

UNIVERSITY OF WINNIPEG

STUDENTS' ASSOCIATION, INC.

FINANCIAL STATEMENTS

MARCH 31, 2020

DRAFT

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

FINANCIAL STATEMENTS

MARCH 31, 2020

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DRAFT

**SIMON HALL
CHARTERED PROFESSIONAL ACCOUNTANT
WINNIPEG, MANITOBA**

INDEPENDENT AUDITOR'S REPORT

To The Board of Directors,
University of Winnipeg Students' Association,
Winnipeg, Manitoba

QUALIFIED OPINION

I have audited the accompanying financial statements of the University of Winnipeg Students' Association (UWSA hereafter), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, cash flows and of changes in net assets 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* paragraph, the financial statements present fairly, in all material respects, the financial position of the UWSA as at 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not For Profit Organizations.

BASIS FOR QUALIFIED OPINION

In common with many not for profit organizations, the UWSA derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these donations was limited to the amounts recorded in the accounts of the UWSA. Therefore, I'm not able to determine whether any adjustments might be necessary to donations, the difference between revenue and expenses and cash flows from operating activities for the years ended March 31, 2020 and 2019, current assets as at March 31, 2020 and 2019 and net assets as at March 31, 2020 and 2019. My audit opinion for the year ended March 31, 2019 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 the Financial Statements section of my report. I am independent of the UWSA 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 opinion.

OTHER INFORMATION

Management is responsible for the other information. The other information comprises the program statements but does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT & THOSE CHARGED WITH GOVERNANCE OF 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 related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, as has no realistic alternative but to do so.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 it 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.

As a part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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 controls.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the UWSA'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 the events or conditions that may cast significant doubt on the UWSA'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 UWSA 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 the manner that achieves fair presentation.

I 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 I identify during my audit.

March 4, 2021
Winnipeg, Manitoba

SIMON HALL
CHARTERED PROFESSIONAL ACCOUNTANT

DRAFT

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.**STATEMENT OF FINANCIAL POSITION****MARCH 31, 2020**

	<u>2020</u>	<u>2019</u>
	\$	\$
<u>ASSETS</u>		
CURRENT ASSETS:		
Bank	1,031,549	886,464
Accounts receivable - net (note 3)	438,812	643,612
Prepaid expenses	<u>861</u>	<u>-</u>
Total Current Assets	<u>1,471,222</u>	<u>1,530,076</u>
CAPITAL ASSETS: (note 4)	<u>498,864</u>	<u>484,683</u>
OTHER ASSETS:		
Shares in Credit Union	<u>885</u>	<u>875</u>
TOTAL ASSETS	<u><u>1,970,971</u></u>	<u><u>2,015,634</u></u>
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable (note 5)	383,537	304,076
Deferred revenue (note 6)	<u>2,694,021</u>	<u>2,703,219</u>
Total Current Liabilities	<u>3,077,558</u>	<u>3,007,295</u>
NET (DEFICIT)/ASSETS:		
Invested in Capital Assets	498,864	484,683
Unrestricted	<u>(1,605,451)</u>	<u>(1,476,344)</u>
Total Net Deficit	<u>(1,106,587)</u>	<u>(991,661)</u>
TOTAL LIABILITIES AND NET DEFICIT	<u><u>1,970,971</u></u>	<u><u>2,015,634</u></u>
APPROVED ON BEHALF OF THE BOARD:		

_____:Board Member

_____:Board Member

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2020

	Invested in Capital Assets	Unrestricted	2020 Total	2019 Total
	\$	\$	\$	\$
Balance, beginning of year	484,684	(1,476,345)	(991,661)	(1,362,497)
Surplus (deficit) for year	(77,909)	(37,017)	(114,926)	370,836
Purchase of capital assets: general	<u>92,088</u>	<u>(92,088)</u>	<u>-</u>	<u>-</u>
Closing balance	<u><u>498,863</u></u>	<u><u>(1,605,450)</u></u>	<u><u>(1,106,587)</u></u>	<u><u>(991,661)</u></u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

