

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

**Non-consolidated Financial Statements  
For the Year Ended March 31, 2018**

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

## Non-consolidated Financial Statements For the Year Ended March 31, 2018

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## Independent Auditor's Report

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

We have audited the accompanying non-consolidated financial statements of The Winnipeg Humane Society for the Prevention of Cruelty to Animals ("Society"), which comprise the non-consolidated statement of financial position as at March 31, 2018, and the non-consolidated statements of revenue and expenses, changes in fund balances, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these non-consolidated 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 non-consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the non-consolidated 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 non-consolidated financial statements.

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

### Opinion

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the financial position of The Winnipeg Humane Society for the Prevention of Cruelty to Animals as at March 31, 2018 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.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedule in page 18 of The Winnipeg Humane Society for the Prevention of Cruelty to Animals' financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Winnipeg, Manitoba  
June 20, 2018

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

**As at March 31** 2018                      2017

**Assets**

**Current Assets**

Cash and bank	\$	1,471,164	\$	1,900,723
Accounts receivable		251,440		287,399
Inventory		109,000		122,846
Prepaid expenses		76,669		76,576

1,908,273                      2,387,544

Investments (Note 2) 1,000                      3,500

Capital assets (Note 3) 11,431,656                      11,707,644

**\$ 13,340,929                      \$ 14,098,688**

**Liabilities and Fund Balances**

**Current Liabilities**

Accounts payable and accrued liabilities	\$	563,455	\$	515,854
Government remittances payable		1,062		2,834
Deferred revenue and designated gifts (Note 5)		15,235		186,698
Due to the Foundation (Note 9)		675,465		1,102,802
Current portion of obligation under capital lease		9,589		-

1,264,806                      1,808,188

Obligations under capital leases (Note 6) 43,270                      -

1,308,076                      1,808,188

Lease Commitments (Note 6)

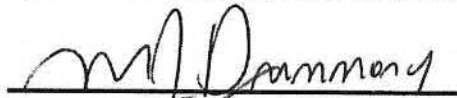
**Fund Balances**

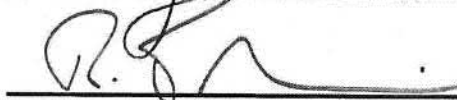
Unrestricted	534,056	582,856
Internally restricted (Note 8)	120,000	-
Invested in capital assets	<u>11,378,797</u>	<u>11,707,644</u>

12,032,853                      12,290,500

**\$ 13,340,929                      \$ 14,098,688**

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**

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<i>(with comparative amounts for the 15-month period ended March 31, 2017)</i>		
<b>Revenue (Schedule 1)</b>		
Donations	\$ 4,595,841	\$ 5,328,756
Fundraising events	669,287	700,249
Grants	220,695	164,064
Fees	1,652,704	2,094,586
Sales	294,680	411,093
Other	52,068	122,728
	<b>7,485,275</b>	<b>8,821,476</b>
<b>Expenses (Schedule 2)</b>		
Departments		
Animal adoptions	420,194	541,377
Animal advocacy	2,647	2,849
Animal behaviour	251,411	272,380
Animal intake/receiving	240,705	286,496
Clinic	1,396,612	1,666,096
Education	175,653	190,964
Investigations and emergency response	469,361	556,137
Public relations and communications	266,423	329,899
Retail operations	222,299	259,851
Shelter	1,171,527	1,408,009
Special projects	225,932	42,942
Volunteer services	91,113	110,125
	<b>4,933,877</b>	<b>5,667,125</b>
Development and fundraising	969,845	1,211,611
Administration	845,869	925,706
	<b>6,749,591</b>	<b>7,804,442</b>
<b>Excess of revenue over expenses before bequest allocation to the Foundation and other items</b>	<b>735,684</b>	<b>1,017,034</b>
<b>Bequest allocation to the Foundation (Note 9)</b>	<b>600,000</b>	<b>1,000,000</b>
	<b>135,684</b>	<b>17,034</b>
<b>Other Items</b>		
Amortization	(370,571)	(459,986)
Loss on disposal of capital assets	(22,760)	-
	<b>(393,331)</b>	<b>(459,986)</b>
<b>Deficiency of revenue over expenses for the year</b>	<b>\$ (257,647)</b>	<b>\$ (442,952)</b>

