

UNITED WAY OF GREATER SAINT JOHN INC.

FINANCIAL STATEMENTS

FEBRUARY 29, 2016

UNITED WAY OF GREATER SAINT JOHN INC.

FEBRUARY 29, 2016

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TEED SAUNDERS DOYLE & CO.

Chartered Professional Accountants

An Independent Member of
DFK Canada Inc. and DFK International

INDEPENDENT AUDITORS' REPORT

To the Members of the United Way of Greater Saint John Inc.

We have audited the accompanying financial statements of the United Way of Greater Saint John Inc., which comprise the statement of financial position as at February 29, 2016 and the statements of changes in fund balances, operations 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.

Auditors' 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 auditors' 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 auditors consider internal control relevant to the entity'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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Saint John Partners
Andrew P. Logan Peter L. Logan
Jean-Marc Poirier



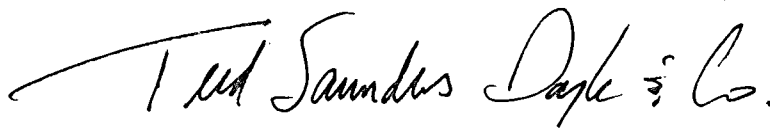
(continues)
Fredericton Partners
John H. Landry Jeffrey E. Saunders
T.J. Smith Kenneth H. Kyle

Basis for Qualified Opinion

In common with many charitable organizations, the organization derives revenues from the general public in the form of pledges and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of revenues from pledges and donations was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to these revenues, excess (deficiency) of revenue over expenditures, assets and fund balances.

Qualified Opinion

In our opinion, except for the 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 organization as at February 29, 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, New Brunswick
June 28, 2016

UNITED WAY OF GREATER SAINT JOHN INC.

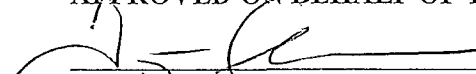
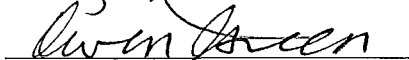
STATEMENT OF FINANCIAL POSITION

AS AT FEBRUARY 29, 2016

| | <u>2016</u> | <u>2015</u> |
|--|---------------------|---------------------|
| ASSETS | | |
| CURRENT | | |
| Cash and term deposits (Notes 2, 3) | \$ 682,349 | \$ 702,664 |
| Pledges receivable (Notes 2, 3, 4) | 1,138,631 | 749,945 |
| Other receivables (Notes 2, 3, 5) | 43,126 | 17,080 |
| Prepaid expenses | <u>11,302</u> | <u>1,028</u> |
| | 1,875,408 | 1,470,717 |
| CAPITAL ASSETS (Notes 2, 6) | <u>6,177</u> | <u>11,767</u> |
| | <u>\$ 1,881,585</u> | <u>\$ 1,482,484</u> |
| LIABILITIES | | |
| CURRENT | | |
| Accounts payable and accrued liabilities (Notes 2, 3, 7) | \$ 25,824 | \$ 34,792 |
| Allocations and grants payable (Notes 2, 3, 8) | 1,026,349 | 941,401 |
| Deferred income (Notes 2, 9) | 292,802 | 550 |
| Funding received in advance - Living Saint John (Note 2) | <u>-</u> | <u>62,615</u> |
| | 1,344,975 | 1,039,358 |
| RETIREMENT ALLOWANCE (Notes 2, 3, 10) | <u>15,019</u> | <u>13,255</u> |
| FUND BALANCES | | |
| INTERNALLY RESTRICTED (Note 2) | 513,457 | 513,457 |
| UNRESTRICTED | <u>8,134</u> | <u>(83,586)</u> |
| | <u>521,591</u> | <u>429,871</u> |
| | <u>\$ 1,881,585</u> | <u>\$ 1,482,484</u> |

COMMITMENTS (Note 14)

APPROVED ON BEHALF OF THE BOARD:

 Director
 Director

UNITED WAY OF GREATER SAINT JOHN INC.