STATEMENT OF OPERATIONS

MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
REVENUES :		
Student fees	1,267,653	1,870,315
Deferred capital	77,909	121,959
Fundraising	26,812	37,221
Interest income	15,085	13,102
Parent fees	849,124	846,902
Province of Manitoba - Daycare	925,577	859,441
InfoBooth Sales	744,968	665,433
Used Book Store Sales	-	165,329
Other revenue	<u>158,905</u>	<u>139,931</u>
	<u>4,066,033</u>	<u>4,719,633</u>
EXPENSES :		
Advertising	3,010	4,254
Audit	16,540	16,675
Bank charges	18,447	18,385
Campaigns	2,929	3,288
Consulting fees	23,549	23,344
Copying/printing	67,673	18,368
Cost of goods sold	652,227	754,870
Depreciation	77,909	87,753
Donations	63,553	60,032
Equipment rental/lease	61,932	83,542
Food & food supplies	61,938	72,826
Health plan charges	-	386,338
Insurance	27,789	31,903
Interest/penalties/licences	9,834	8,486
Legal	25,357	7,081
Office supply	132,834	78,173
Recognized group subsidy	16,632	26,233
Rent	30,000	30,000
Repairs & maintenance	77,432	67,289
Staff training expense	23,562	3,274
Telecommunications	5,680	5,131
Travel & event expenses	103,409	106,252
U of W collection service fees	59,860	53,797
Wages and benefits	<u>2,618,863</u>	<u>2,401,503</u>
	<u>4,180,959</u>	<u>4,348,797</u>
Net (Deficit)/Surplus	<u>(114,926)</u>	<u>370,836</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

STATEMENT OF CASH FLOWS

MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
CASH PROVIDED BY (USED FOR) OPERATIONS:		
Surplus/(Deficit) for the year	(114,926)	370,836
Add back amortization	77,909	87,753
Add back bad debt expense	-	-
Add back loss from disposal of equipment	-	-
Changes in working capital:		
Accounts receivable	204,800	(22,591)
Prepaid expenses	(861)	5,783
Accounts payable & accrued liabilities	79,461	93,402
Deferred revenue	<u>(9,198)</u>	<u>(601,184)</u>
Cash from Operating Activities	<u>237,185</u>	<u>(66,001)</u>
CASH PROVIDED BY (USED FOR) INVESTMENT AND FINANCING ACTIVITIES:		
Other assets	(10)	(21)
Capital assets	(92,090)	(29,622)
Deferred Contributions	<u>-</u>	<u>-</u>
Cash for Investments and Financing	<u>(92,100)</u>	<u>(29,643)</u>
Increase (decrease) in cash for the year	145,085	(95,644)
Cash, beginning of year	<u>886,464</u>	<u>982,108</u>
Cash, end of year	<u>1,031,549</u>	<u>886,464</u>
Represented by:		
Bank	<u>1,031,549</u>	<u>886,464</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

1. FORM OF ORGANIZATION

The UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC. (UWSA) was incorporated on July 10, 1972 under the Companies Act of Manitoba as a corporation without share capital. UWSA is exempt from corporate tax.

The University of Winnipeg Students' Association Inc. purpose is to provide an association of the students of the University of Winnipeg. The UWSA develops and maintains responsible student government and unity as well as encourages cooperation among the students. Further, the UWSA promotes the interests of the students and promotes the improvement of education in the Province of Manitoba. Finally, UWSA institutes, sponsors and directs activities the students are involved in.

These financial statements include the assets, liabilities, net assets and operations of the UWSA Day Care Centre, which is a program or department of UWSA.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for non-profit organizations which encompass the following principles:

i) Revenue Recognition:

UWSA 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 are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Student fees are recorded on an accrual basis according to the academic year.

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

ii) Capital Assets:

Capital assets are recorded at cost at the time of acquisition.

Amortization has been provided for on a declining balance basis using the following annual rates:

Equipment	20%
Computer equipment	30%
Computer software	100%

Leasehold improvements are amortized on a straight line basis over the number of years remaining on the lease plus one renewal term estimated in total to be five years.

