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CONSOLIDATED EINANCIAL STATEMENTS

FOR THE VEAR ENDED MARCH 31, 2014

Management Report 1

Auditor's Report 2

EINANICIAL STATEMENTS

Lightsolidated Statement of Liberations Statement III 1

Consolidated Statement of Cash Flows Statement IV 6

Notes to the Consolidated Financial Statements



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(Original signed by Bill Balan)

Bill Balan
Vice-President (Finance & Administration)



HERENIES ASSISTANCE EN PLAN

To the Lieutenant Governor in Council
To the Legislative Assembly of Manitoba
To the Board of Regents of the University of Winnipeg

which comprise the consolidated statement of financial position as at March 31. 2014 and the consolidated statements of operations, change in net assets and each flowe for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

<u>ne consolutaten manicial statements. The procedures selected denend on the auditor's judement.</u>

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n our opinion, the consolidated financial statements present fairly, in all material respects, the financial

Thigned document signed by

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Deferred Capital Contributions (Note 11)		806 32 121- 382 58,873 129 206	4 980 4 100 10 100 548 29 764 236 48,272 110 241
Deferred Parking (Note 20) Due to Related Parties (Note 20) Long Term Liabilities (Note 12) Deferred Capital Contributions (Note 11)		806 32 121_ 382 58,873 129 206	4 980 4 100 10 100 548 29 764 236 48,272 110 241
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Deferred Capital Contributions (Note 11) Liabilities And NET Asses Accounts Development of Capital Leases (Note 20) Due to Related Parties (Note 20) Chilications under Capital Leases (Note 12) Deferred Capital Contributions (Note 11)		806 32 121- 382 58,873 129 206	236 48,272 110 241
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Deferred Parities (Note 20) Obligations under Capital Leases (Note 12) Deferred Capital Contributions (Note 11) Obligations of Capital Contributions (Note 11) Obligations of Capital Contributions (Note 11) Obligations for Capital Contributions (Note 11)		5 488 0 200 806 32 121 382 58,873 129 206 467 233,247	236 48,272 110 2A1
Due to Related Parties (Note 20) Obligations under Capital Leases (Note 10) Long Term Liabilities (Note 12) Obligations for Capital Contributions (Note 11)		806 32 121- 382 58,873 129 206	236 48,272 110 241

Special Purpose and Trust Assets (Notes 3, 13) Contractual Obligations (Notes 10, 17, 18, 19) Contingencies (Note 22)

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Approved by the Board of Regents

(Original signed by Brenda Keyser) Chair Board of Recents

(Original signed by Lloyd Axworthy)

President & Mice Chancellor

Statement II

THE UNIVERSITY OF WINNIPEG CONSOLIDATED STATEMENT OF OPERATIONS For The Year Ended March 31, 2014 Amounts in Thousands

			2014	2013	
	REVENUE				
	Government Grants:				
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•	Province of Manitoba, other		3,323	3,480	
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	Interest Income		534	600	
Hava arkareadak	A Company of the contract of t	D. Assistance	一条基础位(20	<u>- 777</u> 0	
magazina di sana ambirin ma	Other Revenues		9 232 -	9 003	
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			131,200	124,923	
	EXPENSES				
	Salaries and Benefits	•	84,855	82,668	
	Supplies, Services and Other Expenses		19,042	19,062	
	Cost of Sales		324	311	
	Rodning Chiline and Relaigh Typerese		2 (A) (B) (A) (B) (B) (B) (B) (B) (B) (B) (B) (B) (B	<u> </u>	
	Interest		2,430	2,414	
	Provincial and Municipal Taxes		1,709	1,645	
Million Wa Ago ow	Ostratoration work-framedia			<u>0.005</u>	
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-	Amortization of Capital Assets		6,020	5,025	<u></u>
			/00 F00	(OB 101	-
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THE UNIVERSITY OF WINNIPEG CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

