

**UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
FINANCIAL STATEMENTS**

YEAR ENDED MARCH 31, 2025

INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Changes in Fund Balances	4
Statement of Operations	5
Statement of Cash Flows	6
Notes to Financial Statements	7-11
Schedule 1 - Campaign Expenditures	12
Schedule 2 - Funded Partners Payments and Developmental Grants	13
Schedule 3 - Essential Services	14
Schedule 4 - General and Administrative Expenditures	15
Schedule 5 - Community Assistance Trust Program	16
Schedule 6 - Food Security Program	17



INDEPENDENT AUDITOR'S REPORT

June 19, 2025

To the Board of Directors of United Way Sault Ste. Marie & Algoma District:

Qualified Opinion

I have audited the accompanying financial statements of United Way Sault Ste. Marie & Algoma District, which comprise the statement of financial position as at March 31, 2025, and the statement of operations, changes in fund balances, and cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In my opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* of my report, the financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, United Way Sault Ste. Marie & Algoma District derives revenue from donations and fundraising events, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore I was not able to determine whether any adjustments might be necessary to revenues, excess (deficiency) of revenues over expenditures, and cash flows from operations for the years ended March 31, 2025 and 2024, current assets as at March 31, 2025 and 2024, and fund balances as at April 1 and March 31, 2025 and 2024. Our audit opinion on the financial statements for the year ended March 31, 2025 was modified accordingly because of the possible effects of this limitation in scope.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of my report. I am independent of the Organization in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of Management and Those Charged with Governance 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 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

My 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 my 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 financial statements.

- 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 my 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 Organization'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 Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization 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.

John R. Rumsfeld

2

**UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
STATEMENT OF FINANCIAL POSITION**

AS AT MARCH 31,	2025	2024
ASSETS		
CURRENT ASSETS		
Cash	\$ 479,159	\$ 294,874
Pledges receivable (note 3)	214,108	316,275
Other receivables	29,194	33,208
Prepaid expense	7,536	7,111
	<u>729,997</u>	<u>651,468</u>
RESTRICTED		
Due from general fund	50,000	50,000
INVESTMENTS (note 2)		
	10,968	10,394
CAPITAL ASSETS (note 4)		
	4,654	6,196
	<u>\$ 795,619</u>	<u>\$ 718,058</u>
LIABILITIES AND FUND BALANCES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 19,190	\$ 48,908
Allocations payable	303,000	180,000
Due to externally restricted fund	50,000	50,000
	<u>372,190</u>	<u>278,908</u>
DEFERRED REVENUE		
Deferred campaign revenues	15,245	22,012
DSSAB advance	50,000	50,000
	<u>65,245</u>	<u>72,012</u>
TOTAL LIABILITIES	437,435	350,920
FUND BALANCES		
Externally restricted	50,000	50,000
General fund surplus	308,184	317,138
	<u>358,184</u>	<u>367,138</u>
	<u>\$ 795,619</u>	<u>\$ 718,058</u>
Commitments (note 8)		

APPROVED ON BEHALF OF THE BOARD:

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
STATEMENT OF CHANGES IN FUND BALANCES

AS AT MARCH 31,	General Fund	Endowment Fund	Community Assistance Trust Fund	2025	2024
FUND BALANCE, BEGINNING OF YEAR	\$ 317,138	\$ 50,000	\$ -	\$ 367,138	\$ 516,349
Excess (deficiency) of revenues over expenditures	11,720	-	(20,674)	(8,954)	(179,211)
Inter-fund transfers (note 5)	(20,674)	-	20,674	-	-
FUND BALANCE, END OF YEAR	\$ 308,184	\$ 50,000	\$ -	\$ 358,184	\$ 337,138