Building Fund revenues received which are designated for capital purchases are deferred in the year of receipt and recognized annually at the same rate as the amortization on the related assets.

iii) Economic Dependence:

The University of Winnipeg Students Association derives a significant portion of its income as a result of an agreement with the University of Winnipeg, Inc. whereby a student levy is collected by the University and remitted to the UWSA.

iv) Use of Estimates

Accounting estimates are included in financial statements to approximate the effect of past business transactions or events, or to approximate the present status of an asset or liability. An example is the estimated useful life of an asset. It is possible that changes in future conditions could require changes in the recognized amounts for accounting estimates. Should an adjustment become necessary, it would be reported in the earnings period in which it became known.

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

v) *Financial Instruments*

It is management's opinion that the University of Winnipeg Students Association Inc. is not exposed to significant interest, currency or credit risks arising from its financial instruments.

3. ACCOUNTS RECEIVABLE	<u>2020</u>	<u>2019</u>
	\$	\$
Trade receivables	256,373	255,363
Loans receivable	158,807	368,675
Parent fees: Day Care	14,701	14,559
GST	1,896	1,434
Other	<u>7,035</u>	<u>3,581</u>
	<u>438,812</u>	<u>643,612</u>

"See Auditor's Report"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

4. CAPITAL ASSETS	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2020</u>	<u>Net 2019</u>
	\$	\$	\$	\$
Furniture & equip.	885,655	(684,704)	200,951	199,728
Computer hardware	183,092	(154,581)	28,511	36,384
Student Centre/ Computer lab	105,727	(108,853)	(3,126)	43
Day Care equipment	27,903	(27,473)	430	537
Day Care computer	9,908	(9,822)	86	122
Leasehold Improvements	644,874	(394,211)	250,663	237,348
Computer software	21,349	-	21,349	10,521
Total	<u>1,878,508</u>	<u>(1,379,644)</u>	<u>498,864</u>	<u>484,683</u>
5. ACCOUNTS PAYABLE				
			<u>2020</u>	<u>2019</u>
			\$	\$
Trade payables			182,690	168,485
Payroll & benefits			<u>200,847</u>	<u>135,591</u>
			<u>383,537</u>	<u>304,076</u>
6. DEFERRED REVENUE				
			<u>2020</u>	<u>2019</u>
			\$	\$
Student health admin levies			-	-
Student health premium levies			23,000	17,100
Student non refundable fees			59,000	126,533
Administration			431,741	475,872
Student Groups			42,539	41,041
Building Fund			2,104,534	2,035,813
Inclusion support			<u>33,207</u>	<u>6,860</u>
			<u>2,694,021</u>	<u>2,703,219</u>

"See Auditor's Report"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

7. COMPARATIVE FIGURES

Certain prior year comparative figures have been reclassified to conform with the current year presentation.

8. OTHER STUDENT LEVIES

The UWSA receives levies collected by the University of Winnipeg on behalf of specific organizations. The UWSA is a conduit for these levies and the related amounts paid out to the respective organizations during the year have not been included in the statement of operations.

9. RECOGNIZED GROUPS' BANKING SERVICES

The UWSA acts as a bank for several student groups. The UWSA does not charge any fees related to this service and neither the revenues nor the expenses are reflected in the UWSA financial statements.

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UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.**SUPPLEMENTAL SCHEDULES****MARCH 31, 2020**

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"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.