Amounts in Thousands

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	***********		2014	**************************	
degenogramical intermediate and intermediate and the second second second second second second second second se	Net Deficiency	Restricted (Note13)	Restricted (Note14)	Capital Assets	Total
BALANCE, BEGINNING OF YEAR	\$ (25,506)	\$ 1,638	\$ 3,359	\$ 21,851 \$	1,342
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Endowment Contributions	- -		აიი	····	suu .
Endowment Custodial/Management Fees _ Transfers: Internally Funded:	- 7	بييرز بفرد	(12)	రంజేగి సంస్థానికి	· (49)
Canital Asset Additions	(2,409)			2,409	<u></u>
-Amerization of Deferred Control Contributions	(2,007)			2 .007	., . <u>.</u>
Amortization of Capital Assets	6,020	······································	j Pylesopin Awa	(6,020)	0
Disposal of Capital Assets	0,020	-	-	(0,020)	0
Personal Proposition of the Public					
Internally Restricted Net Assets	(187)	187	(382/37)		0
Strategic Provisions - Reductions (Note 13)	(187)	-	_	_	0
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NET CHANGE FOR THE YEAR	(<u>2,</u> 90 <u>8</u>)_	437	188	1_105_	_(1.17 <u>8</u>)_
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			2043		
	Unrestricted	Intornally	.Evtomallu		Total
Participation Commission Commissi	Net Deficiency	Restricted		Capital Assets	
ingeritätis rayuus kastala ja		(Note13) 	T.E . EET		
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m - managang panggang	(0 479)				(0.476)
Transfers:	(0 479)		200		(0.470)
	(0.479)				(0.476)
Transfers: Internally Funded: Capital Asset Additions	(1,582)			1,582	(0.470)
Transfers: Internally Funded: Capital Asset Additions เอาแบบทางสายของเครียงปฏิวัติเรียงที่ Deformation Capital Contributions					(2.476)
Transfers: Internally Funded: Capital Asset Additions เอาแบบทางสายของเครียงปฏิวัติเรียงที่ Deformation Capital Contributions		er an ander a vers e	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>~ 3 </u> 63∪	
Transfers: Internally Funded: Capital Asset Additions ন্যুমান্ত্ৰ্যাত্য ক্ষেত্ৰভাত্য-১৯৮৫ট্টাকুলিক্ বিশ্ববিদ্যালয় Capital Capital Capital Capital		n na	,,oog an m	(E 03E)	, ^
Transfers: Internally Funded: Capital Asset Additions Concerning to the American American of Capital Assets Contributions Consider the Capital Assets	2 02M	n de servición de la composition della compositi	noos and	The Control of the Co	

THE UNIVERSITY OF WINNIPEG CONSOLIDATED STATEMENT OF CASH FLOWS For the Year Ended March 31, 2014.

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	•	2014	2013
CASH ELOWS FROM OPERATING ACTIVITIES:			
Cash Received from:			
Government Grants		70,292	67,862
Student Academic Fees		40,019	37,023
Gifts, Grants and Bequests	,	5,445	4,015
Interest income		<u> 531</u>	<u>.532</u>
Sales of Services and Products		1,472	1,547
Other Revenues		9,218	8,959
Cash Paid for:			÷
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Supplies, Services and Other Expenses		(19,103)	(17,193)
Supplies, Services and Other Expenses	100 00000 0000	<u>-</u>	
on the transfer of the transfe	(Application)	30.000	
lding. Utilifies and Related Expenses	(10.411)	(32,050)	
erest Paid	(2,447)	(2,397)	······
Province Serve province Courses		MINERAL TOTAL	
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THE UNIVERSITY OF WINNIPEG NOTES TO THE CONSOLIDATED FINANCIA

<u>For the Year Ended March 31 2014</u>
Amounts in Thousands

1. Authority and Purpose

Province of Manitoba. The primary role of the University is to provide post-secondary education, research and services. The University also operates the Collegiste, an independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and a number of other education well-independent high school and independent high sc

2 Summary of Significant Accounting Policies

A) Basis of Accounting and Principles of Consolidation

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series of standards, as issued by the Public Sector Accounting Board. The consolidated financial statements of the University include the University's investment in the 460 Portage Avenue, Joint Venture. (Note 24) a government partnership, which is accounted for using the proportional consolidated method. The University

(UWCRC), both controlled entities, are not consolidated in these financial statements, but details of their transfer of the control of the co

B) Revenue Recognition

resources must be used.

ne University tollows the deterral metriod of accountind for contributions such that the restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the

geode and convices are recognized as revenue in the period in which the convices are rendered or goods are received.

Evternelly rectricted non-neutral and non-endoument contributions are removingly as to consider the period in Addition and the contribution of the contribution of the contribution of the contribution of the contribution

Externally restricted contributions for the acquisitions of capital assets having limited lives are recorded as well-the capital communications in the period in which they are received and amortized into revenue at a rate corresponding with the amortization rate for the related capital asset.

Promissory notes navable to the Manitoba Provincial Government, for the construction or nurchase of canital states of ca

ind threrest expense and the related funded from the Sections and changes in fund balances.

C) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, balances with banks and highly liquid temporary money market instruments convertible to cash within three months or less.

D) Long Term Receivables

-resoluction or due from a related laint wature with a negretated partner and are ecoused by the 160.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

Building additions and improvements

For the Year Ended March 31, 2014

Amounts in Thousands

E) Tangible Capital Assets

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collections of rare pooks and-works-of art are not amortized.

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

. กรดของเปลา เกากกรดงเกิดเ	Leneahold improvements	minimizada	Torm of l
library acquisitions		vears	
	Furnishings and equipment		10 years
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	Computer equipment		5 years
	Vehicles		5 years
Earlemante apart and	Franksmitter 1 11 11	Terrende de la Company de la C	<u> </u>

7 Accided vacations ay

The University recognizes vacation pay as an expense on the accrual basis.

G) Other Employee Benefits

The University provides health henefits and nepsion plan contributions to eligible employees in receipt of long

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care costs, disability recovery rates and discount rates. Adjustments to these costs arising from changes in estimates and experience gains and losses are recorded in the financial statements in the year they occur.

University employees appointed to a position expected to last one year or more are entitled to 180 days of sick al agus dhe bia a ann a sgèirean na na sa ann aigt i agus d'airean a Tha dhe agus fha ann ann agus deishilliús a c when the triggering event occurs.