**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, 2018**

	Unrestricted	Internally Restricted (Note 8)	Invested in Capital Assets	2018 Total	2017 Total
<b>Balance, beginning of year</b>	\$ 582,856	\$ -	\$11,707,644	\$12,290,500	\$12,733,452
<b>Excess (deficiency) of revenue over expenses for the year</b>	135,684	-	(393,331)	(257,647)	(442,952)
<b>Interfund Transfers</b>					
Appropriation	(120,000)	120,000	-	-	-
Acquisition of capital assets	(65,045)	-	65,045	-	-
Proceeds on disposal of capital assets	4,000	-	(4,000)	-	-
Lease payments	(3,439)	-	3,439	-	-
<b>Balance, end of year</b>	<b>\$ 534,056</b>	<b>\$ 120,000</b>	<b>\$11,378,797</b>	<b>\$12,032,853</b>	<b>\$12,290,500</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<i>(with comparative amounts for the 15-month period ended March 31, 2017)</i>		
<b>Cash Flows from Operating Activities</b>		
Deficiency of revenue over expenses for the year	\$ (257,647)	\$ (442,952)
Adjustment for non-cash items		
Amortization of capital assets	370,571	459,986
Loss on disposal of capital assets	22,760	-
	<u>135,684</u>	17,034
Changes in non-cash working capital		
Accounts receivable	35,959	(239,305)
Inventory	13,846	39,515
Prepaid expenses	(93)	(44,292)
Accounts payable and accrued liabilities	47,601	127,040
Government remittances payable	(1,772)	(3,485)
Deferred revenue and gifts	(171,463)	139,787
	<u>59,762</u>	36,294
<b>Cash Flows from Financing Activities</b>		
Net increase (decrease) in due to the Foundation	(427,337)	1,000,165
Lease payments	(3,439)	-
	<u>(430,776)</u>	1,000,165
<b>Cash Flows from Investing Activities</b>		
Acquisition of capital assets	(65,045)	(121,578)
Proceeds on disposal of capital assets	4,000	-
Net change in investments	2,500	(1,000)
	<u>(58,545)</u>	(122,578)
<b>Net increase (decrease) in cash and bank</b>	<b>(429,559)</b>	<b>913,881</b>
<b>Cash and bank, beginning of year</b>	<b>1,900,723</b>	<b>986,842</b>
<b>Cash and bank, end of year</b>	<b>\$ 1,471,164</b>	<b>\$ 1,900,723</b>

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

## Notes to Non-consolidated Financial Statements

For the year ended March 31, 2018

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### 1. Nature of the Organization and Summary of Significant Accounting Policies

(a) Nature of the Organization

The Winnipeg Humane Society for the Prevention of Cruelty to Animals ("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.

(b) Basis of Accounting and Presentation

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

(c) Basis of Accounting for Controlled Entities

The Society has not consolidated the financial statements of its controlled entity, The Winnipeg Humane Society Foundation ("Foundation"). The summary financial statements of the controlled entity are disclosed in Note 9.

(d) 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, the fund balance invested in capital assets, and internally restricted fund balances.

The Capital Fund reports contributions restricted for shelter facility expansion.



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

## Notes to Non-consolidated Financial Statements

For the year ended March 31, 2018

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### 1. Nature of the Organization and Summary of Significant Accounting Policies (continued)

(e) 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 5).

(f) 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.

(g) 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

(h) Financial Instruments

Financial assets and financial liabilities are initially recognized at fair value when the Society becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of revenue and expenses.

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

## Notes to Non-consolidated Financial Statements

For the year ended March 31, 2018

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### 1. Nature of the Organization and Summary of Significant Accounting Policies (continued)

(h) Financial Instruments (continued)

With respect to financial assets measured at cost or amortized cost, the Society recognizes in net earnings an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss shall be reversed in net earnings in the period the reversal occurs.

Transaction costs related to financial instruments measured at fair value are expensed as incurred. Transaction costs related to other financial instruments are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognized over the expected life of the instrument using the straight-line method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the straight-line method and recognized in net earnings as interest income or expense.

(i) Contributed Services

A large number of people have volunteered significant amounts of their time to the Society. Management estimates that during the 2018 fiscal year 1,079 people contributed 44,198 hours, during the 3-month period ended March 31, 2017, 593 people contributed 11,442 hours and during the 2016 calendar year 1,167 people contributed 45,220 hours of volunteer time. No objective basis is available to measure the value of this significant contribution and no amount has been reflected in the consolidated financial statements for donated services.

(j) 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 \$125,791 of gifts-in-kind (\$127,917 in 2017) (Schedule 1).