The accompanying notes are an integral part of these financial statements

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31,	General Fund	Endowment Fund	Community Assistance Trust Fund	2025	2024
REVENUE					
Campaign revenue	\$ 999,938	\$ -	\$ -	\$ 999,938	\$ 1,228,881
Prior year campaign revenues	-	-	-	-	37,754
Uncollectable pledges - current	(39,732)	-	-	(39,732)	25,380
Government grants	35,832	-	28,805	64,637	140,205
Amortization of capital contributions (note 6)	-	-	-	-	57,651
Miscellaneous	14,138	-	3,000	17,138	65,568
	1,010,176	-	31,805	1,041,981	1,555,439
EXPENDITURES					
FUNDRAISING EXPENDITURES					
Campaign expenditures (schedule 1)	443,518	-	-	443,518	373,773
PROGRAM EXPENDITURES					
Funded partner payments and developmental grants (schedule 2)	355,796	-	-	355,796	278,060
Essential Services (schedule 3)	188,754	-	-	188,754	257,443
Community Assistance Trust Program (schedule 5)	-	-	52,479	52,479	72,229
Food Security Program (schedule 6)	-	-	-	-	744,805
Agency services	388	-	-	388	735
Special projects	10,000	-	-	10,000	7,500
Administration	-	-	-	-	105
	998,456	-	52,479	1,050,935	1,734,650
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	\$ 11,720	\$ -	\$ (20,674)	\$ (8,954)	\$ (179,211)

The accompanying notes are an integral part of these financial statements

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31,	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenditures	\$ (8,954)	\$ (179,211)
Add charges to income not involving cash:		
Amortization of capital assets	1,543	2,091
Loss on disposal of capital assets	-	639,358
	(7,411)	462,238
Changes in non-cash working capital:		
Pledges receivables	102,167	(95,542)
Other receivables	4,014	6,823
Prepaid expenses	(425)	(1,479)
Accounts payable and accrued liabilities	(29,719)	(103,288)
Government remittances payable	-	(13,908)
Allocations payable	123,000	(43,825)
Deferred net campaign revenues	(6,767)	(64,933)
Deferred revenue - other	-	(10,010)
Deferred capital contributions	-	(57,651)
	184,859	78,425
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term debt	-	(566,031)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on disposal of capital assets	-	720,806
Acquisition of investments	(574)	(10,394)
	(574)	710,412
INCREASE IN CASH DURING THE YEAR	184,285	222,806
CASH, BEGINNING OF YEAR	264,874	42,068
CASH, END OF YEAR	\$ 449,159	\$ 264,874

The accompanying notes are an integral part of these financial statements

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

United Way Sault Ste. Marie & Algoma District (the "Organization") is a public foundation incorporated under the laws of Ontario and its primary purpose is to raise funds through public donations and provide financial support to recognized charities and benevolent organizations. The Organization is a registered charity under the Income Tax Act and is exempt from income taxes under Section 149(1)(f) of the Income Tax Act.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions and other revenues are recognized as revenue when received or receivable if amounts to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are reported as direct increases in net assets in the year in which they are received.

Pledges receivable are recorded based on management's best estimate of pledges to be received from the campaign.

Campaign revenues applicable to the annual campaign, which commences in September, are recognized as revenue in the year the campaign occurs. Designated donations that are restricted are deferred and recognized as revenue in the year in which the donation disbursement occurs.

Investment income is recognized as revenue when earned and are recognized as direct increases in net assets.

Fund Accounting

The Organization accounts for its activities in the following five separate funds:

General Fund: All Organization allocations and regular activities are transacted within this fund. If there is a surplus in this fund at the end of the year it is transferred to the Stabilization Fund or an appropriate fund authorized by the Board of Directors and if there is a deficit, funds are transferred from the Stabilization Fund to eliminate the deficit.

Stabilization Fund: This fund was established to offset annual campaign fluctuations and help supplement allocations for general operating needs. The fund should average 50% (+/- 5%) of the most recent campaign achievement or approved operating needs. If the Stabilization Fund balance falls below 45%, it should be refunded from campaign revenues not to exceed \$50,000 per year. Any excess could either be held for agencies' appeals or for new initiatives addressing community priority issues. There has been no activity in this fund as a result of previous years' deficits depleting general funds. As surpluses accumulate in the coming years, the plan is to replenish this fund.