H) Financial instruments

d financial instruments are reported at seet as greatized seet Substitution selection with a state of section of take structure. mathad is used to recognize interest income or evaposes. Transaction evaposes related to all financia instruments are expensed as incurred.

I) Trusteed Pension Plan

Plan has both defined hanefit and defined contribution components. The negion expense for the point self-to-united working the point ົດຮຸກອົກດີວິດກົດໝົດຮູ້ເຕັ້ວການເຂົາບໍ່ຂົນວິລິດກັນໃຊ້ສາດຊົດປະຕິການເພື່ອດ້າສາກົດກົດການສໍ່ກິດການອົກຕົດຕົດຄຸ້ວຍ ແລະ ຄວາມຄຸ້ວ ຄວາມ En de la major modificio esque majorare mente mastres del antanes de minescotem formatos este escare escare e

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actuarial nains and losses over the estimated average remaining service life (EARSI) of active members of the defined hanest plan. The emortisation emorate for a vector is determined by dividing the smomentized halance at the end of the previous year by the FARSI

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J) Loan Guarantees

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oncure that another tenent is obtained to bring the ratio hook to 1 A-1 A or bigher. The unrelated aumore in the contemporary in the contemporary

K) Use of Judgments

The preparation of the University's financial statements in conformity with BSAS for CNEDOs requires management to make judgments—anart from those involving activations, in anniving accounting noticies that the conformation in anniving accounting noticies that

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CHOMBY BETTUR THE ME TO COMMING THE WAY BETTURN THE MET ME CONTROL OF CUT OF CASE OF COUNTY OF COMMINE.

teed to disclose a resultato commoent liability.

L) Use of Estimates

The preparation of the University's financial statements in conformity with PSAS for CNERT's requires.

Yianadement to make estimates and assumptions that affect the reported amounts of assets and maximum. """

The preparation of disclosure of contingent escale and liabilities of the date of the financial statements and the remarked amounts of revenue and expenses during the period. Items requiring the use of significant estimates include a "Ine useful rice of clapital and intelligible assets, andwance for coupling accounts, and he accuding estimation or properties.

The preparation of the financial and intelligible assets, andwance for coupling accounts, and he accuding estimation or properties.

3. Cash and Cash Equivalents

	2014	2013
Operating Funds	\$ 8,451 \$	3,845
Sponeored Research and Decignated Funde	 ********	 "
	 12,113	8,815
Special Purpose and Trust Funds	7,580	6,349
Externally Restricted (Endowments)	 703	930
	\$ 20,396 \$	16,094

4. Long Term Investments

	2014	2013
Fixed Income Instruments	\$ 1,2	39 \$ 1,515
Equity Investment in properties		24 <u> 724</u> -
	\$ 1,9	63 \$ 2,239

ДОДДО, ТО ТИГ ООМООТИВАЛЕВ, ЕМАМОТАТ ОТАТЕМЕМУТО Компостубу (1997—1998) и математичной подраждения по постоя по постубу (1997—1997) и мето постубу (1997—1997)

For the Year Ended March 31, 2014

5 Long Torm Possivables

Less: Current Portion

Receivable from the 460 Portage Avenue Joint Venture		
The state of the s		
response of the Contract of th		4.2.2
		<u> </u>
	11,311	11,411
- Less: University of Minnings companent	(7.544)	/7 6071
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	0.770	0.004
	v _i ::v	$v_1 v v :=$
AND THE PROPERTY OF THE PARTY O		
460 Portage Ave. (Interest Rate 4.65%, due December 31, 2020)	723	816
	4,493	4,620

2014

4,458 \$

2013

4,587

Annual principal payments receivable on the notes during the next-five years and thereafter are: 2015 \$35, 2016 - \$37, 2017 - \$39, 2018 - \$41, 2019 - \$43, thereafter - \$4,298.

These notes are carried at amortized cost using the effective interest rate method.

D. Camidal Anades

	•	2014			20	13			
	-	(Cost	Acc	cumulated ortization		Cost	Accu	mulated tization
Land	;	\$	10,606	\$	-	\$	10,574	\$	-
r samoone se noon on Paisting and intelline a			434.000	. 748	LOUIS FROM	ilia.	: 4 3 1177	i :-	22,000
Library Acquisitions			_13.681		12.378		13.511		12.051
Tri de la composition della co	ario est	1200	and green and			- 12	i same		1.15
Collections	•		1,542				1,527	•	-
premier consume commender consister Commenter Co	#	أرهور	ura? 175.		orzop ero	<u> </u>	giorra 2011.		۔ حدث ک
ining a conservation and the c	. 30 (16.83a	-	=		u.Mill	14-	-		h.
	2 488	1.1	634		1 864		1.428		$(-1,1)^{n}$
T 276.531 \$ 77.946 248.446 \$	71.962		1			-,			***
ess Accumulated Amortization	(77, 946)	,		<u>/7</u>	1.062\				1
Net Book Value		t	108 585			¢			

Furnishings and Equipment include Vehicles and Computer Equipment.

