

**THE WINNIPEG HUMANE SOCIETY
FOR THE PREVENTION OF
CRUELTY TO ANIMALS**

**Non-consolidated Financial Statements
For the Year Ended March 31, 2019**

THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

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Independent Auditor's Report

To the Directors of The Winnipeg Humane Society for the Prevention of Cruelty to Animals

Opinion

We have audited the non-consolidated financial statements of The Winnipeg Humane Society for the Prevention of Cruelty to Animals (the Society), which comprise the non-consolidated statement of financial position as at March 31, 2019, and the non-consolidated statement of revenue and expenses, non-consolidated statement of changes in fund balances, and non-consolidated statement cash flows for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of The Winnipeg Humane Society for the Prevention of Cruelty to Animals as at March 31, 2019, and the results of its non-consolidated operations and its non-consolidated 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 Non-Consolidated Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the non-consolidated 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 Non-consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these non-consolidated 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 non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the non-consolidated financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated 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 these non-consolidated 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 non-consolidated 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 Society'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 Society'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 non-consolidated 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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Society and its controlled entity to express an opinion on the non-consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba
July 8, 2019

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Non-consolidated Statement of Financial Position

As at March 31

2019

2018

Assets

Current Assets

Cash and bank	\$ 1,478,052	\$ 1,471,164
Accounts receivable	242,674	251,440
Inventory	99,419	109,000
Prepaid expenses	81,845	76,669
	<u>1,901,990</u>	<u>1,908,273</u>

Investment (Note 3)

1,000

1,000

Capital assets (Note 4)

11,142,428

11,431,656

\$ 13,045,418

\$ 13,340,929

Liabilities and Fund Balances

Current Liabilities

Accounts payable and accrued liabilities	\$ 592,961	\$ 563,455
Government remittances payable	1,628	1,062
Deferred revenue and designated gifts (Note 6)	5,851	15,235
Due to the Foundation (Note 10)	657,029	675,465
Current portion of obligations under capital leases	19,876	9,589
	<u>1,277,345</u>	<u>1,264,806</u>

Obligations under capital leases (Note 7)

72,720

43,270

1,350,065

1,308,076

Lease commitments (Note 7)

Fund Balances

Operating Fund		
Unrestricted	501,982	534,056
Invested in capital assets	11,049,832	11,378,797
Restricted Funds (Note 9)	143,539	120,000
	<u>11,695,353</u>	<u>12,032,853</u>

\$ 13,045,418

\$ 13,340,929

Approved on behalf of the Board of Directors:

_____ Director

_____ Director

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Non-consolidated Statement of Revenue and Expenses

For the year ended March 31

2019

2018

Revenue (Schedule 1)

Donations	\$ 3,865,581	\$ 4,595,841
Fundraising events	620,779	669,287
Grants	252,395	220,695
Fees	1,781,568	1,652,704
Sales	242,041	294,680
Other	73,364	52,068
	<u>6,835,728</u>	<u>7,485,275</u>

Expenses (Schedule 2)

Departments		
Animal adoptions	371,484	420,194
Animal advocacy	22,691	2,647
Animal behaviour	233,532	251,411
Animal intake/receiving	230,844	240,705
Clinic	1,271,748	1,412,975
Education	244,379	175,653
Investigations and emergency response	480,114	452,998
Public relations and communications	268,396	266,423
Retail operations	181,229	222,299
Shelter	1,262,788	1,171,527
Special projects	228,447	225,932
Volunteer services	96,249	91,113
	<u>4,891,901</u>	<u>4,933,877</u>
Development and fundraising	954,349	969,845
Administration	939,867	845,869
	<u>6,786,117</u>	<u>6,749,591</u>

Excess of revenue over expenses before bequest allocation to the Foundation and other items

49,611 735,684

Bequest allocation to the Foundation (Note 10)

(50,970) (600,000)

Excess (deficiency) of revenue over expenses before other items

(1,359) 135,684

Other Items

Amortization	(361,033)	(370,571)
Gain (loss) on disposal of capital assets	24,892	(22,760)

(336,141) (393,331)

Deficiency of revenue over expenses for the year

\$ (337,500) \$ (257,647)

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Non-consolidated Statement of Changes in Fund Balances

