

# Independent auditor's report

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To the Members of

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

We have audited the accompanying financial statements of the United Way of Greater Moncton and Southeastern New Brunswick Region Inc., which comprise the statements of financial position as at December 31, 2016 and the statement of operations, and statement of changes in net assets for the year ended December 31, 2016, and we have reported thereon, to the Organization on May 11, 2017, qualifying our audit report for the completeness of donations derived from the general public.

In our opinion, the attached financial statements fairly summarize the information contained in the audited financial statements of United Way of Greater Moncton and Southeastern New Brunswick Region Inc. for the year ended December 31, 2016 from which they have been derived.



Moncton, Canada

May 11, 2017

Chartered Professional Accountants

*(Interested persons wishing to receive the complete audited financial statements should contact United Way of Greater Moncton and Southeastern New Brunswick Region Inc. at (506) 858-8600).*

**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Condensed Statement of Operations**

	2016		2015
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>Revenues</b>			
Campaign revenue	\$ 2,303,096	\$ 2,289,624	\$ 2,250,195
Interest income	9,000	7,134	8,592
Other income	-	1,415	-
Municipal grants-Community projects	5,000	7,500	9,514
Unrealized loss on investments	-	(4,332)	(2,779)
Contributions for Community Development initiatives	-	<u>387,838</u>	<u>359,926</u>
	<u>2,317,096</u>	<u>2,689,179</u>	<u>2,625,448</u>
<b>Expenditures</b>			
Fundraising expenditures	449,966	454,089	434,239
Allocations expenditures	1,852,130	1,831,900	1,953,040
Community building program funding	25,000	412,181	383,984
	<u>2,327,096</u>	<u>2,698,710</u>	<u>2,771,263</u>
<b>(Deficiency) excess of revenues over expenditures</b>	<b>\$ (10,000)</b>	<b>\$ (8,991)</b>	<b>\$ (145,815)</b>

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**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.**  
**Condensed Statement of Changes in Net Assets**

Year Ended December 31

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<b>Net Assets</b>	Internally restricted <u>funds</u>	<u>Unrestricted</u>	<b>2016 Total</b>
Balance, beginning of year	\$ 1,513,861	\$ 250,555	\$ 1,764,416
(Deficiency) excess of revenues over expenditures	-	(8,991)	(8,991)
Inter-funds transfers	<u>6,194</u>	<u>(6,194)</u>	<u>-</u>
Balance, end of year	<u>\$ 1,520,055</u>	<u>\$ 235,370</u>	<u>\$ 1,755,425</u>

---

<b>Net Assets</b>	Internally restricted <u>funds</u>	<u>Unrestricted</u>	<b>2015 Total</b>
Balance, beginning of year	\$ 1,659,676	\$ 250,555	\$ 1,910,231
(Deficiency) excess of revenues over expenditures	-	(145,815)	(145,815)
Inter-funds transfers	<u>(145,815)</u>	<u>145,815</u>	<u>-</u>
Balance, end of year	<u>\$ 1,513,861</u>	<u>\$ 250,555</u>	<u>\$ 1,764,416</u>

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**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Condensed Statement of Financial Position**

December 31

2016

2015

**Assets**

Cash and cash equivalents	\$ 375,589	\$ 354,840
Restricted cash	-	92,607
Short-term investments	277,406	274,604
Campaign pledges receivable	1,837,614	1,803,937
Other receivables	63,591	47,037
Prepays	506	3,419
Capital assets	<u>20,056</u>	<u>27,587</u>
	<u>\$ 2,574,762</u>	<u>\$ 2,604,031</u>


**Liabilities**

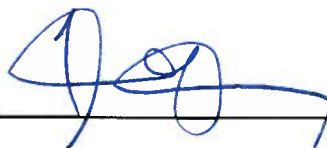
Payables and accruals	\$ 390,216	\$ 288,974
Payable to Canadian Mental Health Commission	-	92,607
Deferred campaign contributions	<u>429,121</u>	<u>458,034</u>
	<u>819,337</u>	<u>839,615</u>

**Net Assets**

Internally restricted	1,520,055	1,513,861
Unrestricted	<u>235,370</u>	<u>250,555</u>
	<u>1,755,425</u>	<u>1,764,416</u>
	<u>\$ 2,574,762</u>	<u>\$ 2,604,031</u>

On behalf of the Board

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director



Please sign This Copy  
and Return it to  
**GRANT THORNTON**

## Financial Statements

United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.

