

**UNITED WAY OF CENTRAL
ALBERTA SOCIETY**

**Independent Auditor's Report and
Financial Statements**

March 31, 2017

INDEPENDENT AUDITOR'S REPORT

To the Members of United Way of Central Alberta Society

We have audited the accompanying financial statements of United Way of Central Alberta Society, which comprise the statement of financial position as at March 31, 2017, and the statements of changes in net assets, 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.

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, we consider internal control relevant to the society'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 society'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 is sufficient and appropriate to provide a basis for our qualified audit opinion.

INDEPENDENT AUDITOR'S REPORT, continued

Basis for Qualified Opinion

United Way of Central Alberta Society derives a material amount of revenue from donations and fundraising activities. We were not able to obtain sufficient appropriate audit evidence about the completeness of the reported amounts for accounts receivable, Campaign revenue, revenue in excess of expenses and changes to net assets because there is no direct relationship between assets or services given up in exchange for amounts received or receivable. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the society as at March 31, 2017 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.

Collins Barrow Red Deer LLP

Red Deer County, Alberta

June 22, 2017

Chartered Professional Accountants

UNITED WAY OF CENTRAL ALBERTA SOCIETY

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UNITED WAY OF CENTRAL ALBERTA SOCIETY
Statement of Financial Position
As at March 31, 2017

	2017	2016
ASSETS		
Current assets		
Cash (note 3)	\$ 206,946	\$ 495,262
Short-term investments (note 4)	691,096	590,200
Accounts receivable	27,672	22,607
Pledges receivable	576,984	602,749
Prepaid expenses	<u>78,216</u>	<u>78,039</u>
	1,580,914	1,788,857
Investments (note 5)	1,251,643	1,278,051
Capital assets (note 6)	<u>9,518</u>	<u>16,739</u>
	<u>\$ 2,842,075</u>	<u>\$ 3,083,647</u>
LIABILITIES		
Current liabilities		
Accounts payable and accruals	\$ 70,236	\$ 120,746
Deferred designation revenue	155,086	174,189
Deferred revenue (note 7)	11,985	14,601
Allocations payable (note 8)	<u>1,301,000</u>	<u>1,301,000</u>
	1,538,307	1,610,536
Unamortized deferred capital contributions	<u>-</u>	<u>570</u>
	<u>1,538,307</u>	<u>1,611,106</u>
FUND BALANCES		
Restricted for endowment purposes (note 9)	13,737	13,313
Invested in capital assets	9,518	16,169
Internally restricted (note 10)	1,237,906	1,264,738
Unrestricted	<u>42,607</u>	<u>178,321</u>
	1,303,768	1,472,541
	<u>\$ 2,842,075</u>	<u>\$ 3,083,647</u>

Approved by the board:

 President
 Treasurer

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Statement of Changes in Net Assets

Year ended March 31, 2017

	Restricted for Endowment Purposes	Invested in Capital Assets	Internally Restricted	Unrestricted	Total 2017	Total 2016
Balance, beginning of year	\$ 13,313	\$ 16,169	\$ 1,264,738	\$ 178,321	\$ 1,472,541	\$ 1,598,614
Deficiency of revenues over program expenses	-	-	-	(168,773)	(168,773)	(126,073)
Capital additions	-	4,420	-	(4,420)	-	-
Amortization of deferred capital contributions	-	570	-	(570)	-	-
Amortization expense	-	(11,641)	-	11,641	-	-
Board approved transfers	424	-	(26,832)	26,408	-	-
Balance, end of year	<u>\$ 13,737</u>	<u>\$ 9,518</u>	<u>\$ 1,237,906</u>	<u>\$ 42,607</u>	<u>\$ 1,303,768</u>	<u>\$ 1,472,541</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Statement of Operations

Year ended March 31, 2017

	2017	2016
Revenues		
Campaign revenue (note 11)	\$ 1,888,252	\$ 1,963,121
Funds transferred from other United Ways	279,613	347,253
Other income (note 12)	211,474	167,310
Less uncollectible pledges	<u>(45,579)</u>	<u>(82,098)</u>
	2,333,760	2,395,586
Direct expenses		
Fundraising (page 21)	<u>416,925</u>	<u>429,324</u>
Net revenue available for programs	<u>1,916,835</u>	<u>1,966,262</u>
Program expenses		
Program expenses (page 22)	550,399	508,425
Designations	246,327	239,414
Allocations and grants (note 13)	<u>1,330,711</u>	<u>1,311,166</u>
	<u>2,127,437</u>	<u>2,059,005</u>
Deficiency of revenues over expenses before the following:	(210,602)	(92,743)
Unrealized gain (loss) on investments	39,858	(66,779)
Realized gain on sale of investments	<u>1,971</u>	<u>33,449</u>
Deficiency of revenues over expenses	<u>\$ (168,773)</u>	<u>\$ (126,073)</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Statement of Cash Flows