STATEMENT OF CHANGES IN FUND BALANCES

FOR THE YEAR ENDED FEBRUARY 29, 2016

| | <u>2016</u> | | | <u>2015</u> |
|---|----------------------------------|---------------------|-------------------|-------------------|
| | <u>Internally Restricted</u> | <u>Unrestricted</u> | <u>Total</u> | <u>Total</u> |
| BALANCE AT BEGINNING OF YEAR | \$ 513,457 | \$ (83,586) | \$ 429,871 | \$ 544,062 |
| Excess (deficiency) of revenue over expenditures | <u>-</u> | <u>91,720</u> | <u>91,720</u> | <u>(114,191)</u> |
| BALANCE AT END OF YEAR | <u>\$ 513,457</u> | <u>\$ 8,134</u> | <u>\$ 521,591</u> | <u>\$ 429,871</u> |

UNITED WAY OF GREATER SAINT JOHN INC.

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED FEBRUARY 29, 2016

| | <u>2016</u> | <u>2015</u> |
|---|------------------|---------------------|
| REVENUE <i>(Note 2)</i> | | |
| Pledges and collections | | |
| Payroll deductions | \$ 734,683 | \$ 763,263 |
| Other | 691,204 | 562,400 |
| Special events | <u>45,729</u> | <u>36,532</u> |
| Gross campaign revenue | 1,471,616 | 1,362,195 |
| Uncollectible pledges recovery (loss) | <u>22,123</u> | <u>(28,218)</u> |
| Net campaign revenue | 1,493,739 | 1,333,977 |
| Grant revenue | 15,000 | - |
| Investment income <i>(Note 11)</i> | 11,680 | 12,050 |
| Health partners cost recovery <i>(Note 12)</i> | 10,466 | - |
| Program revenue | 4,123 | 6,285 |
| Other income | <u>1,698</u> | <u>521</u> |
| | <u>1,536,706</u> | <u>1,352,833</u> |
| EXPENDITURES | | |
| Campaign <i>(Page 14)</i> | 226,260 | 258,581 |
| Community impact <i>(Page 15)</i> | <u>1,218,726</u> | <u>1,208,443</u> |
| | <u>1,444,986</u> | <u>1,467,024</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | <u>\$ 91,720</u> | <u>\$ (114,191)</u> |

UNITED WAY OF GREATER SAINT JOHN INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED FEBRUARY 29, 2016

| | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|
| CASH PROVIDED BY (USED IN) | | |
| Operating activities | | |
| Excess (deficiency) of revenue over expenditures | \$ 91,720 | \$ (114,191) |
| Items not involving cash: | | |
| Amortization of capital assets | 2,058 | 2,944 |
| Loss on disposal of capital assets | 3,532 | - |
| Loss on disposal of long term investments | <u>340</u> | <u>954</u> |
| | 97,650 | (110,293) |
| Changes in non-cash working capital balances: | | |
| Pledges receivable | (388,686) | (31,060) |
| Other receivables | (26,046) | (88) |
| Prepaid expenses | (10,274) | 6,600 |
| Accounts payable and accrued liabilities | (8,968) | 8,741 |
| Allocations and grants payable | 84,948 | 51,559 |
| Deferred income | 292,252 | 519 |
| Funding received in advance - Living Saint John | (62,615) | 21,582 |
| Retirement allowance | <u>1,764</u> | <u>(18,919)</u> |
| | <u>(19,975)</u> | <u>(71,359)</u> |
| Investing activities | | |
| Donated long term investments | (4,305) | (3,183) |
| Proceeds from disposal of long term investments | 3,965 | 21,982 |
| Purchase of capital assets | <u>-</u> | <u>(8,824)</u> |
| | <u>(340)</u> | <u>9,975</u> |
| DECREASE IN CASH | (20,315) | (61,384) |
| CASH AT BEGINNING OF YEAR | <u>702,664</u> | <u>764,048</u> |
| CASH AT END OF YEAR | \$ <u>682,349</u> | \$ <u>702,664</u> |
| SUPPLEMENTARY CASH FLOW INFORMATION | | |
| Interest received | \$ <u>4,908</u> | \$ <u>1,946</u> |

UNITED WAY OF GREATER SAINT JOHN INC.

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 29, 2016

1. PURPOSE OF ORGANIZATION

The United Way of Greater Saint John Inc. (the "organization") is a tax-exempt registered Canadian charity, constituted under the laws of New Brunswick and administered entirely by its duly-elected Board of Directors. It annually conducts a review of funding requests, sets a fund-raising goal, organizes a single community-wide fundraising campaign and distributes the proceeds according to a prearranged schedule.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNFP").