December 31, 2016

# Contents

	<b>Page</b>
Independent Auditor's Report	1-2
Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 12
Schedule of Fundraising Expenditures	13
Schedule of Allocations Expenditures	14
Schedule of Community Service Expenditures	15
Schedule of Community Funding	16 - 17



# Independent auditor's report

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***To the Members of  
United Way of Greater Moncton and Southeastern New Brunswick Region Inc.***

We have audited the accompanying financial statements of United Way of Greater Moncton and Southeastern New Brunswick Region Inc., which comprise the statement of financial position as at December 31, 2016, the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's responsibility**

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

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

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

**Basis for qualified opinion**

In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, assets and net assets.

**Qualified opinion**

In our 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 United Way of Greater Moncton and Southeastern New Brunswick Region Inc. as at December 31, 2016, 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.

Moncton, Canada  
May 11, 2017

*Grant Thornton LLP*

Chartered Professional Accountants



**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Statement of Operations**

Year Ended December 31	2016	2015	
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>Revenues</b>			
Campaign revenue (Note 8)	\$ 2,303,096	\$ 2,289,624	\$ 2,250,195
Interest income	9,000	7,134	8,592
Other income	-	1,415	-
Municipal grants-Community projects	5,000	7,500	9,514
Unrealized loss on investments	-	(4,332)	(2,779)
Contributions for Community Development initiatives	-	<u>387,838</u>	<u>359,926</u>
	<u>2,317,096</u>	<u>2,689,179</u>	<u>2,625,448</u>
<b>Expenditures</b>			
Fundraising expenditures (Page 13)	449,966	454,089	434,239
Allocations expenditures (Page 14)	1,852,130	1,831,900	1,953,040
Community building program funding (Page 17)	25,000	412,181	383,984
	<u>2,327,096</u>	<u>2,698,170</u>	<u>2,771,263</u>
<b>(Deficiency) excess of revenues over expenditures</b>	<u>\$ (10,000)</u>	<u>\$ (8,991)</u>	<u>\$ (145,815)</u>

See accompanying notes and schedules to the financial statements.

**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Statement of Changes in Net Assets**

Year Ended December 31

<b>Net Assets</b>	Internally restricted funds	<u>Unrestricted</u>	<b>2016 Total</b>
Balance, beginning of year	\$ 1,513,861	\$ 250,555	\$ 1,764,416
(Deficiency) excess of revenues over expenditures	-	(8,991)	(8,991)
Inter-funds transfers	<u>6,194</u>	<u>(6,194)</u>	<u>-</u>
Balance, end of year	<u>\$ 1,520,055</u>	<u>\$ 235,370</u>	<u>\$ 1,755,425</u>

<b>Net Assets</b>	Internally restricted funds	<u>Unrestricted</u>	<b>2015 Total</b>
Balance, beginning of year	\$ 1,659,676	\$ 250,555	\$ 1,910,231
(Deficiency) excess of revenues over expenditures	-	(145,815)	(145,815)
Inter-funds transfers	<u>(145,815)</u>	<u>145,815</u>	<u>-</u>
Balance, end of year	<u>\$ 1,513,861</u>	<u>\$ 250,555</u>	<u>\$ 1,764,416</u>

See accompanying notes and schedules to the financial statements.

**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Statement of Financial Position**

December 31 2016 2015

**Assets**

Cash and cash equivalents	\$ 375,589	\$ 354,840
Restricted cash	-	92,607
Short-term investments	277,406	274,604
Campaign pledges receivable	1,837,614	1,803,937
Other receivables	63,591	47,037
Prepays	506	3,419
Capital assets (Note 4)	<u>20,056</u>	<u>27,587</u>
	<u>\$ 2,574,762</u>	<u>\$ 2,604,031</u>

**Liabilities**


Payables and accruals (Note 5)	\$ 390,216	\$ 288,974
Payable to Canadian Mental Health Commission	-	92,607
Deferred campaign contributions (Note 6)	<u>429,121</u>	<u>458,034</u>
	<u>819,337</u>	<u>839,615</u>

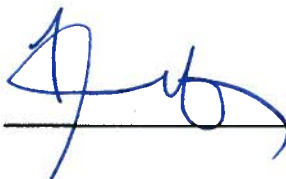
**Net Assets**

Internally restricted (Note 7)	1,520,055	1,513,861
Unrestricted (Page 4)	<u>235,370</u>	<u>250,555</u>
	<u>1,755,425</u>	<u>1,764,416</u>
	<u>\$ 2,574,762</u>	<u>\$ 2,604,031</u>