For the year ended March 31, 2019

	<u>Operating Fund</u>			2019 Total	2018 Total
	<u>Unrestricted</u>	<u>Invested in Capital Assets</u>	<u>Restricted Funds (Note 9)</u>		
Balance, beginning of year	\$ 534,056	\$ 11,378,797	\$ 120,000	\$ 12,032,853	\$ 12,290,500
Excess (deficiency) of revenue over expenses for the year	90,102	(336,141)	(91,461)	(337,500)	(257,647)
Interfund Transfers					
Appropriation (Note 9)	(115,000)	-	115,000	-	-
Acquisition of capital assets	(30,436)	30,436	-	-	-
Proceeds on disposal of capital assets	36,800	(36,800)	-	-	-
Lease payments	(13,540)	13,540	-	-	-
Balance, end of year	\$ 501,982	\$ 11,049,832	\$ 143,539	\$ 11,695,353	\$ 12,032,853

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Non-consolidated Statement of Cash Flows

For the year ended March 31	2019	2018
Cash Flows from Operating Activities		
Deficiency of revenue over expenses for the year	\$ (337,500)	\$ (257,647)
Adjustment for non-cash items		
Amortization of capital assets	361,033	370,571
(Gain) loss on disposal of capital assets	(24,892)	22,760
	<u>(1,359)</u>	<u>135,684</u>
Changes in non-cash working capital		
Accounts receivable	8,766	35,959
Inventory	9,581	13,846
Prepaid expenses	(5,176)	(93)
Accounts payable and accrued liabilities	29,506	47,601
Government remittances payable	566	(1,772)
Deferred revenue and designated gifts	(9,384)	(171,463)
	<u>32,500</u>	<u>59,762</u>
Cash Flows from Financing Activities		
Net decrease in due to the Foundation	(18,436)	(427,337)
Lease payments	(13,540)	(3,439)
	<u>(31,976)</u>	<u>(430,776)</u>
Cash Flows from Investing Activities		
Acquisition of capital assets	(30,436)	(65,045)
Proceeds on disposal of capital assets	36,800	4,000
Net change in investments	-	2,500
	<u>6,364</u>	<u>(58,545)</u>
Net increase (decrease) in cash and bank	6,888	(429,559)
Cash and bank, beginning of year	1,471,164	1,900,723
Cash and bank, end of year	\$ 1,478,052	\$ 1,471,164

THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to Non-consolidated Financial Statements

For the year ended March 31, 2019

1. Nature of the Organization

The Winnipeg Humane Society for the Prevention of Cruelty to Animals (the Society) is funded primarily by the generosity of donors and supporters. It is dedicated to protecting all animals from suffering and to promoting their welfare and dignity.

The Society is incorporated under the laws of Manitoba without share capital. The Society is a registered charity (Charity #11964 7907 RR0002) under the Income Tax Act (Canada) and is therefore exempted from income taxes.

2. Summary of Significant Accounting Policies

(a) Basis of Accounting

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

(b) Basis of Accounting for Controlled Entity

The Society has not consolidated the financial statements of its controlled entity, The Winnipeg Humane Society Foundation (the Foundation). The summary financial statements of the controlled entity are disclosed in Note 10.

(c) Fund Accounting

The Society follows fund accounting and the restricted fund method of accounting for contributions.

The Operating Fund accounts for all revenue and expenses relating to the operations of the Society. The Operating Fund reports unrestricted resources, restricted operating grants and the fund balance invested in capital assets.

The Restricted Funds report contributions restricted for shelter facility improvements and special expenses at the discretion of the Board of Directors (Note 9).

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Notes to Non-consolidated Financial Statements

For the year ended March 31, 2019

2. Summary of Significant Accounting Policies (continued)

(d) Revenue Recognition

Restricted contributions are recognized as revenue of the appropriate Fund in the period received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions for which there is no designated fund are recognized as revenue of the Operating Fund in the period in which the related expenses are incurred.

Unrestricted contributions including donations, fundraising, fees and sales are recognized as revenue of the Operating Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. All investment income is unrestricted and is recognized as revenue when earned.

Deferred revenue and designated gifts represents the funds collected for which services have not yet been provided and donations received for specified purposes for which the expenses have not yet been incurred (Note 6).