7. Bank Indebtedness

The University has an operating line of credit with a bank authorized in the amount of \$1,500. The line of credit is unsecured and hears interest at prime. It was not utilized at March 31, 2014 or March 31, 2013

For the Year Ended March 31, 2014 Amounts in Thousands

The University provides health honefits and nension plan contributions to employees receiving long term disability (LTD) benefits.

present value of future premiums:

- A discount rate of 6.00% (2013 5.85%)

 Houlth hopefit promium inflation of 5.00%
- Canada Pension Plan earnings base increase at 3,00% per year

<u> 1790 - Agangladere Hertiston Scarriola, etc</u>

Linivareity of Winnings Trustaed Pansion Plan in accordance with the provisions of the nonsion plan /see note 16

hospitante apprint disability the protocol future VAMDE and work moving apprint to a coming MACE) the

pension commencement date.

9. Deferred Contributions

Section 2

hursaries, library acquisitions and lecture funds

		2014	2013
Balance, Beginning of Year	\$	10,106 \$	40,344
Contributions Evnenced	en e	(13 237)	/11 976)
Dalama Pada Na	•		40.480
Balance, End of Year	. <u>\$</u>	9,392 \$	10,106_
Balance Consists of:			
Constitution of the consti	ಕ್ರಾಂಡ್ ಯುಯಾಡಿಸಿಕ್ ಕ್ರಮಯ 🗘 ಸ್ಥ		<u></u>
Special Purpose Trust		4,304	
Operating Funds		284	289
	6	0.000 6	40.400

10. Obligations under Capital Leases -

AMILSO MIL4 AND SHOREGORE SO MUNICIPALITY WAT THE CHARLES OF THE CONCENTIONS OF THE CAMBAIL HASES

	원보 전략하는 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
AV DITTO:	***************************************	, , ,
2015/16		115
2016/17		114
=+····		
2017/18		114
2018/19		57
Total minimum lease payments		518
Logic Amount roproporting interest at approx	draptaly 9.69%	
Dolongo of Obligations and a Conital Lances	···	405
Less. Curiefit Portion or Opigations under Ca		(103)
in the state of th		*

THE UNIVERSITY OF WINNIPEG NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Control of the contro

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Commoditions nonring roundation	**************************************	1,009
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		geral est productivation
Onerations		
12. Long Term Liabilities		
	2014	2013
Dromice on Motoe	<u> </u>	10 E10
A Balton de Branco de Caracter	Service Committee Committe	
Less: Current Portion of Long Term Liabilities	(1,490)	(1,741)
na na na na na matamana na	\$. 58.873.\$ <u>_</u>	48.272
	2011	2010
Dravings of Manitche Dramicson, Notes Coursed by	2014	2013
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Durchworth Evnancion (Interest rate 5 55%, due October 31, 2047)	1 805	1.014
		<u> </u>
McFeetors Hall:		200
Interest rate 4.10%, due September 30, 2013		···· 300 <u>-</u> -
nterest rate 5.25%, due October 31. 2049 10.550 460 Portage Avenue	10.649	. 1
Interest rate 4.65%, due December 31, 2020	1,992	2,238
Interest rate 5.60%, due December 31, 2050	9,002	9,074
Interest rate 2 625% due October 31 2016	1 157	1,584
Interest rate 3.80%, due October 31, 2052	2,797	2,829
366 Spence & 336 Young (Interest rate 4 95% due March 31 2051)	, <u>,682,</u>	
Richardson College for the Environment & Science Complex		
Interset rate 4.05% due March 34.0064 (Darking Left)		j
Teaching Towns Teaching Town Towns 1 2007 decision 10000		4704
Variable interest rate of prime less 0.75% due January 34 2020		1.300 <u>-</u> .
Linited RecPley Inan advances (interest rate of prime less 0.75%)		onegowany, w www
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TOWNS TO THE PROPERTY OF THE P		25.2
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\$1.5 chade subject the end and controls decoded the special sp		· Ņīti
Danier Den Capiel Demonstr (Interest and A10). W. CACCO.	4.000	
CALLED TO CONTRACT TO CONTRACT	1,000	<u> </u>
Danalan Dian Chapital Designants (Internal and ACC)	4.000	

Annual principal nauments on the notes during the next five years and the reafter are 2015 \$1 128. 2016 \$1 200. 2017 - 61.250 2018 64.025 2010 64.070 horonfor 622.720

For the Year Ended March 31, 2014

Amounte in Thousands

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March 31, 2013 Reductions Additions - March 31, 2014

THE STREET STATE S					and the second second	
January	-				·t	
minastructure						
Capital Reserve		350	•	•	350	
Strategic Development						
Project Development		229	<u>-</u> *	250	` 479	

829

lie i i principality per jappėsi jarė aramentar arakė iš klambinė iš arama į sibelia ir steidems, syrigamenas

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For the Year Ended March 31, 2014

an obligation.