Commitment (Note 11)

On behalf of the Board

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

See accompanying notes and schedules to the financial statements

**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Statement of Cash Flows**

Year Ended December 31

**2016**

**2015**

Increase (decrease) in cash and cash equivalents

<b>Operating</b>		
Deficiency of revenue over expenditures	\$ (8,991)	\$ (145,815)
Amortization	7,531	9,943
Change in non-cash operating working capital		
Investments	(2,802)	(5,813)
Receivables	(50,231)	132,850
Prepays	2,913	(2,152)
Payables and accruals	101,242	(74,748)
Payable to the Canadia Mental Health Commission	(92,607)	-
Deferred campaign contribution	(28,913)	(6,184)
	<u>(71,858)</u>	<u>(91,919)</u>
<b>Investing</b>		
Purchase of capital assets		
Software	-	(6,118)
	-	(6,118)
Net decrease in cash and cash equivalents	<b>(71,858)</b>	(98,037)
Cash and cash equivalents, beginning of year	<u>447,447</u>	<u>545,484</u>
Cash and cash equivalents, end of year (Note 3)	<b>\$ 375,589</b>	<b>\$ 447,447</b>

See accompanying notes and schedules to the financial statements.

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# **United Way of Greater Moncton and Southeastern New Brunswick Region Inc.**

## **Notes to the Financial Statements**

December 31, 2016

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### **1. Purpose of the Organization**

The purpose of United Way of Greater Moncton and Southeastern New Brunswick Region Inc. (the "Organization") is to facilitate the building of stronger communities through the collection and distribution of community resources. The primary means to achieve this purpose is through the provision of funding to various non-profit operations based upon monies raised from fundraising activities. The Organization is incorporated under the New Brunswick Companies Act as a not-for-profit organization. It has registered charity status and is exempt from income tax.

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### **2. Summary of significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

#### **(a) Accounting for contributions**

The Organization follows the deferral method of accounting for contributions which includes grants and donations. Contributions of property and equipment are included as deferred contributions and are amortized to revenue at the same rate and on the same basis as amortization of the related property and equipment.

Restricted contributions are recognized as revenue in the year in which the related expenses are made. 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.

#### **(b) Campaign revenues and expenditures**

The Organization receives most of its donor revenue from its fall campaign. Note 8 provides a breakdown between cash donations and donations received through payroll deductions which are pledged and recorded as revenue in the current year but will be collected during the course of the subsequent year. Donations received or pledged are treated as revenue in the campaign year unless they are donor designated and meet the criteria for deferred contributions discussed in Note 2(d).

All campaign expenditures are expensed in the year incurred.

#### **(c) Campaign pledges receivable**

Pledges are recorded as receivable when signed pledge documents are received and the receivables are adjusted to a net realizable value.

#### **(d) Deferred campaign contributions**

Deferred campaign contributions are comprised of donor designated donations part of the fall campaign. These are deferred in the campaign year and not included as revenue until the subsequent year when the donations are actually paid out to the designated charity.

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**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.**  
**Notes to the Financial Statements**

December 31, 2016

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**2. Summary of significant accounting policies (continued)**

**(e) Amortization of capital assets**

Capital assets are stated at cost less accumulated amortization and are being amortized over the estimated lives of the assets. The assets are amortized using the following amortization methods:

	<b>Method</b>	<b>Rate</b>
Computers and office equipment	Declining balance	20%
Leasehold improvement	Straight-line	20 years
Software	Declining balance	55%

**(f) Use of estimates**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Significant estimates made by management are the determination of the net realizable value of the pledges receivable.

**(g) Investments**

Short-term investments are measured at fair market value.

**(h) Financial instrument risk management**

The Organization considers any contract creating a financial asset, liability or equity instrument as a financial instrument. The Organization's financial instruments consist of cash and cash equivalents, restricted cash, short-term investments, receivables and payables and accruals.

The Organization initially measures its financial assets and liabilities at fair value adjusted for transaction costs. Transaction costs related to financial instruments subsequently measured at fair value are recorded in the statement of earnings on initial measurement. The Organization subsequently measures all of its financial instruments at amortized cost, except for the short term investments which are measured at fair value.