(e) Inventory

Inventory held for resale and consumption is valued at the lower of cost and net realizable value. Cost is determined on the average cost basis.

(f) Capital Assets

Property and equipment are recorded at cost, less accumulated amortization. The Society provides for amortization over the estimated useful life of the underlying asset using the following annual rates and methods:

Building	50 years straight-line
Computer equipment	30% declining balance
Clinic equipment	20% declining balance
Furniture and fixtures	20% declining balance
Vehicles	20% declining balance

(g) Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market are reported at fair value, with any unrealized gains and losses reported in operations. All other financial instruments, including real property, are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to Non-consolidated Financial Statements

For the year ended March 31, 2019

2. Summary of Significant Accounting Policies (continued)

(h) Contributed Services

A large number of people have volunteered significant amounts of their time to the Society. Management estimates that during the year ended March 31, 2019, 1,183 people contributed 40,908 hours and during the year ended March 31, 2018, 1,079 people contributed 44,198 hours. No objective basis is available to measure the value of this significant contribution and no amount has been reflected in the non-consolidated financial statements for contributed services.

(i) Gifts-in-Kind

Donated materials and services are recorded when the materials or services would have to be purchased if they were not donated, and where an estimate of fair market value can be reasonably determined. During the year, the Society recorded \$129,684 of gifts-in-kind (\$125,791 in 2018) (Schedule 1).

(j) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant estimates include allowance for doubtful accounts receivable and the estimated useful life of capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. Investment

The Society holds one common share in Western Drug Distribution Center Limited at March 31, 2019 and 2018.

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Notes to Non-consolidated Financial Statements

For the year ended March 31, 2019

4. Capital Assets

	2019			2018		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Land	\$ 544,189	\$ -	\$ 544,189	\$ 555,372	\$ -	\$ 555,372
Building	13,275,949	3,044,822	10,231,127	13,275,949	2,779,303	10,496,646
Computer equipment	406,347	328,065	78,282	433,730	322,082	111,648
Clinic equipment	190,759	111,927	78,832	177,780	93,842	83,938
Furniture and fixtures	1,009,593	878,704	130,889	999,889	847,194	152,695
Vehicles	98,458	19,349	79,109	38,432	7,075	31,357
	\$ 15,525,295	\$ 4,382,867	\$ 11,142,428	\$ 15,481,152	\$ 4,049,496	\$ 11,431,656

The net book value of capital assets acquired under capital leases are clinic equipment in the amount of \$14,710 (\$18,388 in 2018) and vehicles in the amount of \$73,926 (\$32,472 in 2018).

5. Credit Facilities

The Society has available through the Bank of Nova Scotia a line of credit of \$950,000 which bears interest at prime plus 0.25% with an effective rate of 4.20% at March 31, 2019, and a credit card facility of \$50,000. The credit facility is due on demand and is secured by a collateral mortgage in the amount of \$1,000,000 providing a first fixed charge on the land and property located at 45 Hurst Way, Winnipeg, Manitoba and by a general security agreement constituting a first ranking security interest in all property of the Society. At March 31, 2019, the Society had not drawn on the line of credit.

The Society has available a credit facility through the Assiniboine Credit Union Limited of \$100,000, which bears interest at prime with an effective rate of 3.95% at March 31, 2019. The credit facility is due on demand and is secured by a general security agreement constituting a second ranking security interest in all property of the Society. At March 31, 2019, the Society had not drawn on the line of credit.

6. Deferred Revenue and Designated Gifts

The changes in the deferred revenue and gifts balance are as follows:

	2019	2018
Balance, beginning of year	\$ 15,235	\$ 186,698
Amounts recognized in revenue	(266,271)	(315,713)
Additions	256,887	144,250
Balance, end of year	\$ 5,851	\$ 15,235

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Notes to Non-consolidated Financial Statements

For the year ended March 31, 2019

7. Lease Commitments

The Society has operating lease commitments for one vehicle expiring in October 2022 requiring annual lease payments totaling \$14,007 for 2020 to 2023 and for equipment requiring annual lease payments totalling \$4,613 for 2020 to 2022.