Cash and Term Deposits

Cash includes funds held in the bank account and guaranteed investment certificates. Guaranteed investment certificates mature between May 9, 2016 to February 4, 2019 and bear interest at 0.85% and market variable rate. The guaranteed investment certificates are held in the custody of the Bank of Montreal and are recorded at cost plus accrued interest, which approximates fair value.

Long Term Investments

Securities donated as payment in kind for pledges receivable are initially recorded at their fair value on the donation date and a charitable receipt is issued in that amount.

Fair values of investments in equity securities were determined using year-end quoted market prices.

The investments of the organization were held in the custody of Investors Group Securities Inc. and consisted of liquid equity investments.

The organization's policy is to liquidate all donated securities received on a timely basis.

Capital Assets

Capital assets are recorded at cost less grants or donations specifically designated for their purchase, less accumulated amortization.

Capital assets are amortized on a straight-line basis using the following annual rates:

| | |
|------------------------|-----|
| Computer hardware | 33% |
| Computer software | 20% |
| Leasehold improvements | 10% |

The organization regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Internally Restricted Fund

The Internally Restricted Fund was established by the Board of Directors to consolidate its restricted net asset accounts to simplify the financial presentation and internal management of these reserves. These funds are to be utilized as approved by the Board of Directors.

UNITED WAY OF GREATER SAINT JOHN INC.

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 29, 2016

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Operating Reserve Fund

The Operating Reserve Fund is defined as an internally restricted fund set aside by action of the Board of Directors during the year. The purpose of the Operating Reserve Fund is to ensure the stability of the mission, programs, employment, and ongoing operations of the organization.

The required target minimum amount to be maintained in the Operating Reserve Fund is equal to three months of average operating costs. The calculation of average monthly operating costs includes all recurring administration, campaign and program costs including designated payments.

The Operating Reserve Fund is to be funded with surplus unrestricted operating funds. The Board of Directors may direct that a specific source of revenue be designated to the Operating Reserve Fund.

Transfers from the Operating Reserve Fund are required to be approved by the Board of Directors. The organization's goal is to replenish the funds used within twelve months to a maximum of three years to restore the Operating Reserve Fund to the target minimum amount.

There has been no funds transferred to the Operating Reserve Fund and the fund has not been utilized as of February 29, 2016.

Revenue Recognition

Contributions are recorded when the related pledges are received or receivable if collection thereof is reasonably assured. Pledges receivable are recorded net of an allowance for uncollectible pledges. The organization uses the restricted fund method of accounting for contributions.

Investment and other income is recognized on an accrual basis.

Contributed Services

Volunteers contribute an indeterminable number of hours per year. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Financial Instruments Policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in excess (deficiency) of revenue over expenditures. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

UNITED WAY OF GREATER SAINT JOHN INC.

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 29, 2016

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Examples of significant estimates include:

- the allowance for doubtful pledges;
- providing for amortization of capital assets;
- the estimated useful lives of assets;
- the recoverability of tangible assets; and
- certain actuarial and economic assumptions used in determining the retirement allowance liability.

3. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of February 29, 2016.

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from pledges. The amounts recorded in the statement of financial position are presented net of an allowance for doubtful pledges, which management estimates based on past experience and its assessment of current economic conditions. During the year, the organization reduced the allowance by \$45,000 (2015 - \$nil) to reflect the expected level of uncollectible pledges based on the assessment of the current year and experience of previous campaigns. The organization believes that its credit risk from pledges is limited to the amount of the allowance.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its pledges and other related sources, accounts payable and accrued liabilities and other obligations.

Currency Risk

Currency risk is the risk to the organization's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The organization is exposed to foreign currency exchange risk on cash held in U.S. dollars. The organization does not use derivative instruments to reduce its exposure to foreign currency risk.

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The organization is exposed to interest rate risk on its variable interest rate financial instruments. The organization has no interest-bearing liabilities.

UNITED WAY OF GREATER SAINT JOHN INC.