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**3. Cash and cash equivalent**

	<u>2016</u>	<u>2015</u>
<b>Cash and cash equivalent consists of:</b>		
Cash balance in the bank	\$ 375,589	\$ 354,840
Restricted cash in the bank	-	92,607
	<u>\$ 375,589</u>	<u>\$ 447,447</u>

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**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.**  
**Notes to the Financial Statements**

December 31, 2016

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**4. Capital assets**

			<u>2016</u>	<u>2015</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book value</u>	<u>Net Book Value</u>
Computers and office equipment	\$ 83,156	\$ 72,524	\$ 10,632	\$ 13,290
Leasehold improvements	7,694	1,942	5,752	6,136
Software	<u>24,950</u>	<u>21,278</u>	<u>3,672</u>	<u>8,161</u>
	<u>\$ 115,800</u>	<u>\$ 95,744</u>	<u>\$ 20,056</u>	<u>\$ 27,587</u>

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**5. Payables and accrual**

	<u>2016</u>	<u>2015</u>
Trade payable	\$ 26,050	\$ 12,179
Payable to the community	331,540	247,218
Accruals and other payables	<u>32,626</u>	<u>29,574</u>
	<u>\$ 390,216</u>	<u>\$ 288,971</u>

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**6. Deferred campaign contributions**

These deferred revenues are comprised entirely of donations from the fall campaign where the donors have designated which charitable organizations are to receive the donations. Due to the timing of the annual campaign close to the end of the fiscal year, these funds will be paid out during the following fiscal year and recognized as revenue with an offsetting expenditure recorded at that time. The designated charitable organizations are described below:

	<u>2016</u>	<u>2015</u>
Registered charities	\$ 197,124	\$ 217,630
Health-partners	137,457	155,297
Other United Ways	<u>94,540</u>	<u>85,107</u>
	<u>\$ 429,121</u>	<u>\$ 458,034</u>

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**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.**  
**Notes to the Financial Statements**

December 31, 2016

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**7. Internally restricted net assets**

	<u>2016</u>	<u>2015</u>
Agencies allocation	\$ 1,269,500	\$ 1,082,375
Operational Reserve	250,555	272,447
Community building	<u>-</u>	<u>159,039</u>
	<u>\$ 1,520,055</u>	<u>\$ 1,513,861</u>

The agencies allocation is the amount internally restricted to be paid to different agencies in the community in 2017.

The Operational Reserve represents funds restricted by the board of directors annually for future operations.

The Community Building accounts for funds that are internally restricted and allocated for the development of new programs or services that would address human and social needs within the region serviced by the Organization.

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**8. Campaign revenue**

	<u>2016</u>	<u>2015</u>
(i) Annual campaign results		
(a) Donations through payroll deductions	\$ 1,253,193	\$ 1,373,966
(b) Cash donations from businesses and individuals	1,055,126	920,926
(c) Donations for the previous campaign received and recorded in the current year	<u>23,041</u>	<u>-</u>
	<u>2,331,360</u>	<u>2,294,892</u>
(ii) Allowances for uncollectable pledges		
(a) Budgeted allowance for uncollectable pledges	(90,000)	(90,000)
(b) Difference in previous year's uncollectable pledges	19,351	39,119
(iii) Deferred campaign revenue (donor designated)		
(a) Current year donations deferred to next year	(429,121)	(458,034)
(b) Prior year donations recognized in current year	<u>458,034</u>	<u>464,218</u>
	<u>\$ 2,289,624</u>	<u>\$ 2,250,195</u>

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**9. Allocations to designated agencies**

United Way campaign donors have been able to specify on their pledge forms the name(s) of registered charitable organization(s) to which they wish their contributions be allocated. Designated allocations less a processing charge, if applicable, are paid out by December 31<sup>st</sup> of the applicable campaign year.

United Way campaign donors from the Government of Canada Workplace can also designate allocations to Healthpartners and a federation of 15 national health charities. The payroll deduction pledges relating to this initiative are recorded at December 31, 2016 in receivables and deferred campaign contributions.

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# United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

## Notes to the Financial Statements

December 31, 2016

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### 10. Financial instrument risk management

The Organization has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risks that arise from financial instruments include credit risk, liquidity risk and market risk. Unless otherwise noted it is management's opinion that the Organization is not exposed to other price risks arising from financial instruments.

#### **Credit risk**

Credit risk is the risk that the Organization will incur a loss because the pledges are not recovered. The Organization's financial instruments that are exposed to credit risk include the campaign pledges receivables and other receivables.

#### **Liquidity risk**

Liquidity risk is the risk that the Organization may not have cash available to satisfy financial liabilities as they come due. To mitigate this risk, the Organization is internally monitoring this level of liquidity on a regular basis.