The Society has clinic equipment under a capital lease costing \$20,431, bearing interest at 8.97%, and matures in October 2022. The Society also has vehicles under a capital lease costing \$35,867 and \$53,277, bearing interest at rates of 2.99% and 4.99%, respectively, and maturing in October 2022 and October 2023, respectively. Interest expense on the capital leases of \$3,634 for the year ended March 31, 2019 is included with administration expenses in the Non-consolidated Statement of Revenue and Expenses.

Total lease payments are as follows for the years ending March 31:

2020	\$ 47,450
2021	47,450
2022	43,991
2023	30,156
2024	11,803

8. Pension Plan

The Society maintains a defined contribution pension plan on behalf of the Society's employees and an RRSP matching program for Union employees. For the year ended March 31, 2019, contributions to the plan were \$54,147 and contributions to the program were \$1,145 (\$45,862 and \$1,465 in 2018).

THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to Non-consolidated Financial Statements

For the year ended March 31, 2019

9. Internally Restricted Funds

Transactions in Restricted Funds for the year are as follows:

	Human Resources	Training and Opportunities	Capital Improvements	2019 Total	2018 Total
Balance, beginning of year	\$ 65,000	\$ 55,000	\$ -	\$ 120,000	\$ -
Expenses for the year	(49,691)	(41,770)	-	(91,461)	-
Appropriation	-	45,000	70,000	115,000	120,000
Balance, end of year	<u>\$ 15,309</u>	<u>\$ 58,230</u>	<u>\$ 70,000</u>	<u>\$ 143,539</u>	<u>\$ 120,000</u>

10. Controlled Entity and Due to the Foundation

Directors of the Foundation's Board of Directors are Directors of the Society. In addition, the Society and Foundation have common management. As a consequence, the Society controls the strategic operating, investing and financing policies of the Foundation. The Foundation maintains an investment portfolio to allow for the progressive planning and implementation of capital and other projects which will support the endeavours of the Society when necessary.

The Foundation is incorporated under the laws of Manitoba without share capital. The Foundation is a registered charity under the Income Tax Act (Canada) and is therefore exempted from income taxes.

The Foundation has not been consolidated in the Society's financial statements. Financial statements of the Foundation are available on request. The financial summaries of the unconsolidated entity for the year ended March 31, 2019 and March 31, 2018 are as follows:

Statement of Financial Position

	2019	2018
Total assets	<u>\$ 7,828,965</u>	<u>\$ 6,763,035</u>
Total liabilities	\$ 4,100	\$ 3,867
Total fund balances	<u>7,824,865</u>	<u>6,759,168</u>
	<u>\$ 7,828,965</u>	<u>\$ 6,763,035</u>

Results of Operations

	2019	2018
Total revenue	\$ 1,138,729	\$ 839,707
Total expenses	<u>73,032</u>	<u>57,891</u>
Excess of revenue over expenses for the year	<u>\$ 1,065,697</u>	<u>\$ 781,816</u>

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Notes to Non-consolidated Financial Statements

For the year ended March 31, 2019

10. Controlled Entity and Due to the Foundation (continued)

Statement of Cash Flows

	2019	2018
Cash provided by operations	\$ 818,133	\$ 1,155,713
Cash used in investing and financing activities	(2,788,679)	(2,251)
Net increase (decrease) in cash and bank for the year	\$ (1,970,546)	\$ 1,153,462

As at March 31, 2019, the Society has a remaining amount due to the Foundation of \$657,029 (\$675,465 at March 31, 2018). The balance arose principally as a result of advances and bequests allocated to the Foundation unpaid by the Society at year end. The balance due to the Foundation bears no interest, has no fixed terms of repayment and is unsecured.

During the year, the Society allocated \$50,970 (\$600,000 in 2018) to the Foundation representing a portion of bequests received during the year.

Annually the Foundation provides a grant to the Society representing the amount of investment income earned on the Foundation's O'Regan Endowment Fund (Schedule 1). During the year, the Foundation granted \$14,509 (\$14,607 in 2018) to the Society.

The allocation to the Foundation and the grant from the Foundation are presented at the exchange amount.

11. Financial Instrument Risk Management

The Society, through its financial assets and liabilities, is exposed to various risks in the normal course of operations. The Society's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the Society's activities. The following analysis provides a measurement of those risks.