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 29, 2016

4. PLEDGES RECEIVABLE

| | <u>2016</u> | <u>2015</u> |
|--|---------------------|-------------------|
| Payroll deduction plan | \$ 627,230 | \$ 615,040 |
| Other pledges | <u>551,401</u> | <u>219,905</u> |
| | 1,178,631 | 834,945 |
| Less allowance for uncollectible pledges (<i>Note 3</i>) | <u>(40,000)</u> | <u>(85,000)</u> |
| | <u>\$ 1,138,631</u> | <u>\$ 749,945</u> |

5. OTHER RECEIVABLES

| | <u>2016</u> | <u>2015</u> |
|---|------------------|------------------|
| Province of New Brunswick | \$ 15,000 | \$ - |
| Estate of Mary K. McKean (<i>Note 11</i>) | 11,480 | 13,500 |
| Health partners cost recovery | 10,466 | - |
| HST rebate | <u>6,180</u> | <u>3,580</u> |
| | <u>\$ 43,126</u> | <u>\$ 17,080</u> |

6. CAPITAL ASSETS

| | <u>2016</u> | | | <u>2015</u> |
|------------------------|------------------|-------------------------------------|-----------------|------------------|
| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>Net</u> | <u>Net</u> |
| Computer hardware | \$ 1,797 | \$ 1,797 | \$ - | \$ 299 |
| Computer software | 8,824 | 2,647 | 6,177 | 7,936 |
| Leasehold improvements | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,532</u> |
| | <u>\$ 10,621</u> | <u>\$ 4,444</u> | <u>\$ 6,177</u> | <u>\$ 11,767</u> |

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | <u>2016</u> | <u>2015</u> |
|----------------------------|------------------|------------------|
| Trade payables | \$ 10,818 | \$ 18,027 |
| United Way of Canada | 9,765 | 11,530 |
| Payroll deductions payable | <u>5,241</u> | <u>5,235</u> |
| | <u>\$ 25,824</u> | <u>\$ 34,792</u> |

UNITED WAY OF GREATER SAINT JOHN INC.

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 29, 2016

8. ALLOCATIONS AND GRANTS PAYABLE

| | <u>2016</u> | <u>2015</u> |
|--|---------------------|-------------------|
| Funded organizations - Current Year Allocations (<i>Page 16</i>) | \$ 870,730 | \$ 845,380 |
| Funded organizations - Previous Year Allocations | 69,761 | - |
| Designated organizations | 78,987 | 96,021 |
| Health partners | <u>6,871</u> | <u>-</u> |
| | <u>\$ 1,026,349</u> | <u>\$ 941,401</u> |

9. DEFERRED INCOME

| | <u>2016</u> | <u>2015</u> |
|-----------------|-------------------|---------------|
| PotashCorp fund | \$ 290,000 | \$ - |
| Program funding | <u>2,802</u> | <u>550</u> |
| | <u>\$ 292,802</u> | <u>\$ 550</u> |

During the year, the organization received a donation of \$375,000 from the Potash Corporation of Saskatchewan Inc. (the "PotashCorp fund"). As of February 29, 2016, a total of \$85,000 of the donation has been utilized to fund allocations and grants. The remaining balance is deferred until the funds are disbursed in accordance with the terms in the donation agreement. The donation agreement requires a portion of the funds to be disbursed to specific organizations over the next four years as follows:

| | | |
|------|----|--------|
| 2017 | \$ | 35,000 |
| 2018 | | 10,000 |
| 2019 | | 10,000 |
| 2020 | | 10,000 |

The remainder of the \$225,000 fund balance is required to be disbursed under the organization's established allocation process to benefit Sussex and surrounding area residents, within ten years of the date that the fund was established. All investment earnings from the PotashCorp fund balance are required to be included in the fund balance.

10. RETIREMENT ALLOWANCE

Following the guidelines set forth in the Collective Bargaining Agreement, all permanent employees with at least fifteen years of service are entitled to a retirement allowance of one week's pay per year of service to a maximum of twenty six weeks' pay. During the year, the organization recorded expenditure of \$1,764 (2015 - \$5,934) pertaining to these future liabilities and paid no allowances (2015 - \$24,853).