Accounts receivable are due, for the most part, from various levels of government and students. The carrying

the University's historical experience regarding collections,

The aging of accounts receivable at March 31 is as follows:

·		2014	2013
Accounts Receivable, gross	œ	2 904 \$	5,112
Current	φ	3,034 p	0,112
Past Due		1,470	5,119
		5,364	8,231
Less: Allowance for Doubtful Accounts		(390):	(313)
Accounts Receivable, net	\$	4,974 \$	7,918

ne cegu nsk on caso ann eash enuvaiens and short and long term-tixed accime investments is considered low ... -- ''

as the counterparties are highly rated financial institutions. The credit risk regarding the equity investment in

term receivables is considered low as the receivable is from an established not-for-profit organization and secured by the 460 Portage Avenue property therefore no allowance has been provided for.

There baye been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Interest Rate Risk

en de la company de la comp La company de la

groupes, was your hit ope, topping in incidence as with incidence wis biscommon at the of spice, in a ministrict was followed.

Liguidhig Piek

Liquidituriek is the risk that the University will not be able to meet all each outfley obligations or they come due the University imagates this lisk by monitoring cash activities and expected outflows imough extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash

There have been no cignificant abanque from the available view in the available of well-time available and all

THE UNIVERSITY OF WINNIPEG NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS.

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A PROPERTY OF THE PROPERTY OF

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Pērīsion Plan. The Plan is registered Jinder The Income Tax Act and the Manifoha Pension Benetits Act /Rodetrotion #399014) "The defined benefit segment of the Plan was alread to now members effective. Insurant 4

ប្រាល់ assets are invested of the advice of professional investment managers and are nelocunder a Trust Agreement ២៤ ៖ សេស នេះបានរបស់

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Defined Contribution Obligation

Tie Canada Pension Flans fear's Maximum Fensionable Earlings (YMFE) to the Flan. The University continuities

	Dec	. 01, 2010	DC0. 01, 2012
Balance, Beginning of Year	\$	32,997	\$ 27,310
Contributions		5,243	4,066
Benefits and Refunds Paid		(1,451)	(633)
Net Investment Return		5,100	2,254
Balance, End of Year	\$	41,889	\$ 32,997

Dec 31 2013 Dec 31 2012

Evnense recognized for the neriod ending December 31 \$ 2.540 \$ 2.034

Pensions are provided on the basis of final overage explines and service. The maximum pension has need o

Solves to write the minimum processes as provided by the value of the CPL. At the December 31, 2012 valuation of the defined beneath segment of the Plan, there were 194 active members with an average age of 57.3. There were 194 active members with an average age of 57.3. There were 194 active members with an average age of 57.3. There were 194 active members with an average age of 57.3.

members continues A 11% of salary up to the Lanada Pension Plan Vears Hasic Exemption (XBE) in 2% herward the VRE and VMPE and 8.0% in excess of the VMPE. Mambers contribute only on salary not in excess of \$86.111.

Plus 30% of the times.

The Linuxers of the member from the Linuxers are the cases and the control of the member from the member from the control of the cases are the

In accordance with the Pension Benefits Act, an actuarial valuation of the defined benefit segment of the Plan is

<u>Actuated valuations are performed by Eddleckink (Eddlec) using the projected benefit method. The latest actuated</u> valuation of the Plan was prepared and filed with the Manitoba Pension Gommission as at December 31, 2012, and

						At December

িও , ১০০৪, me expecteo nume initiation rate is 2,০০%. তি ananes are assumed of increase জতেও per year, plus a no mem increase no academic memoris com, চলাজনাত কৈ ইয়াজালৈ সংসাদেশত কি নিয়েল কে ভিত্তি সংসাদেশ কি নিয়েল

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•		2013	2012
Tarkenued Bellefit Obligation; Beginning of Year	k. 500 (🖟)	~-140,614 -\$ 	100,501
Interest Cost Benefits and Refunds Paid Actuarial gain (loss)	· eragentinana	8,054 (8,087) 1,862	7,999 (8,133) (1,281)
Accrued Benefit Obligation, End of Year	\$	144,639 \$	140,614
ange in Market Value of Plan Assets - Calendar Year Ending December	: 3.1.	2013	2012
Market Value of Plan Assets Beginning of Year University Contributions Member Contributions Benefit Payments	izazza, esperi	4,211 959 (8.087)	5,161 874 (8.133)
Actual Return on Plan Assets Plan Expenses		15,761 (250)	8,294 (250)
Market Value of Plan Assets, End of Year Expected market value of assets at end of year		126,416 117,221	113,822 111,770
Goin (lace) on nion accosts		0 105 🕏	-5 VES

an season an	2013	2012
Domestic fived income	\$ 37.814 \$	50.872
Canadian andly	21 746	37 001
	15.377.	8 843
International equity	18,794	10,261
Cash and cash equivalents	22.720	6.816
Net accruals	(35)	(61)
	\$ 126,416 \$	113,822

"Asset allocation is determined and monitored by fire independent Board of Trusices.