Endowment Fund: The complete name of this fund is the United Way Endowment Fund and it was established to receive bequests and contributions, separate from the annual campaign. The income from externally restricted funds is subject to restrictions or specific terms and conditions under which contributions may be expended.

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Endowment fund contains a \$50,000 donation restricted until the year 2050. The income earned on this deposit is annually transferred to the campaign operating account.

The capital of this fund can only be used under the following conditions:

- i. an extraordinary event has been identified or an emergency has been declared by the Board
- ii. the Stabilization Fund has been exhausted
- iii. the United Way Board unanimously recommends the disbursement
- iv. conditions attached to major donations have been honoured

Community Assistance Trust Fund: This fund was established to facilitate the funding of specific community priorities through the assistance of Ontario Works and local service clubs.

Contributed Services

Volunteers contributed many hours during the year to assist United Way Sault Ste. Marie & Algoma District in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Cash

Cash consists of cash on hand and bank balances.

Capital Assets

Purchased capital assets are accounted for at cost and amortized on the basis of their useful life using the following rates and methods:

Furniture and fixtures	- 20% diminishing balance method
Equipment	- 20% diminishing balance method
Computer equipment	- 30% diminishing balance method
Electronic office equipment	- 30% diminishing balance method
Buildings	- 4% diminishing balance method
Leasehold improvements	- 10 years straight-line method

Capital assets are amortized at one-half the annual rates in the year of acquisition.

Pension Plan

The organization sponsors a defined contribution pension arrangement covering substantially all employees. The cost of defined contribution pension is expensed as earned by employees. The organization makes monthly contributions in accordance with the plan agreement to the employees' individual accounts, which are administered by a plan trustee.

Use of Estimates

The preparation of financial statements in conformity 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 at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
NOTES TO FINANCIAL STATEMENTS**

YEAR ENDED MARCH 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and designated bonds and guaranteed investment certificates are reported at fair market value, with any unrealized gains or losses reported in operations. All other financial instruments are reported at cost or amortized cost less impairments, if applicable.

Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

Funds held in Trust

The Christmas Cheer Fund, held in trust, is administered by the organization and has not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations.

2. SHORT-TERM INVESTMENTS

Investments consist of a non-redeemable guaranteed investment certificate (GIC) with an interest rate of 5.55% maturing May 27, 2025.

3. PLEDGES RECEIVABLE

Pledges receivable, a substantial amount of which are collectable from various employee groups, are recorded at the values pledged by the donors, less management's best estimate of doubtful pledges based on their past experience with similar pledges. The actual amount collected will be determined over the next year and may differ significantly from the amounts recorded.

	2025	2024
Pledges receivable		
Current year	\$ 214,108	\$ 316,820
Prior years	40,278	20,858
	254,386	337,678
Less: allowance for doubtful pledges	(40,278)	(21,403)
	\$ 214,108	\$ 316,275

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

4. CAPITAL ASSETS

			2025	2024
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Furniture and equipment	\$ 76,175	\$ 73,647	\$ 2,528	\$ 3,160
Computer equipment	128,510	126,721	1,789	2,555
Electronic office equipment	16,893	16,556	337	481
Leasehold improvements	8,516	8,516	-	-
	\$ 230,094	\$ 225,440	\$ 4,654	\$ 6,196

5. INTER-FUND TRANSFERS

During the year, the Board of Directors approved the following transfers:

	2025
General Fund:	
From Community Assistance Trust Fund	\$ (20,674)
Community Assistance Trust Fund:	
To General Fund	\$ 20,674

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred contributions represent the unamortized portion of contributed capital assets and restricted contributions used to purchase capital assets. The changes in the deferred contributions balance for the year are as follows:

	2025	2024
Balance, beginning of year	\$ -	\$ 57,651
Amortized to revenue during the year	-	(57,651)
Balance, end of year	\$ -	\$ -

7. PENSION PLAN

Employees are eligible to participate in a defined contribution pension plan. Employer contributions totaled \$26,186 (2024 - \$17,297) during the year and were fully expensed.

