Kairos Non-Profit Housing	13,008	2,260	15,268	16,889
Kawartha Child Care Services	40,800	338	41,138	41,570
Kawartha Food Share	60,000	2,027	62,027	78,858
Kawartha Sexual Assault Centre	42,588	4,812	47,400	45,752
Kinark Child & Family Services	30,000	17,989	47,989	43,520
Learning Disabilities Association of Peterborough	65,676	2,800	68,476	70,446
Multiple Sclerosis Society	33,996	3,992	37,988	37,617
New Canadians Centre - Peterborough	17,496	250	17,746	18,430
Nursery Two Inc.	60,976	2,285	63,261	65,815
PARN	18,780	2,583	21,363	21,933
Peterborough Community Chaplaincy	55,128	205	55,333	55,376
Peterborough Family Resource Centre	60,000	2,000	62,000	65,367
Peterborough Social Planning Council	72,696	991	73,687	74,058
Peterborough Youth Services	55,164	2,050	57,214	60,232
St. John Ambulance	-	-	-	27
Schizophrenia Society of Ontario, Peterborough Chapter	45,000	260	45,260	47,560
Telecare Distress Centre of Peterborough Inc.	-	-	-	1,988
Trent Child Care Inc.	20,004	310	20,314	21,386
Trent Valley Literacy Association	19,278	1,748	21,026	19,713
Victorian Order of Nurses, Peterborough, Victoria and Haliburton	25,476	130	25,606	26,141
Youth Emergency Shelter of Peterborough Inc.	22,896	1,690	24,586	26,533
YMCA of Central East Ontario	80,004	1,768	81,772	82,497
Y.W.C.A. of Peterborough, Victoria and Haliburton	217,140	2,424	219,564	231,827
	1,849,630	77,534	1,927,164	1,983,058

UNITED WAY OF PETERBOROUGH AND DISTRICT
SCHEDULE OF EXPENSES
 December 31, 2013

Schedule B

	General Management and Administration	Campaign	Community Investment	Organizational & Community Development	Labour Program	2013 Total	2012 Total
	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits	276,381	154,278	-	133,668	23,912	588,239	619,277
Office expenses	38,986	15,816	-	1,904	50	48,944	54,134
Building occupancy	23,255	-	-	-	-	23,255	33,957
Conferences, training and recognition	16,255	7,397	-	1,592	1,115	34,171	27,825
Printing and public relations	1,425	18,985	-	1,600	150	22,160	20,712
Transportation	1,619	885	-	1,479	808	4,791	3,289
Nevada	-	6,893	-	-	-	6,893	12,241
Workshop	-	-	-	2,559	-	2,559	138
Professional fees	13,485	-	-	-	-	13,485	12,500
Amortization	7,112	-	-	-	-	7,112	6,016
Marketing and miscellaneous	4,821	7,423	-	-	-	12,244	11,176
Special projects	-	-	-	12,716	-	12,716	19,570
Special events	-	4,951	-	2,102	-	7,053	47,136
Homelessness Project office expenses	-	-	1,559	-	-	1,559	-
Administration costs distributed to campaign/programs	383,339 (383,339)	216,628 109,474	1,559 153,156	157,620 108,914	26,035 11,795	785,181 -	867,971 -
Total for 2013	-	326,102	154,715	266,534	37,830	785,181	-
Total for 2012	-	427,306	143,943	255,898	40,824	-	867,971