Credit Risk

Credit risk is the risk that the Society will incur a loss due to the failure by its debtors to meet their contractual obligations. Financial instruments that potentially subject the Society to significant concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable. The Society is not exposed to significant credit risk relating to accounts receivable as the amounts due are spread among a broad client base and payment in full is typically collected when it is due.

Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its obligations as they fall due. The Society maintains adequate levels of working capital to ensure its obligations can be met when they fall due.

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
Schedule 1 - Revenue**

For the year ended March 31	2019	2018
Donations		
Bequests	\$ 1,434,500	\$ 1,823,190
Direct response	1,134,785	1,364,238
General	673,449	636,537
Major gifts	325,430	490,407
Gifts-in-Kind		
General	84,339	102,745
Shelter feed and litter	45,345	23,046
Other (designated gifts, newsletter, education programs)	167,733	155,678
	<u>\$ 3,865,581</u>	<u>\$ 4,595,841</u>
Fundraising Events		
Bow Wow Ball	\$ 162,856	\$ 173,752
Third party events	160,297	152,926
Paws in Motion	133,835	145,558
1001 Donations	121,501	94,680
Golf in the Ruff	-	63,720
Other	42,290	38,651
	<u>\$ 620,779</u>	<u>\$ 669,287</u>
Grants		
City of Winnipeg - FIXIT Cat Spay and Neuter Program	\$ 172,500	\$ 136,789
The Winnipeg Foundation	25,000	25,000
Green Team and Human Resources Canada	18,687	24,624
The WHS Foundation O'Regan Endowment Fund (Note 10)	14,509	14,607
Other	21,699	19,675
	<u>\$ 252,395</u>	<u>\$ 220,695</u>
Fees		
City of Winnipeg Fee for Service Contract	\$ 634,318	\$ 666,973
Adoptions	559,881	465,484
Provincial Veterinary Office	239,784	160,449
Clinic fees	108,331	101,269
Education Program fees	85,352	91,882
Subsidized Spay and Neuter Assistance Program (SNAP)	83,032	100,364
Kennel and shelter fees	29,650	20,485
Dog obedience classes	21,625	31,105
FIXIT Cat Spay and Neuter Program	10,215	3,445
Other programs and services	9,380	11,248
	<u>\$ 1,781,568</u>	<u>\$ 1,652,704</u>
Sales		
Gift Shop and consignment	\$ 181,924	\$ 225,186
Clinic	39,080	48,279
Microchips	16,672	13,565
Shelter - sale of donated items	4,365	7,650
	<u>\$ 242,041</u>	<u>\$ 294,680</u>
Other		
Interest, dividends and other income	\$ 73,364	\$ 52,068
	<u>\$ 73,364</u>	<u>\$ 52,068</u>
Total revenue	<u>\$ 6,835,728</u>	<u>\$ 7,485,275</u>

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
Schedule 2 - Expenses**

For the year ended March 31	2019	2018
Animal Adoptions		
Salaries and employee benefits	\$ 344,564	\$ 389,639
Program expenses	16,120	21,475
Satellite adoption fees	10,800	9,080
	<u>\$ 371,484</u>	<u>\$ 420,194</u>
Animal Advocacy		
Program expenses	\$ 22,691	\$ 2,647
Animal Behaviour		
Salaries and employee benefits	\$ 232,347	\$ 248,704
Program expenses	1,185	2,707
	<u>\$ 233,532</u>	<u>\$ 251,411</u>
Animal Intake/Receiving		
Salaries and employee benefits	\$ 222,434	\$ 227,838
Program expenses	8,410	12,867
	<u>\$ 230,844</u>	<u>\$ 240,705</u>
Clinic		
Salaries and employee benefits	\$ 858,414	\$ 907,700
Medical supplies	304,317	332,474
Medical vaccinations	50,029	66,299
Other supplies	21,122	30,890
Cost of sales for clinic supplies	15,714	24,116
Program expenses	11,433	35,133
Emergency veterinary services	10,719	16,363
	<u>\$ 1,271,748</u>	<u>\$ 1,412,975</u>
Education		
Salaries and employee benefits	\$ 202,902	\$ 163,207
Program expenses	41,477	12,446
	<u>\$ 244,379</u>	<u>\$ 175,653</u>
Investigations and Emergency Response		
Salaries and employee benefits	\$ 425,185	\$ 398,854
Vehicle operations	41,070	40,541
Program expenses	9,253	9,042
Cell phones, radios, pagers	4,606	4,340
Emergency answering service	-	221
	<u>\$ 480,114</u>	<u>\$ 452,998</u>