SUPPLEMENTAL SCHEDULES

FOR THE YEAR ENDED MARCH 31, 2020

	Page No.	<u>2020</u>	<u>2019</u>
		\$	\$
REVENUES:			
Student fees		1,267,653	1,870,315
Deferred capital		77,909	121,959
Fundraising		26,812	37,221
Interest income		15,085	13,102
Parent fees		849,124	846,902
Province of MB - Operating grant - Daycare		925,577	859,441
InfoBooth Sales		744,968	665,433
Used Book Store Sales		-	165,329
Other revenue		158,905	139,931
		<u>4,066,033</u>	<u>4,719,633</u>
COST OF SALES:			
Index - Cafe & Bookstore	19	-	100,375
InfoBooth	20	699,126	654,535
Total Cost of Sales		<u>699,126</u>	<u>754,910</u>
		<u>3,366,907</u>	<u>3,964,723</u>
EXPENDITURES:			
Aboriginal Student Council	12	16,217	15,700
Administration	13	946,244	741,333
Bike Lab	14	23,618	35,330
Day Care Centre	15	1,996,296	1,784,963
Access Lounge	16	1,145	822
Election and Referenda		16,191	12,212
Events	17	154,595	148,951
Foodbank	17	8,073	7,896
Handbook	18	6,875	9,232
Health Plan	18	46,225	483,723
Index - Cafe & Bookstore	19	-	134,195
InfoBooth	20	161,602	106,588
International Students' Association	20	4,115	-
L.G.B.T.* Centre	21	5,875	8,248
Positive Space	21	11,069	3,698
Safewalk	22	5,341	2,516
Support to Recognized Groups		21,361	32,641
Women's/ Trans Spectrum Centre	23	4,634	5,680
WUSC	23	52,357	60,161
Total Expenditures		<u>3,481,833</u>	<u>3,593,889</u>
Net Surplus/(Deficit)		<u>(114,926)</u>	<u>370,834</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020ABORIGINAL STUDENT COUNCIL

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES:		
Honoraria	350	1,450
Office supplies & general	2,306	2,921
Special events	<u>13,561</u>	<u>11,329</u>
	<u>16,217</u>	<u>15,700</u>

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UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020ADMINISTRATION/GENERAL

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES:		
Advertising	322	33
Amortization	77,765	87,567
Audit fees	14,016	13,675
Bank charges & interest	1,861	811
Bursaries/awards	16,733	11,538
Conferences	3,583	3,891
Consulting	16,619	6,935
Donations	37,119	31,861
Equipment & leases	16,512	16,371
Food & supplies	3,368	5,955
Insurance	21,612	26,039
Legal fees	25,357	7,081
Office supplies & postage	15,797	14,730
Repairs & maintenance	22,258	14,404
Contribution to Daycare Facility	-	3,890
Salaries & benefits	641,134	475,597
Shrinkage	1,000	-
Special events	9,649	25
Telephone	1,972	1,574
Training	1,571	-
Travel	2,318	3,123
U of W collection fee	15,013	15,365
Workers compensation	665	868
	<u>946,244</u>	<u>741,333</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020BIKE LAB

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES:		
Food Supplies	259	297
Salaries and benefits	20,429	31,714
Office supplies & general	<u>2,930</u>	<u>3,319</u>
	<u>23,618</u>	<u>35,330</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020DAY CARE CENTRE

	<u>2020</u>	<u>2019</u>
	\$	\$
REVENUES :		
Fundraising & other	82,927	73,782
U of W Student levy	35,435	28,279
Parent fees	849,124	846,902
Provincial disability grant	160,295	94,160
Start up Grant	3,572	3,101
Provincial operating grant	765,280	765,281
Capital funding grant	27,048	6,862
Wage Adjustment grant	-	25,214
	<u>1,923,681</u>	<u>1,843,581</u>
EXPENDITURES :		
Amortization	144	186
Equipment & supplies	37,306	60,170
Food	31,069	30,268
Fundraising expense	-	-
Insurance expense	6,178	5,864
Kitchen, cleaning & other	9,275	15,159
Professional fees	2,734	3,000
Repairs & maintenance	119,980	41,334
Salaries & benefits	1,695,487	1,524,187
Rent	30,000	30,000
Special projects	27,086	27,589
Staff training	7,319	3,274
Supplies, postage & other	29,718	43,932
	<u>1,996,296</u>	<u>1,784,963</u>
PROGRAM SURPLUS/ (DEFICIT)	<u>(72,615)</u>	<u>58,618</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020ACCESS LOUNGE

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES:		
Office supplies & general	206	813
Salaries and benefits	910	-
Special events	<u>29</u>	<u>9</u>
	<u>1,145</u>	<u>822</u>

ELECTION AND REFERENDA

EXPENDITURES:		
Advertising expense	1,218	2,536
Salaries and benefits	11,394	8,626
Office supplies & general	<u>3,579</u>	<u>1,050</u>
	<u>16,191</u>	<u>12,212</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020EVENTS