11. INVESTMENT INCOME

Investment income includes an estimate of \$11,480 (2015 - \$13,500) receivable from the estate of the late Mary K. McKean, representing 10% of the net investment income earned on the estate capital during the fiscal year, being the pro-rata share of the income to which, according to the terms of Ms. McKean's will, the United Way of Greater Saint John Inc. is entitled on an annual basis in perpetuity.

UNITED WAY OF GREATER SAINT JOHN INC.

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 29, 2016

12. HEALTH PARTNERS COST RECOVERY

During the year, the organization was eligible to recover campaign costs incurred and directly attributable to the Health Partners National Campaign from the 2013 to 2015 campaign years. The total costs recoverable during the period are:

| | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>Total</u> |
|--------------------------|-----------------|-----------------|-----------------|------------------|
| Salaries and benefits | \$ 3,688 | \$ 2,835 | \$ 2,812 | \$ 9,335 |
| Travel | 160 | 124 | 160 | 444 |
| Campaign expenditures | 106 | 45 | 76 | 227 |
| Telephone | 66 | 66 | 89 | 221 |
| Postage | 43 | 40 | 44 | 127 |
| Training and conferences | <u>49</u> | <u>32</u> | <u>31</u> | <u>112</u> |
| Total | <u>\$ 4,112</u> | <u>\$ 3,142</u> | <u>\$ 3,212</u> | <u>\$ 10,466</u> |

13. REALLOCATION OF GENERAL MANAGEMENT AND ADMINISTRATION EXPENDITURES

The general management and administration expenditures are incurred to support the functional areas and are reallocated to the campaign and community impact activities based on a cost allocation model that is reviewed and updated annually. Using this method, general management and administration expenditures have been reallocated as follows:

| | <u>2016</u> | <u>2015</u> |
|---|-------------|-------------|
| Reallocation to campaign expenditures | 60.00 % | 60.00 % |
| Reallocation to community impact expenditures | 40.00 % | 40.00 % |

In accordance with guidelines established by the United Way of Canada, expenditures directly related to local community service and special research programs, and fees payable to the national organization, have been segregated from campaign and administration expenditures.

14. COMMITMENTS

The Board of Directors passed a motion to commit the following amounts in grants over the next four years pending completion of certain conditions prior to the disbursement of funds:

| | |
|------|------------|
| 2017 | \$ 655,730 |
| 2018 | 399,730 |
| 2019 | 147,730 |
| 2020 | 147,730 |

Under the terms of a lease agreement for office premises, the organization is committed to payments over the next five years as follows:

| | |
|------|-----------|
| 2017 | \$ 23,048 |
| 2018 | 23,048 |
| 2019 | 23,048 |
| 2020 | 23,048 |
| 2021 | 7,683 |

UNITED WAY OF GREATER SAINT JOHN INC.

SCHEDULE OF GENERAL MANAGEMENT AND ADMINISTRATION EXPENDITURES

FOR THE YEAR ENDED FEBRUARY 29, 2016

| | <u>2016</u> | <u>2015</u> |
|--|-----------------|-----------------|
| Salaries and benefits | \$ 23,436 | \$ 30,481 |
| Occupancy costs | 29,233 | 31,756 |
| Publicity and promotion | 5,173 | 8,019 |
| Office supplies and postage | 2,711 | 2,006 |
| Training and conferences | 3,026 | 4,017 |
| Telephone | 3,696 | 3,577 |
| Equipment repairs and leasing | 11,973 | 7,271 |
| Directors' liability insurance | 817 | 840 |
| Commercial insurance | 935 | 1,334 |
| Dues and memberships | 1,539 | - |
| Professional fees | 11,187 | 17,394 |
| Miscellaneous | 952 | 1,297 |
| Bank charges | 3,914 | 4,711 |
| Loss on disposal of capital assets | 3,532 | - |
| Amortization | <u>2,058</u> | <u>2,944</u> |
| Total general management and administration expenditures | 104,182 | 115,647 |
| Reallocation to campaign expenditures <i>(Note 13)</i> | (62,509) | (69,388) |
| Reallocation to community impact expenditures <i>(Note 13)</i> | <u>(41,673)</u> | <u>(46,259)</u> |
| Unallocated general management and administration expenditures | \$ <u>-</u> | \$ <u>-</u> |

UNITED WAY OF GREATER SAINT JOHN INC.