(k) 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.

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

**For the year ended March 31, 2018**

**2. Investments**

Investments held by the Society are as follows:

		<u>2018</u>		<u>2017</u>
Western Drug Distribution Center Limited - 1 common share	\$	1,000	\$	1,000
Midwest Drug Co-operative Ltd. - 1 common share		-		2,500
	<b>\$</b>	<b>1,000</b>	<b>\$</b>	<b>3,500</b>

**3. Capital Assets**

	<u>2018</u>			<u>2017</u>		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Land	\$ 555,372	\$ -	\$ 555,372	\$ 555,372	\$ -	\$ 555,372
Building	13,275,949	2,779,303	10,496,646	13,275,949	2,513,784	10,762,165
Computer equipment	433,730	322,082	111,648	655,856	525,754	130,102
Clinic equipment	177,780	93,842	83,938	207,382	137,708	69,674
Furniture and fixtures	999,889	847,194	152,695	1,026,192	836,866	189,326
Vehicles	38,432	7,075	31,357	4,485	3,480	1,005
	<b>\$ 15,481,152</b>	<b>\$ 4,049,496</b>	<b>\$ 11,431,656</b>	<b>\$ 15,725,236</b>	<b>\$ 4,017,592</b>	<b>\$ 11,707,644</b>

The net book value of capital assets acquired under capital leases are clinic equipment in the amount of \$18,388 and vehicles in the amount of \$32,472.

**4. 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 effective rate of 3.70% at March 31, 2018, 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, 2018, 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 effective rate of 3.45% at March 31, 2018. 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, 2018, the Society had not drawn on the line of credit.

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

**For the year ended March 31, 2018**

**5. Deferred Revenue and Designated Gifts**

	<b>2018</b>	<b>2017</b>
Deferred Revenue		
Gift certificates	\$ 3,795	\$ 3,285
Grant revenue	-	161,786
Other	8,934	14,116
Designated Gifts	2,506	7,511
	\$ 15,235	\$ 186,698

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

	<b>2018</b>	<b>2017</b>
Balance, beginning of year	\$ 186,698	\$ 46,911
Amounts recognized in revenue	(315,713)	(172,545)
Additions	144,250	312,332
Balance, end of year	\$ 15,235	\$ 186,698

**6. Lease Commitments**

The Society has operating lease commitments for two vehicles expiring in 2019 requiring lease payments totalling \$10,386, and for equipment requiring annual lease payments totalling \$4,613 for 2019 to 2021.

During the year, the Society acquired clinic equipment and a vehicle under capital leases costing \$20,431 and \$35,867 respectively. The capital leases bear interest at rates of 8.97% and 2.99%, respectively, and mature in October 2022 and December 2023, respectively. Interest expense on the capital leases of \$886 for the year ended March 31, 2018 is included with administration expenses in the Non-consolidated Statement of Revenue and Expenses. Total lease payments over the next five years are expected to be \$16,768 per year.

**7. 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, 2018, contributions to the plan were \$45,862 and contributions to the program were \$1,465 (\$53,868 and \$104 in 2017).

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

## Notes to Non-consolidated Financial Statements

**For the year ended March 31, 2018**

### 8. Internally Restricted Fund Balance

During the year, the Board of Directors approved the restriction on fund balance in the amount of \$120,000 with \$55,000 restricted for future training and opportunities costs, and \$65,000 restricted for future costs relating to a new Human Resources position.

### 9. 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, 2018 and 15 month period ended March 31, 2017 are as follows:

#### Statement of Financial Position

	2018	2017
Total assets	<b>\$ 6,763,035</b>	\$ 6,020,166
Total liabilities	<b>\$ 3,867</b>	\$ 42,814
Total fund balances	<b>6,759,168</b>	5,977,352
	<b>\$ 6,763,035</b>	\$ 6,020,166

#### Results of Operations

	2018	2017
Total revenue	<b>\$ 839,707</b>	\$ 1,422,909
Total expenses	<b>57,891</b>	47,436
Excess of revenue over expenses for the year	<b>\$ 781,816</b>	\$ 1,375,473

#### Statement of Cash Flows

	2018	2017
Cash provided by operations	<b>\$ 1,155,713</b>	\$ 98,196
Cash used in investing and financing activities	<b>(2,251)</b>	(29,457)
Net increase in cash and bank for the year	<b>\$ 1,153,462</b>	\$ 68,739

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

## Notes to Non-consolidated Financial Statements

For the year ended March 31, 2018

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### 9. Controlled Entity and Due to the Foundation (continued)

As at March 31, 2018, the Society has a remaining amount due to the Foundation of \$675,465 (\$1,102,802 at March 31, 2017). 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 \$600,000 (\$1,000,000 in 2017) 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 \$14,607 (\$20,027 in 2017) to the Society.