#### **Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument, that is short-term investments, will fluctuate because of changes in market prices. For purposes of this disclosure, the Organization segregates market risk into two categories: interest rate risk and fair value risk. The Organization is exposed to interest rate risk and fair value risk.

##### **i) Interest rate risk**

Interest rate risk is the potential for loss arising from changes in interest rates. Financial instruments that potentially subject the Organization to interest rate risk are the short-term investments. The Organization does not hedge interest rate risk.

##### **ii) Fair value risk**

Fair value risk is the potential for loss from an adverse movement in the value of a financial instrument. The Organization incurs fair value risk on its short-term investments. The Organization does not hedge its fair value risk.

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### 11. Commitment

The Organization entered into a 20 year lease for office space which commenced December 1, 2011. The terms of the lease require annual fixed rental fees of \$33,220 plus HST and an additional fluctuating annual operational rental fee of approximately \$23,830 plus HST.

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# United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

## Notes to the Financial Statements

December 31, 2016

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### 12. Government of Canada Workplace Charitable Campaign expenses

Started for the 2013 campaign, the GCWCC National Finance Office will recover the costs on behalf of local United Ways from Health-partners and reimburse each United Way at the end of the campaign. The cost recovery formula will be consistent with the current formula used by the National Finance Office to recover costs incurred in the National Capital Region. Health-partners will pay for their pro-rata share of the actual costs directly attributable to the GCWCC based on Health-partner's percentage of the total revenue.

<b>Costs</b>	<b><u>2016</u></b>	<b><u>2015</u></b>
Salaries and benefits	\$ 4,059	\$ 4,440
Meeting and travel	42	51
Event expenses	80	11
Office supplies	122	136
Campaign Supplies & Materials	326	364
Communications & Marketing	109	121
Printing & Distribution	234	756
Telecom & IT	184	205
Bank & Credit Card Charges	4,246	3,997
Other Direct Costs	<u>187</u>	<u>200</u>
	<b><u>\$ 9,589</u></b>	<b><u>\$ 10,281</u></b>

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**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Schedule of Fundraising Expenditures**

Year Ended December 31

2016

2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Amortization	\$ 6,000	\$ 4,519	\$ 5,966
AGM	1,500	788	1,525
Campaign expenditures:			
GCWCC	33,000	37,569	32,944
Kickoff	2,500	3,363	2,245
Supplies	9,000	8,483	8,992
Celebration	2,500	2,225	2,506
Cleaning and repairs	2,100	2,235	2,052
Conventions and travel	3,300	3,854	5,142
Donation Tracker Support	2,500	2,568	1,688
Insurance	4,013	4,013	4,003
Interest and bank charges	7,250	6,543	7,220
Legal Gala	5,000	5,863	6,613
Loaned rep expenditures	1,500	1,427	1,424
Marcomm	6,500	6,500	6,500
Media	3,800	8,193	3,345
Meetings - general	2,900	2,884	2,701
Meetings - regional	-	27	-
Meetings - New Brunswick UW's	120	109	73
Memberships	1,575	1,656	1,451
Office supplies	3,300	3,309	3,240
Office equipment leasing and servicing	1,650	1,332	1,441
Office furniture and equipment	1,200	244	1,166
Parking	3,300	3,312	2,849
Postage	2,870	2,572	2,845
Professional development	2,450	1,806	1,662
Professional fees	16,700	16,700	21,484
Public relations	5,000	4,626	4,986
Rent	36,468	36,625	36,454
Salaries and benefits	272,500	270,847	253,908
Sundry	420	488	422
Technology	1,200	1,429	1,050
Telephone and fax	5,100	5,826	4,260
Translation	950	359	422
Travel	1,800	1,796	1,660
	<u>\$ 449,966</u>	<u>\$454,090</u>	<u>\$ 434,239</u>

**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Schedule of Allocations Expenditures**

Year Ended December 31	<b>2016</b>		<b>2015</b>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
a) Moncton Region United Way Funded Agencies (Page 16)	\$ 1,103,178	<b>\$ 1,087,850</b>	\$ 1,191,793
b) Other designated agencies	220,000	<b>219,629</b>	248,793
c) Designations sent directly to and distributed by United Ways and individual companies	85,000	<b>85,107</b>	71,092
d) Designations sent directly to and distributed by Healthpartners	154,000	<b>155,419</b>	162,380
e) Community service expenditures (Page 15)	<u>289,952</u>	<u><b>283,895</b></u>	<u>278,982</u>
	<u><b>\$ 1,852,130</b></u>	<u><b>\$ 1,831,900</b></u>	<u><b>\$ 1,953,040</b></u>