SCHEDULE OF CAMPAIGN EXPENDITURES

FOR THE YEAR ENDED FEBRUARY 29, 2016

| | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|
| Salaries and benefits | \$ 117,179 | \$ 152,408 |
| Special event expenditures | 20,957 | 14,783 |
| Centralized campaign management fees | 15,652 | 12,141 |
| Telephone | 3,696 | 3,577 |
| Campaign expenditures | 3,152 | 2,405 |
| Postage | 1,818 | 2,158 |
| Training and conferences | <u>1,297</u> | <u>1,721</u> |
| | 163,751 | 189,193 |
| Reallocation of general management and administration expenditures (<i>Page 13</i>) | <u>62,509</u> | <u>69,388</u> |
| Total campaign expenditures | <u>\$ 226,260</u> | <u>\$ 258,581</u> |

UNITED WAY OF GREATER SAINT JOHN INC.

SCHEDULE OF COMMUNITY IMPACT EXPENDITURES

FOR THE YEAR ENDED FEBRUARY 29, 2016

| | <u>2016</u> | <u>2015</u> |
|---|---------------------|---------------------|
| Funded organizations <i>(Page 16)</i> | \$ 870,730 | \$ 845,380 |
| Designations by donors to organizations not part of United Way | 159,558 | 136,021 |
| Program expenditures | | |
| Salaries and benefits | 93,743 | 121,926 |
| Living Saint John | 30,000 | 25,000 |
| United Way of Canada dues | 9,762 | 11,527 |
| Occupancy costs | 3,248 | 3,528 |
| Telephone | 1,848 | 1,788 |
| Funding redesign | - | 7,291 |
| Other | <u>8,164</u> | <u>9,723</u> |
| | 1,177,053 | 1,162,184 |
| Reallocation of general management and administration expenditures <i>(Page 13)</i> | <u>41,673</u> | <u>46,259</u> |
| Total community impact expenditures | \$ <u>1,218,726</u> | \$ <u>1,208,443</u> |

UNITED WAY OF GREATER SAINT JOHN INC.

SCHEDULE OF ALLOCATIONS TO FUNDED ORGANIZATIONS

FOR THE YEAR ENDED FEBRUARY 29, 2016

| | <u>2016</u> | <u>2015</u> |
|---|-------------------|-------------------|
| <u>Funded Organizations:</u> | | |
| Big Brothers - Big Sisters of Saint John | \$ 70,000 | \$ 70,000 |
| Black's Harbour School | 42,700 | - |
| Boys and Girls Club of Charlotte County | - | 25,000 |
| Boys and Girls Club of Saint John | 55,000 | 55,000 |
| Charlotte Dial-A-Ride | - | 20,000 |
| Family & Child Education Anglophone South Inc. | - | 25,000 |
| Family Plus Life Solutions | 85,000 | 75,000 |
| Family Resource Centre Inc. | 15,000 | 10,000 |
| First Steps Housing Project Inc. | 100,000 | 100,000 |
| Fundy Region Transition House, Inc. | 35,000 | 30,000 |
| John Howard Society | - | 35,000 |
| Milltown Elementary School | 27,300 | 15,330 |
| River Cross Church | 52,000 | - |
| Saint John Association for Community Living | - | 37,000 |
| Saint John Community Loan Fund | 65,000 | 65,000 |
| Saint John Deaf and Hard of Hearing Services | - | 25,000 |
| Saint John Human Development Council (211nb.ca) | 25,000 | - |
| Saint John Learning Exchange Ltd. | 80,000 | 75,000 |
| Second Stage Safe Haven Inc. | 47,730 | 37,500 |
| Sophia Recovery Centre | 20,000 | 20,000 |
| Sussex Dial-A-Ride | 15,000 | - |
| Sussex Wellness Network | 45,000 | - |
| Teen Resouce Centre | 41,000 | - |
| Women's Empowerment Network | 50,000 | 50,000 |
| YMCA | - | 51,800 |
| | <u>870,730</u> | <u>821,630</u> |
| <u>Transitional Funding:</u> | | |
| Canadian Mental Health Association | - | 15,000 |
| Saint John Human Development Council | - | 8,750 |
| | <u>-</u> | <u>23,750</u> |
| | <u>\$ 870,730</u> | <u>\$ 845,380</u> |