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

### 10. 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**

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
(with comparative amounts for the 15-month period ended March 31, 2017)		
<b>Donations</b>		
Bequests	\$ 1,823,190	\$ 2,123,358
Direct response	1,364,238	1,589,200
General	636,537	728,938
Major gifts	490,407	560,444
Gifts-in-Kind		
General	102,745	90,859
Shelter feed and litter	23,046	37,058
Other (designated gifts, newsletter, education programs)	155,678	198,899
	<b>\$ 4,595,841</b>	<b>\$ 5,328,756</b>
<b>Fundraising Events</b>		
Bow Wow Ball	\$ 173,752	\$ 147,424
Third party events	152,926	139,458
Paws in Motion	145,558	200,171
1001 Donations	94,680	132,098
Golf in the Ruff	63,720	47,033
Other	38,651	34,065
	<b>\$ 669,287</b>	<b>\$ 700,249</b>
<b>Grants</b>		
City of Winnipeg - FIXIT Cat Spay and Neuter Program	\$ 136,789	\$ 39,877
The Winnipeg Foundation	25,000	-
Green Team and Human Resources Canada	24,624	24,626
The WHS Foundation on Endowment Fund - Interest (Note 9)	14,607	20,027
Other	19,675	79,534
	<b>\$ 220,695</b>	<b>\$ 164,064</b>
<b>Fees</b>		
City of Winnipeg Fee for Service Contract	\$ 666,973	\$ 814,766
Adoptions	465,484	603,802
Provincial Veterinary Office	160,449	168,843
Clinic fees	101,269	152,206
Subsidized Spay and Neuter Assistance Program (SNAP)	100,364	111,558
Education Program fees	91,882	128,993
Dog obedience classes	31,105	54,076
Kennel and shelter fees	20,485	42,470
FIXIT Cat Spay and Neuter Program	3,445	3,065
Other programs and services	11,248	14,807
	<b>\$ 1,652,704</b>	<b>\$ 2,094,586</b>
<b>Sales</b>		
Gift Shop and consignment	\$ 225,186	\$ 322,511
Clinic	48,279	60,088
Microchips	13,565	14,160
Shelter - Sale of donated items	7,650	14,334
	<b>\$ 294,680</b>	<b>\$ 411,093</b>
<b>Other</b>		
Interest, dividends and other income	\$ 52,068	\$ 122,728
<b>Total Revenue</b>	<b>\$ 7,485,275</b>	<b>\$ 8,821,476</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<i>(with comparative amounts for the 15-month period ended March 31, 2017)</i>		
<b>Animal Adoptions</b>		
Salaries and employee benefits	\$ 389,639	\$ 493,857
Program expenses	21,475	39,350
Satellite adoption fees	9,080	8,170
	<u>\$ 420,194</u>	<u>\$ 541,377</u>
<b>Animal Advocacy</b>		
Program expenses	\$ 2,647	\$ 2,849
<b>Animal Behaviour</b>		
Salaries and employee benefits	\$ 248,704	\$ 265,546
Program expenses	2,707	4,484
Dog obedience classes	-	2,350
	<u>\$ 251,411</u>	<u>\$ 272,380</u>
<b>Animal Intake/Receiving</b>		
Salaries and employee benefits	\$ 227,838	\$ 270,641
Program expenses	12,867	15,855
	<u>\$ 240,705</u>	<u>\$ 286,496</u>
<b>Clinic</b>		
Salaries and employee benefits	\$ 907,700	\$ 1,057,946
Medical supplies	332,474	414,685
Medical vaccinations	66,299	78,475
Program expenses	35,133	37,730
Other supplies	30,890	42,363
Cost of sales for clinic supplies	24,116	34,897
	<u>\$ 1,396,612</u>	<u>\$ 1,666,096</u>
<b>Education</b>		
Salaries and employee benefits	\$ 163,207	\$ 178,908
Program expenses	12,446	12,056
	<u>\$ 175,653</u>	<u>\$ 190,964</u>
<b>Investigations and Emergency Response</b>		
Salaries and employee benefits	\$ 398,854	\$ 475,897
Vehicle operations (lease, insurance, maintenance, fuel)	40,541	49,869
Emergency veterinary services	16,363	9,154
Program expenses	9,042	9,957
Cell phones, radios, pagers	4,340	5,847
Emergency answering service	221	5,413
	<u>\$ 469,361</u>	<u>\$ 556,137</u>