**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.**

**Schedule of Community Service Expenditures**

Year Ended December 31

**2016**

**2015**

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Amortization	\$ 4,000	\$ 3,013	\$ 3,977
AGM	1,000	526	1,017
Cleaning and repairs	1,400	1,490	1,368
Community development	8,000	7,443	7,957
Conventions and travel	4,700	5,061	5,690
Media	1,200	1,498	1,111
Meetings - general	4,000	3,928	3,634
Meetings - regional	-	18	-
Meetings - strategic council	-	-	24
Meetings - New Brunswick UW's	80	72	49
Memberships	1,050	1,104	967
Office supplies	2,200	2,206	2,160
Office equipment leasing and servicing	1,100	888	961
Office furniture and equipment	800	162	777
Parking	2,200	2,208	1,899
Postage	580	382	575
Professional development	2,800	2,227	2,405
Public relations	2,000	1,999	1,992
Recognition	1,000	995	913
Rent	24,312	24,416	24,302
Salaries and benefits	216,200	214,550	208,213
Sundry	280	325	281
Technology	5,050	3,786	3,943
Telephone and fax	3,400	3,884	2,840
Translations	1,800	901	1,219
Travel	800	813	708
	<u>\$ 289,952</u>	<u>\$ 283,895</u>	<u>\$ 278,982</u>

**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Schedule of Community Funding**

Year Ended December 31

2016

2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b><u>Community Funding:</u></b>			
Ability Transit	\$ 40,000	\$ 40,000	\$ 60,000
Ability NB	20,000	20,000	20,000
Aids Moncton	40,000	40,000	40,000
Anglophone East School Dist.	70,000	70,000	70,000
Atlantic Wellness Community Centre	22,500	22,500	20,000
Beauséjour Family Crisis Resource Centre	-	-	40,000
Big Brothers Big Sisters	70,000	70,000	70,000
Big Cove First Nations Wellness Committee	60,000	60,000	75,000
Boys and Girls Club of Moncton	55,000	55,000	70,000
CMHA	15,000	15,000	13,836
Cavalier Riding Club	5,000	5,000	5,000
CNIB	52,375	52,375	51,023
Crossroad for Women	49,000	49,000	47,000
Dieppe Boys and Girls Club	35,000	35,000	48,000
District Scolaire Francophone Sud	45,000	45,000	50,000
Greater Moncton Literacy Advisory Board	10,000	10,000	-
Le Centre de Ressources Familial de Kent	-	-	15,000
Maison des Jeunes	15,000	15,000	10,000
Moncton Community Chaplaincy	-	-	15,750
Moncton Headstart	130,000	130,000	70,000
Open Sky Co-operative Ltd.	-	-	60,000
PEDVAC	30,000	30,000	37,500
Petitcodiac Boys and Girls Club	72,000	72,000	36,000
Riverview Boys and Girls Club	72,000	72,000	81,635
SEDHH	37,000	37,000	25,000
Support to Single Parents	30,000	30,000	55,000
Tantramar Family Resources Centre	15,000	15,000	-
Tele-Drive Albert County	20,000	20,000	20,000
Volunteer Centre SENB Driver Program	17,500	17,500	17,500
YWCA	55,000	55,000	80,000
	<u>1,082,375</u>	<u>1,082,375</u>	<u>1,203,244</u>
United Way of Canada	20,803	20,803	19,176
Forfeited Community Funding	<u>-</u>	<u>(15,328)</u>	<u>(30,627)</u>
	<u>\$ 1,103,178</u>	<u>\$ 1,087,850</u>	<u>\$ 1,191,793</u>

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**United Way of Greater Moncton and Southeastern  
New Brunswick Region Inc.  
Schedule of Community Funding (continued)**

Year Ended December 31

**2016**

**2015**

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**Community development initiatives:**

Community events	\$ 7,217	\$ 7,148
Community inclusion Network	44,240	52,919
Day of Caring	35,581	38,435
ETF Albert County CEP	-	18,636
Food Security-ESIC	33,281	35,609
Moncton Market Kitchen	4,915	-
Our Food SENB	76,272	35,465
Peer Supported Housing Project	210,675	195,731
Shediac Cape	-	41
	<u>\$ 412,181</u>	<u>\$ 383,984</u>

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