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES :		
Honoraria	20,520	6,915
Office supplies/equipment & general	20,615	21,066
Salaries & benefits	91,149	94,446
Special events	20,704	24,932
Telephone	915	1,112
Travel & transportation	<u>692</u>	<u>480</u>
	<u>154,595</u>	<u>148,951</u>

FOODEBANK

EXPENDITURES :		
Salaries and benefits	7,929	7,893
Office supplies & general	<u>144</u>	<u>3</u>
	<u>8,073</u>	<u>7,896</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020HANDBOOK

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES :		
Bank charges	2	1
General operations	1	1
Consultant fees/Honoraria	275	300
Printing	<u>6,597</u>	<u>8,930</u>
	<u>6,875</u>	<u>9,232</u>

HEALTH PLAN

EXPENDITURES :		
Bursaries	1,378	3,883
Health Charges	-	381,297
Office supplies & general	-	505
Salaries & benefits	-	59,606
U of W collection fee	<u>44,847</u>	<u>38,432</u>
	<u>46,225</u>	<u>483,723</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020INDEX - CAFE & BOOK STORE

	<u>2020</u>	<u>2019</u>
	\$	\$
COST OF SALES:	-	100,375
OPERATING EXPENSES:		
Bank charges	-	2,603
Equipment Rental/Lease	-	13,860
Office supplies & general	-	15,729
Over & short	-	580
Salaries & benefits	-	101,216
Shrinkage	-	202
Telephone	-	5
Total operating expenses:	-	134,195
TOTAL EXPENSES:	-	234,570

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020INFOBOOTH

	<u>2020</u>	<u>2019</u>
	\$	\$
COST OF SALES:	<u>699,126</u>	<u>654,535</u>
OPERATING EXPENSES:		
Bank charges	7,742	6,635
Equipment & leases	1,137	1,137
Office supplies & general	2,610	1,071
Over & short	1,244	999
Printing	2,685	34
Salaries & benefits	144,438	95,036
Telephone	<u>1,746</u>	<u>1,676</u>
Total operating expenses	<u>161,602</u>	<u>106,588</u>
TOTAL EXPENSES	<u>860,728</u>	<u>761,123</u>

INTERNATIONAL STUDENTS' ASSOCIATION**EXPENDITURES:**

Salaries and benefits	3,858	-
Office supplies & general	<u>257</u>	<u>-</u>
	<u>4,115</u>	<u>-</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020RAINBOW LOUNGE

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES:		
Donations	87	350
Salaries and benefits	5,547	7,317
Events expense	19	-
Office supplies & general (net)	<u>222</u>	<u>581</u>
	<u>5,875</u>	<u>8,248</u>

POSITIVE SPACE

EXPENDITURES:		
Conference	3,500	-
Donations	2,000	3,350
Food supplies	-	33
Office supplies, equipment & general	-	315
Staff training	<u>5,569</u>	<u>-</u>
	<u>11,069</u>	<u>3,698</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020SAFEWALK

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENSES:		
Office supplies & general	58	192
Salaries and benefits	<u>5,283</u>	<u>2,324</u>
Total Expenses	<u>5,341</u>	<u>2,516</u>

STUDENT SUPPORT PROGRAM

EXPENSES:		
Total Expenses	<u>-</u>	<u>-</u>

"See Auditor's Report and Accompanying Notes"

UNIVERSITY OF WINNIPEG STUDENTS' ASSOCIATION INC.SUPPLEMENTAL SCHEDULESFOR THE YEAR ENDED MARCH 31, 2020WOMEN'S/TRANS SPECTRUM CENTRE

	<u>2020</u>	<u>2019</u>
	\$	\$
EXPENDITURES:		
Merchandise	-	60
Office supplies & general	308	813
Salaries & benefits	<u>4,326</u>	<u>4,807</u>
Speakers/Events	-	-
	<u>4,634</u>	<u>5,680</u>

W.U.S.C.

EXPENDITURES:		
Donations	22	575
General operations	7,292	9,774
Student allowance	18,735	23,987
Equipment rental	14,428	11,885
Licencing and Permits	8,085	8,000
Travel and transportation	<u>3,795</u>	<u>5,940</u>
	<u>52,357</u>	<u>60,161</u>

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