8. COMMITMENTS

The Organization leases office equipment with annual lease payments of \$3,975, expiring in 2026. The Organization leases office space with monthly lease payments of \$7,385, expiring in 2028.

Minimum payments required for the next three years is due as follows:

2026	-	\$ 92,595
2027	-	88,620
2028	-	88,620
		\$ 269,835

**UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
NOTES TO FINANCIAL STATEMENTS**

YEAR ENDED MARCH 31, 2025

9. CREDIT FACILITIES

The Organization has a line of credit authorized to a maximum of \$10,000 with interest at prime plus 4.50% per annum, secured by a general security agreement. As at March 31, 2025, the full amount of the credit line is available.

10. FINANCIAL INSTRUMENTS

The Organization's management monitors, evaluates and manages the principal risks assumed with financial instruments on a daily basis. The risks that arise from transacting financial instruments include liquidity risk, credit risk and price and interest rate risk.

a) Liquidity risk

Liquidity risk arises from the Organization's management of accounts payable and other current liabilities. It is the risk that the Organization will encounter difficulty in meeting its financial obligations as they fall due. The Organization's policy to minimize this risk is to ensure an adequate line of credit exists for the Organization.

b) Credit risk

Credit risk arises principally from the Organization's pledges receivables. Credit risk is the risk that a third party will fail to discharge its obligation to the organization thereby reducing the expected cash flow.

c) Price and interest rate risk

Price and interest rate risk arises principally from the Organization's investments and line of credit. It is the risk that the fair value and future cash flows of a financial instrument will fluctuate because of changes in market price or interest rates, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

11. ALLOCATION OF GENERAL MANAGEMENT AND ADMINISTRATIVE EXPENSES

General management and administrative expenses are incurred to support functional areas and are allocated to fundraising and community capacity building activities expenditures based on the estimate time spent in each area.

	2025	2024
To fundraising expenses	75%	75%
To programs	25%	25%

12. FUNDRAISING COST RATIOS

As per the Transparency, Accountability and Financial Reporting Policies for United Way Centraides in Canada, the Organization calculates its direct and indirect costs of fundraising as follows:

- a) Direct costs of fundraising ratio = direct fundraising expenses / total revenue
- b) Indirect costs of fundraising ratio = indirect fundraising expenses / total revenue

Total revenue includes all sources before the deduction of pledge loss. Indirect costs of fundraising includes the general management and administration expenses associated with fundraising and the processing of designated funds.

	2025	2024
Direct cost of fundraising	24.07%	10.98%
Indirect cost of fundraising	18.63%	12.93%

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
SCHEDULE 1 - CAMPAIGN EXPENDITURES

YEAR ENDED MARCH 31,	2025	2024
EXPENDITURES		
Advertising and promotion	\$ 15,659	\$ 7,019
Miscellaneous	926	374
Salaries and employee benefits	204,123	139,928
Special events	25,926	15,995
Stationery, supplies and postage	2,631	4,738
Travel	1,524	3,107
Training and recruitment	-	501
	250,789	171,662
ALLOCATION OF GENERAL MANAGEMENT AND ADMINISTRATIVE EXPENDITURES (SCHEDULE 4)	192,729	202,111
CAMPAIGN EXPENDITURES	\$ 443,518	\$ 373,773