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**
Schedule 2 - Expenses (continued)

For the year ended March 31	2019	2018
Public Relations and Communications		
Salaries and employee benefits	\$ 154,278	\$ 150,894
Newsletter	54,101	44,326
Marketing	33,285	15,518
Program advertising	15,666	39,693
Program expenses	8,442	8,139
Website	2,624	7,853
	<u>\$ 268,396</u>	<u>\$ 266,423</u>
Retail Operations		
Salaries and employee benefits	\$ 53,151	\$ 64,732
Cost of sales	127,408	156,816
Program expenses	670	751
	<u>\$ 181,229</u>	<u>\$ 222,299</u>
Shelter		
Salaries and employee benefits	\$ 764,804	\$ 666,960
Repairs and maintenance	198,078	217,075
Utilities	123,897	122,084
Shelter supplies	90,706	98,656
Gifts-in-Kind - Shelter feed and litter	45,345	23,046
Program expenses	22,375	27,432
Refuse disposal	17,583	16,274
	<u>\$ 1,262,788</u>	<u>\$ 1,171,527</u>
Special Projects		
Salaries and employee benefits	\$ 190,816	\$ 205,502
Clinic medical supplies	24,824	12,270
Shelter supplies	12,807	8,160
	<u>\$ 228,447</u>	<u>\$ 225,932</u>
Volunteer Services		
Salaries and employee benefits	\$ 83,135	\$ 83,418
Program expenses	13,114	7,695
	<u>\$ 96,249</u>	<u>\$ 91,113</u>

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
Schedule 2 - Expenses (continued)**

For the year ended March 31	2019	2018
Development and Fundraising		
Salaries and employee benefits	\$ 332,864	\$ 354,264
Direct response campaigns	195,086	207,429
Gifts-in-Kind - General	84,339	102,745
Fundraising Events		
Bow Wow Ball	81,025	71,386
Paws in Motion	76,330	32,397
Third party events	17,699	15,921
1001 Donations	13,255	15,492
Paws for the Season	1,688	1,145
Golf in the Ruff	-	31,223
Development program expenses	62,998	59,648
Fundraising programs expense	40,831	44,016
Planned giving	25,608	11,481
Postage and packaging	16,136	20,556
Major giving	6,490	2,142
	\$ 954,349	\$ 969,845
Administration		
Salaries and employee benefits	\$ 403,424	\$ 335,396
Information technology and computer support	160,577	148,367
Property taxes	123,807	106,212
Professional fees (audit, legal, human resources contract)	73,913	76,527
Training and travel	47,233	35,545
Payroll and bank charges	36,533	33,223
Property insurance	26,449	24,183
Telephone and communications	26,310	27,007
Other	25,295	43,574
Office equipment and supplies	11,552	10,879
Board insurance and expenses	4,774	4,956
	\$ 939,867	\$ 845,869
Total expenses	\$ 6,786,117	\$ 6,749,591

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**

**Schedule 3 - Schedule of Revenue and Expenses
FIXIT Cat Spay and Neuter Program**

For the year ended March 31	2019	2018
Revenue		
Grant		
City of Winnipeg	\$ 197,500	\$ 136,789
The Winnipeg Foundation	-	25,000
Fees - Public Spay and Neuter Assist Program	10,215	3,445
Donation	500	50
	<u>208,215</u>	<u>165,284</u>
Expenses		
Salaries and employee benefits	149,812	160,736
Contract services		
Community Program Coordinator	29,286	29,286
Veterinary clinic services	11,718	15,480
Clinic medical supplies	24,824	12,270
Shelter supplies	11,961	5,790
Program supplies	846	2,370
	<u>228,447</u>	<u>225,932</u>
Deficiency of revenue over expenses for the year	\$ (20,232)	\$ (60,648)