Expected average remaining service life 7.9 8.4

Not unamortized gain (loss). Reginning of year \$ (13.687) \$ (19.320)

Linguages:	· · · · · · · · · · · · · · · · · · ·	20. 1 1. 12. 12. 1 %	er in the second	Section 1985
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Net unamortized amounts			4,725	13,687_
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Constitution of the state of th	·		n en	121
Rate of salary increase	2009	er e	3.00	3.00
Trace of Salary Horease	Thereafter		3.00	3.00
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	a kan salah dari dari dari dari dari dari dari dari	Control Contro		
The transfer of the second of	American Company of the Company of t			
The University would normally b	e required under the	Pension Benefits Act to r	nake additional co	ontributions to
amortize the solvenous deficiency	eronat-3 gha nasaras	ried Various that Draw	solol. Ocucensant	<u>kan maridad</u>
universities in Manitoba with a	n opportunity to be	permanently exempted fro		ency funding
universities in Manitoba with a requirements, while the Plan co	ntinues on a going-c	oncern basis. The Unive	rsity Pension Plar	n's Éxemption
Regulation (Regulation 141/200)	7) was registered Od	tober 15, 2007. The U	niversity has com	plied with all
requirements to be entitled to the	permanent exemption.			

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THE UNIVERSITY OF WINNIPEG NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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within its specific and follows the reincinies of fund accounting to specify doubt doubt accounting

For the Year Ended March 31, 2014 ----Amounts in Thousands

17. Contractual Obligations

The University has operating lease obligations that cover equipment and building space integral to the University's anarations. The lease obligations are a surround dates up to and including March 4, 2020. In addition the Innivipioni, noe principal into a riumnoe et pointenete to committee control additione and responsible and the control of the properties durind ine upcomind vear. The above obligations require annual payments over the pext tive years and thereafter as follows:

Lease	Contractual	Total
	Obligations	

17 995 5 - 4174 5 - 21 600

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ACUMUMAN MANAGARÁNAN ÉRBÁT

Income sugam... De roundation le a mariable por for mont amaniferior and ge euro, le avenut from monomo tavos libros monomo. Income Tax Act (Canada).

The financial position of the Foundation at March 31, which includes the University of Minnings Foundation USA

		2014	2013
Statement of Financial Position Assets	\$	52,979	\$ 46,158
Liabilities	\$	766	\$ 1,562
Fund Balances:		467	222
Unrestricted Fund		21	 * **
Investment in Capital Assets		21	13
Building and Program Fund		577	573
Funds hald nanding Tarms of Poforopas		±==	 : 70
Internally Restricted			250
Expression of the control of the con	ar inte	rate of the second	

18 General Top some in the

52,213

44,596

		SIMICRENIS

Amounts in Thousands

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Statement of Operations: Source of Funds:			2014	2013	
Transfer from University of Winnipeg		\$	1,078	\$ 599	a
Investment Income		Ψ	3,262	1,765	
University of Winnipeg support funding			385	473	
Endowment administration fee			867	794	
2 minute designation	1 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	a a≅⊴	art.		•
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11			9,863	9,257	
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Section 2017 Control of the Control	•				
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The second secon					
The state of the s	00				
Deposition activities	v				•
Operating activities: Increase in funds		\$	2,929	\$ 1,616	 S
Increase in funds		\$	2,929	\$ 1,616 (736	
Increase in funds Items not involving a current outlay of cash		·	2,929		
Increase in funds Items not involving a current outlay of cash induce or recoverant workers	11 120 ě V		3	(736	
Increase in funds Items not involving a current outlav of cash i www.e-re-rest viborous ranker and seconds. Discrease in many page and seconds.			3 805	(736 	3). - -
Increase in funds Items not involving a current outlav of cash involve or not reconstructions Capital activities			3 200- (12)	(736 	3), - - - 2)
Increase in funds Items not involving a current outlav of cash increase in funds increase in an involving a current outlav of cash increase in an increase in a current outlav of cash Capital activities Investing activities			3 (12) (2,845)	(736 	3), - - - 2) 2)
Increase in funds Items not involving a current outlay of cash increase in monage activities Investing activities Eigeneing activities			3 (12) (2,845) (605)	(736 (12 (1,552	3) - - 2) 2)
Increase in funds Items not involving a current outlay of cash increase in contract involving a current outlay of cash bronesse in cash increase in cash (Decrease) increase in cash			(12) (2,845) (634)	(736 (12 (1,552 079	3).
Increase in funds Items not involving a current outlay of cash increase in many parameters Capital activities Investing activities Einencing activities (Decrease) increase in cash Cash, beginning of year			(12) (2,845) (634) 1,594	(736 (12 (1,552 079 689 905	3), 2) 2) 2) 5. :
Increase in funds Items not involving a current outlay of cash increase in contract involving a current outlay of cash bronesse in cash increase in cash (Decrease) increase in cash			(12) (2,845) (634)	(736 (12 (1,552 079 689 905	3), 2) 2) 2) 5. :
Increase in funds Items not involving a current outlay of cash increase in many parameters Capital activities Investing activities Einencing activities (Decrease) increase in cash Cash, beginning of year			(12) (2,845) (634) 1,594	(736 (12 (1,552 079 689 905	3), 2) 2) 2) 5. :

The University of Winnined Community Renewal Corporation (UNCPC) was incorporated on April 6, 2005 as a corporation without share capital. HIMOPC is a charitable not for profit organization and the such is example from the corporation without share capital. HIMOPC is a charitable not for profit organization and the such is example from the corporation without the manual ray and manual ray and

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Related Parties Note 20

PS 4200 series of standards, as issued by the Public Sector Accounting Board.