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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
(with comparative amounts for the 15-month period ended March 31, 2017)		
<b>Public Relations and Communications</b>		
Salaries and employee benefits	\$ 150,894	\$ 203,077
Newsletter	44,326	44,598
Program advertising	39,693	48,381
Marketing	15,518	20,785
Program expenses	8,139	12,020
Website	7,853	1,038
	<b>\$ 266,423</b>	<b>\$ 329,899</b>
<b>Retail Operations</b>		
Salaries and employee benefits	\$ 64,732	\$ 52,075
Cost of sales	156,816	206,704
Program expenses	751	1,072
	<b>\$ 222,299</b>	<b>\$ 259,851</b>
<b>Shelter</b>		
Salaries and employee benefits	\$ 666,960	\$ 793,054
Repairs and maintenance	217,075	248,872
Utilities	122,084	158,413
Shelter supplies	98,656	111,439
Program expenses	27,432	39,833
Gifts-in-Kind - Shelter feed and litter	23,046	37,058
Refuse disposal	16,274	19,340
	<b>\$ 1,171,527</b>	<b>\$ 1,408,009</b>
<b>Special Projects</b>		
Salaries and employee benefits	\$ 205,502	\$ 32,330
Clinic medical supplies	12,270	6,976
Shelter supplies	8,160	3,636
	<b>\$ 225,932</b>	<b>\$ 42,942</b>
<b>Volunteer Services</b>		
Salaries and employee benefits	\$ 83,418	\$ 98,348
Program expenses	7,695	11,777
	<b>\$ 91,113</b>	<b>\$ 110,125</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<i>(with comparative amounts for the 15-month period ended March 31, 2017)</i>		
<b>Development and Fundraising</b>		
Salaries and employee benefits	\$ 354,264	\$ 390,348
Direct response campaigns	207,429	317,890
Gifts-in-Kind - General	102,745	89,059
Development program expenses	59,648	65,279
Fundraising programs expense	44,016	68,734
Postage and packaging	20,556	29,344
Planned giving	11,481	8,322
Major giving	2,142	7,192
Fundraising Events		
Bow Wow Ball	71,386	62,927
Paws in Motion	32,397	92,902
Golf in the Ruff	31,223	29,864
Third party events	15,921	23,507
1001 Donations	15,492	25,748
Paws for the Season	1,145	495
	<b>\$ 969,845</b>	<b>\$ 1,211,611</b>
<b>Administration</b>		
Salaries and employee benefits	\$ 335,396	\$ 430,032
Information technology and computer support	148,367	137,087
Property taxes	106,212	130,854
Professional fees (audit, legal, human resources contract)	76,527	64,878
Training and travel	35,545	8,129
Payroll and bank charges	33,223	39,792
Telephone and communications	27,007	28,981
Property insurance	24,183	29,834
Office equipment and supplies	10,879	11,580
Board insurance and expenses	4,956	7,813
Other	43,574	36,726
	<b>\$ 845,869</b>	<b>\$ 925,706</b>
<b>Total expenses</b>	<b>\$ 6,749,591</b>	<b>\$ 7,804,442</b>

**THE WINNIPEG HUMANE SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS**  
**Schedule 3 - Schedule of Revenue and Expenses**  
**FIXIT Cat Spay and Neuter Program**  
(Unaudited)

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<i>(with comparative amounts for the 15-month period ended March 31, 2017)</i>		
<b>Revenue</b>		
Grant		
City of Winnipeg	\$ 136,789	\$ 39,877
The Winnipeg Foundation	25,000	-
Fees - Public Spay and Neuter Assist Program	3,445	3,065
Donation	50	-
	<b>165,284</b>	<b>42,942</b>
<b>Expenses</b>		
Salaries and employee benefits	160,736	32,330
Contract services		
Community Program Coordinator	29,286	-
Veterinary clinic services	15,480	-
Clinic medical supplies	12,270	6,976
Shelter supplies	5,790	3,636
Program supplies	2,370	-
	<b>225,932</b>	<b>42,942</b>
<b>Excess (deficiency) of revenue over expenses for the year</b>	<b>\$ (60,648)</b>	<b>\$ -</b>