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
SCHEDULE 2 - FUNDED PARTNERS PAYMENTS AND DEVELOPMENTAL GRANTS

YEAR ENDED MARCH 31,	2025	2024
FUNDED PARTNERS PAYMENTS		
Algoma Family Services	\$ -	\$ 13,500
Big Brothers Big Sisters	24,000	-
Camp McDougall	20,000	-
Canadian Hearing Society	12,000	12,000
Canadian Mental Health Association	50,000	44,000
Grocer 4 Good	30,000	-
Hope Air	45,000	-
John Howard Society	-	58,000
Ken Brown Recovery Home	15,000	12,000
Pauline's Place	8,500	-
Royal Canadian Air Cadets	3,000	3,000
Sault Search & Rescue	15,000	-
Sault Ste. Marie Innovation Centre - Harvest Algoma	30,000	30,000
Sault Ste. Marie Innovation Centre - VPR	8,000	30,000
Sault Ste. Marie YMCA	24,500	-
Women in Crisis	8,000	-
	293,000	202,500
NON-FUNDED PARTNERS PAYMENTS	-	27,885
ADDITIONAL PAYMENTS TO FUNDED PARTNERS	62,796	47,675
FUNDED PARTNERS PAYMENTS AND DEVELOPMENTAL GRANTS	\$ 355,796	\$ 278,060

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
SCHEDULE 3 - ESSENTIAL SERVICES

YEAR ENDED MARCH 31,	2025	2024
EXPENDITURES		
211 Project	\$ 8,651	\$ 10,814
Advertising and promotion	1,243	1,245
Membership fees to United Way of Canada	9,872	11,690
Miscellaneous	2,309	354
Rent	11,447	19,265
Salaries and employee benefits	90,367	139,511
Training and recruitment	622	2,035
	124,511	184,914
ALLOCATION OF GENERAL MANAGEMENT AND ADMINISTRATIVE EXPENDITURES (SCHEDULE 4)	64,243	72,529
ESSENTIAL SERVICES EXPENDITURES	\$ 188,754	\$ 257,443

UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
SCHEDULE 4 - GENERAL AND ADMINISTRATIVE EXPENDITURES

YEAR ENDED MARCH 31,	2025	2024
EXPENDITURES		
Annual meeting and report	28	12
Amortization	1,543	2,091
Bookkeeping	1,041	19,391
Building maintenance	18,813	12,143
Conference and travel	4,279	2,286
Equipment maintenance	17,167	14,422
Heat, water and light	9,599	9,207
Insurance	4,181	2,512
Miscellaneous	13,202	6,793
Professional fees	14,392	15,407
Rent	68,678	53,208
Salaries and employee benefits	76,812	102,781
Stationery, office supplies and postage	18,485	23,843
Training and recruitment	8,752	10,544
	256,972	274,640
ALLOCATION TO CAMPAIGN EXPENSES	(192,729)	(202,111)
ALLOCATION TO ESSENTIAL SERVICES	(64,243)	(72,529)
NET GENERAL AND ADMINISTRATIVE EXPENDITURES	\$ -	\$ -

**UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
SCHEDULE 5 - COMMUNITY ASSISTANCE TRUST PROGRAM**

YEAR ENDED MARCH 31,	2025	2024
EXPENDITURES		
Direct client expenditures	\$ 41,033	\$ 52,964
Rent	11,446	19,265
COMMUNITY ASSISTANCE TRUST PROGRAM EXPENDITURES	\$ 52,479	\$ 72,229

**UNITED WAY SAULT STE. MARIE & ALGOMA DISTRICT
SCHEDULE 6 - FOOD SECURITY PROGRAM**

YEAR ENDED MARCH 31,	2025	2024
EXPENDITURES		
Building maintenance	-	13,825
Food and kitchen supplies	-	8,291
Greenhouse supplies	-	3,117
Heat, water and light	-	20,148
Insurance	-	4,786
Interest on long term debt	-	10,894
Miscellaneous	-	286
Loss on asset disposal	-	639,358
Property taxes	-	6,648
Salaries and employee benefits	-	30,744
Training and recruitment	-	236
Vehicle	-	6,472
FOOD SECURITY PROGRAM EXPENDITURES	\$ -	\$ 744,805