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For the Year Ended March 31, 2014 Amounts in Thousands

The mortgage and advance are secured by an \$18,000 dehenture registered against the title of the property share

The mortgage and advance are secured by an \$18,000 dehenture registered against the title of the property share placed agreements, and the postponement of claims by the joint venturers to a total of \$3,000.

UWCRC records its 25% investment in the Property on a modified equity basis as a result of significant influence.

The financial negition of LIMCDC at March 21 is supported as follows:

	Otataminat of Electrical Decision				2014		2013
Tax vecses es es e esso	Statement of Financial Resition: Assets					-	f -
Santana - Tatan	^ ' · ·	1264	- 1288884 (284 ₁₁)	enthe g		्र के प	15.7
Barrionia, 1991	Accounts receivable		_ 2020 et al		419	.,	313
	Due from University of Winnipeg (Note 20)				- 413		6
	Capital assets				597		610
	Investments, at equity				5,111		4,918
	in out in of ac oquity			\$	6,477	ŝ	6,220
7.3	Liabilities and Net Assets	•		<u>-Y</u>	0,171	<u> </u>	0,220
	Accounts payable and accrued liabilities			\$	65	\$	72
enger ver ver	Current nortion of long term dabt			Ψ	20	Ψ 	07
के हिंदी र प्रस्केश के राज्यांक के लिए के किया है है। जिस्से के प्रकार कर कि किया है जिस के अपने के किया है जो किया है।	Due to University or vyinnipeg		mm managagagaga		24	-	
	Lana term debi				440		-
2 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)					202		
in , when we discount	Deferred control contributions			ere	assurana ,		o^o ,
10100000	Net assets	•	. 0:0-0-	-	5,945		5 R70
8 1 7 47 8	- 1 <u>- 1- 6</u> ,000						
anders and the state of the sta	and the state of t						e _a e
- The Marie Control of the Control o							
NEW CHIEG							4
revenue Lighte en entimble kal	ppppetts manning	··· = 27 42 .	The way	250. ş	Sein F	170	3.3
		· :··	Part of the second	950. ş	Tests to	:7.î	3.29
		·:	The second		Televisia Street as as	170 	3: · · ·
		<u> </u>					- 3: 3: · ·
	···	2.1.4. 2.1.4.			The second secon		
				<u></u>	The second secon		- 3 4
sandara saandaan s	Manifestations	25 A		no -			
sandara saandaan s	Marie de la contraction de la	23 d		no -			<u> </u>
sandara saandaan s	Activities and activities activities and activities activities activities and activities activities and activities ac	23 d		no -	1,452		1,318
andaa sanaaan	Manifestations	25 to		no -			<u> </u>
andaa sanaaan	Evcase of ravanua ovar avnances	25 to		no -	1,452		1,318
saniasa saanaaan	Evcess of revenue over evnences Net assets, beginning of year	25 to		000 - 000 -	1,452 279 5,672	700 700 700 700 700	1,318 440 5,262
saniasa saanaaan	Evcase of ravanua ovar avnances	25 to		no -	1,452	700 700 700 700 700	1,318
andaa sanaaan	Evcess of revenue over evnences Net assets, beginning of year	25 to 1		000 - 000 -	1,452 279 5,672	700 700 700 700 700	1,318 440 5,262
andaa sanaaan	Net assets, end of year	25° M.		000 - 000 -	1,452 279 5,672	700 700 700 700 700	1,318 440 5,262
saniasa saanaaan	Net assets, beginning of year Net assets, end of year Statement of Cash Flows			\$	1,452 273 5,672 5,945		1,318 410 5,262 5,672
anilas yandaan	Net assets, end of year			\$	1,452 279 5,672		1,318 440 5,262
anilas yandaan	Net assets, beginning of year Net assets, end of year Statement of Cash Flows			3	1,452 272 5,672 5,945		1,318 410 5,262 5,672
an George (new grade) wan hago yan dagan 2	Evcess of revenue over evnences Net assets, beginning of year Net assets, end of year Statement of Cash Flows Increase (decrease) in funds from operation			3	1,452 273 5,672 5,945	\$	1,318 410 5,262 5,672
sandara saandaan s	Net assets, beginning of year Net assets, end of year Statement of Cash Flows			3	1,452 272 5,672 5,945	\$	1,318 410 5,262 5,672
sandara saandaan s	Evcess of revenue over evnences Net assets, beginning of year Net assets, end of year Statement of Cash Flows Increase (decrease) in funds from operation			3	1,452 273 5,672 5,945	\$	1,318 410 5,262 5,672

THE UNIVERSITY OF WINNIPEG NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Amounts in Thousands

20. Related Party Transactions and Balances					
Avenue Ioint Venture and Diversity Food Services /Di		Perendana di Peren	Martin State (1975)		
rount venture. is related to trie Uhiversity by what or τύν/ς κυτοχώτη ανή ή company which jointly controls Diversity.	M% or me issiê	í sháre canual n	<u>ť a nump</u> é	red	1
During the year ending March 31, the University incurre	d transactions as	follower	ala iigiliga	ri usar - sana madusanggi i	
•			2014	2013	
From the University to the Foundation:		-			
i) Operating grant		\$	200		
		region of the		ļ : 73	
III) Gitts of matching funds for endowment		·	. :72 <u>∩</u>	<u>\$</u> 542	<u>.</u>
TO TO THE PARTY OF		वर्गने हें पुर िक्ष के प्रस्तान करने की	art Commen		
From the Foundation to the University:					
i) Transfer of annual donations	<u> </u>	\$	3,295	\$ 3.908	}
LEGISLA CONTRACTOR OF THE PROPERTY OF THE PROP		2000-10-00 S. 18 48 - 7-00	. 3.000		
Torringing sing minima nimenter		-484-x	* \$ 5a.a.		. 2
rom चेश्रिचरं to the University:	िक्य क्रिक्स क्रिक्स क्रिक्स क्रिक्स क्रिक्स =: -	\$	16/	\$ 214	
From the University to the Joint Venture: i) Lease expense	•	\$	701		ı
From the Joint Venture to the University:		•			
	_{v=} 8	Tare 1292 8th 1	- X 8	- 12	i .
From the University to Diversity:					
i) Food services		\$	858	\$ 871	
On Diversity to and Example or its the University					
i) Rental revenue		\$	70	\$ 103	
. '				,	
Those transactions are recorded at the avahance and					nn Teannach
transfer matter - that Control and spirits of the best trend to inter	acionalistànca.		ulionio nina.	 	
And the second s					
	es estarens	3.0000120000.000			
- Control of the Cont			-		
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lite to related narries:

1-0-1-0-1 1) y m n sen m 14.04.84.000

Amounts in Thousands

9.560 E

in terms of common superchip to all Province of Manifelta created departments, agencies and Grown Superations. The University enters into transactions with these entities in the normal course of business. These transactions are recorded at the exchange amount.

21 460 Portage Avenue Joint Venture

Details of resulting amounts are shown in the Delete Blate 20

<u>Personal de la compania de la compa</u>

The joint venture financial statements have been proported in accordance with Consultan assembling attendands for private enterprises. The following is a summary of the University's proportionate share of the financial position assembles and each flow of the least continuous instruction the condition of the financial position.

Statement of Financial Position		2014	2013
Assets:			
Accounts receivable and prepaid evpenses _	www.uj -j	. <u>∵ ∑</u> 83 €	`\$3¥`
Capital assets		8,072	8,159
Intangible asset		1,225	1,258
		0.500	<u> </u>

Liabilities and Venturer's Equity:

Due to the University of Winnipeg

Deferred capital contributions

Venturer's equity

Capital Reserve

Liabilities

7,526

7,651

7,651

7,651

7,651

7,651

7,651

7,651

7,651

7,651

7,651

7,651

7,651

7,651

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Amortination of deferred control controls	7 " FREE TO TO THE TOTAL T
Amortization of deferred capital contribution	ons / /
Elementarion of the common of	
	688 743
Fynancae:	
Building operating	201
Interest - McTedi McTedi	204
Amortization	119 118
Amortization of intangible asset	33 33
	\$ 747 \$ 783

AND THE RESERVE THE PROPERTY OF THE PROPERTY O

COTTO TO TOTAL POR MANAGES TO THE PARTY OF T

Cache publishes and			 TO THE MEMBERS OF THE PARTY OF	COST CALABORATOR CONTROL CONTR	111777
ा । इ.स्.स् <u>.स्.</u> के हे का		-:	 sikskojs <u>ii</u>	4943	(001)
	Cash flows from (used by) operating	activities		222	<u>1</u> 08
(2000) S.	Proceeds from long term financing	-			1,804
	Capital contributions received			-	24
Parameter Control of the Control of	Renayment of long term debt		 <u></u>	(4.22)	<u>(602)</u>
Come nouvirons on	1200000		 7644	:7 <u>C84</u>	1

The intangible asset included in the joint venture represents the University's ability to obtain long-term financing and

TO TOTAL CONTINUE TO A CONTINUE TO THE TOTAL CONTINUE TO THE TOTAL ASSESSMENT ASSESSMENT

team for the building and expects to be able to recover some of these costs. The result of these negotiations is unknown hut may recult in caste hetween \$0 and \$225 heine recovered by the init venture. The University above

22. Contingencies

The University is named as a defendant in litigations where lenal action has commenced or is antichedent indimigran AND MANAGEMENT OF THE PROPERTY The thought the time the committee will an have a majorial effect on the innance position of the innance of the THE THE PARTY OF T

he University acting as trustee for the 460 Portage Avenue Joint Venture has entered into an agreement with

This sign from the transfer the tens to the transfer of the parties Alverting The arranges only for a Seet sources.

AS TIL December 12 2017 No Browsian has been made in the transcial electrophysic for this continuent subject payment.

23. Reclassification of Comparative Figures

adopted for 2014.