Year ended March 31, 2017

	2017	2016
CASH PROVIDED BY (USED FOR)		
Operating activities		
Cash received from contributions and other sources	\$ 2,285,166	\$ 2,440,365
Cash paid to suppliers and employees	(1,009,268)	(924,480)
Interest received	47,006	32,009
Cash paid for allocations, grants and designations	<u>(1,574,141)</u>	<u>(1,550,580)</u>
	<u>(251,237)</u>	<u>(2,686)</u>
Investing activities		
Purchase of capital assets	(4,420)	(3,772)
Purchase of investments	(664,715)	(1,180,392)
Proceeds on redemption of investments	<u>632,056</u>	<u>1,263,588</u>
	<u>(37,079)</u>	<u>79,424</u>
Increase (decrease) in cash	(288,316)	76,738
Cash, beginning of year	<u>495,262</u>	<u>418,524</u>
Cash, end of year	<u>\$ 206,946</u>	<u>\$ 495,262</u>

The Society records its investments at fair value, resulting in an unrealized increase in the investments of \$39,858 (2016 - decrease of \$66,779). This is a non-cash transaction and as such has been excluded from the statement of cash flows.

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

1. Nature of Operations

United Way of Central Alberta Society ("United Way" or "Society") is a not-for-profit organization aimed at enabling community minded citizens and organizations to join together and collectively fund health and social services. The United Way is incorporated under the Societies Act of Alberta and is a registered charity under the Income Tax Act and therefore is exempt from income tax in accordance with Section 149 of the Income Tax Act.

2. Significant Accounting Policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of estimates include: allowance for uncollectible pledges receivable, estimated useful lives of capital assets and the allocation of fundraising and program expenses. Actual results may differ from management's best estimates as additional information becomes available in the future.

The Society has recorded an allowance for uncollectible pledges receivable. When the pledges were received management acknowledged that it may not collect all pledge receivables. The allowance is based on management's best estimate of the expected pledge losses based on historical losses and future expectations.

Cash and cash equivalents

Cash and cash equivalents include cash and temporary investments with maturity dates less than three months at acquisition.

Pledges receivable

Pledges receivable include contributions that have been pledged to the Society, net of an allowance for uncollectible amounts.

Investments

Investments are recorded at market value. Unrealized gains and losses as a result of market value adjustments at year end are included on the statement of operations.

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

2. Significant Accounting Policies, continued

Capital assets

Amortization of capital assets is calculated using the following rates and methods:

Furniture and equipment	20% Declining balance
Computer equipment	30% Declining balance
Computer software	5 years Straight-line

Leasehold improvements are amortized on the straight-line basis over the remaining life of the lease plus one lease renewal.

One half amortization is calculated in the year of acquisition. No amortization is calculated in the year of disposition.

Financial instruments

The Society measures its financial instruments initially at fair value and subsequently measures them at amortized cost except for investments which are measured at fair value.

Revenue recognition

The Society follows the deferral method of accounting for contributions. Contributions from donations and the annual fundraising campaign conducted to raise support for agencies and new initiatives are recognized in the year in which they are received or receivable if the amount can be reasonably measured and collection is reasonably assured. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Endowment contributions externally restricted are recognized as direct increases in net assets. Capital contributions are amortized into income on the same basis as the asset is amortized over its useful life.

Other income is recognized as revenue when earned.

Allocations and designations

Donations designated to agencies are recorded using the dollars on top method. Under this method, designated amounts to agencies are added to the amount allocated by the Community Impact Committee.

Designations are subject to a cost recovery fee of \$15 per designation.

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

2. Significant Accounting Policies, continued

Contributed goods and services

The Society benefits from contributed goods and services in the form of volunteer time for various committees. Due to the difficulty in determining the fair value, contributed services are not recognized in the financial statements.

Capital assets that are gifts in kind are only recorded when they are for the use of the Society's operations. The value of the gifts in kind is determined by using an approximation of fair market value when the goods are received.

3. Cash

	<u>2017</u>	<u>2016</u>
Operating bank	\$ 135,213	\$ 232,974
Money market mutual fund	51,095	250,359
Investment cash balances	<u>20,638</u>	<u>11,929</u>
	<u>\$ 206,946</u>	<u>\$ 495,262</u>

Included in cash is \$11,985 (2016 - \$14,601) of funds that are restricted by funders to be used for specific purposes as disclosed in note 7. Interest on the money market fund is earned at 0.75% (2016 - 0.75%) per annum. No interest is earned on the investment cash balances.

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

4. Short-term Investments

Short-term investments consist of Canadian fixed income mutual funds which are held within an investment account.

5. Investments

The investment balance is composed of stock, mutual funds and bonds.

Investments in the amount of \$1,237,906 (2016 - \$1,264,738) are internally restricted for the purposes disclosed in note 10. Policy dictates that investment income earned on these funds be allocated to the related Reserves (with some Board discretion).

Investments in the amount of \$13,737 (2016 - \$13,313) are externally restricted for the purposes disclosed in note 9. Policy dictates that investment income earned on these funds be allocated to the endowment fund.

6. Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2017 Net</u>	<u>2016 Net</u>
Furniture and equipment	\$ 57,504	\$ 54,019	\$ 3,485	\$ 4,763
Computer software	32,916	29,882	3,034	5,909
Computer equipment	12,083	9,084	2,999	4,045
Leasehold improvements	2,635	2,635	-	2,022
	<u>\$ 105,138</u>	<u>\$ 95,620</u>	<u>\$ 9,518</u>	<u>\$ 16,739</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

7. Deferred Revenue

Deferred revenue consists of unexpended funds which are restricted by the funder to be used for specific purposes.

	<u>2017</u>	<u>2016</u>
Red Deer & District FCSS	\$ 8,214	\$ -
Town of Olds 211 Contribution Prepayment	3,161	-
Innisfail FCSS 211 Grant	510	-
MEGlobal Loaned Representative	100	12,101
Leadership Recognition Event Sponsorship	-	2,500
	<u>\$ 11,985</u>	<u>\$ 14,601</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Schedule of Commitments and Support

Year ended March 31, 2017

8. Allocations Payable

United Way provides funding to member agencies for programs that meet the criteria of one of three priority areas: education, income, and wellness. Funding is for a three-year term, dependant on adherence to grant agreement obligations and outcomes of future fundraising campaigns. This year the income priority area was opened to new funding applications.

Based on the annual review process, the following allocations will be made in the coming year:

	<u>2017</u>	<u>2016</u>
Education - Year 2		
Bashaw & District Support Services Association	\$ 13,000	13,000
Big Brothers & Sisters - Lacombe & District	27,277	22,277
Big Brothers & Sisters - Ponoka & District	32,000	32,000
Big Brothers & Sister - Red Deer	65,000	65,000
Boys & Girls Club of Red Deer	48,000	48,000
Butt Ugly Anti-Tobacco Program Society	13,400	13,400
Heartland Youth Centre	18,000	18,000
KCS Association for Early Learning Special Needs & Family	33,000	33,000
Ponoka Youth Centre	38,000	38,000
Rocky Youth Development Society	51,050	51,050
Sundre & District Nutrition for Learning Society	30,000	30,000
	<u>\$ 368,727</u>	<u>363,727</u>
Income - Year 1		
Canadian Mental Health Association	\$ 64,000	68,899
Central Alberta Women's Outreach Society	63,860	63,860
Central Alberta Refugee Effort	62,000	49,110
Cosmos Community Support Services	62,000	54,693
Family Services of Central Alberta	24,706	24,706
John Howard Society of Red Deer	64,000	52,158
Junior Achievement of Southern Alberta	4,000	-
Red Deer Native Friendship Society	30,037	61,177
	<u>\$ 374,603</u>	<u>374,603</u>
Wellness - Year 3		
Association of Communities Against Abuse	\$ 27,494	27,494
Bashaw & District Support Services Association	7,725	7,725
Canadian Mental Health Association	30,000	30,000
Catholic Social Services	63,139	63,139

8. Allocations Payable (continued)

Central Alberta Safe Harbour Society	87,550	87,550
CNIB	30,596	30,596
Domestic Relationship Violence Initiative Committee	30,000	30,000
Epilepsy Association of Calgary	30,100	30,100
Family Services of Central Alberta	29,522	29,522
Golden Circle Senior Resource Centre	31,510	31,510
Red Deer Meals on Wheels	20,000	20,000
Schizophrenia Society of Alberta	45,921	50,921
Shalom Counselling	25,000	25,000
Spinal Cord Injury Association	35,000	35,000
Turning Point Society of Central Alberta	64,113	64,113
	<hr/>	
	\$ 557,670	562,670
	<hr/>	
	\$1,301,000	1,301,000
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UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

9. Net Assets Restricted for Endowment Purposes

The general endowment, which is included in investments, arose as a result of a gift received in 1975. The terms of the gift prevents its use for operations, except upon liquidation of the Society. Income earned by the gift is not externally restricted; however, Board policy is to allocate the income back to the endowment fund.

UNITED WAY OF CENTRAL ALBERTA SOCIETY
Notes to the Financial Statements
March 31, 2017

10. Net Assets Internally Restricted

						2017	2016
	Demonstration & Development Reserve	Delta Rempel Capital Reserve	Community Reserve	Technology Reserve	Community Impact Legacy Reserve	Total	Total
Balance, beginning of year	\$ 4,058	\$ 169,421	\$ 629,486	\$ 39,536	\$ 422,237	\$ 1,264,738	\$ 1,379,838
Board transfers							
Investment income	129	5,404	20,078	1,260	13,467	40,338	28,253
Reallocation of funds	(4,187)	-	(75,056)	(4,419)	16,492	(67,170)	(143,353)
	(4,058)	5,404	(54,978)	(3,159)	29,959	(26,832)	(115,100)
Balance, end of year	\$ -	\$ 174,825	\$ 574,508	\$ 36,377	\$ 452,196	\$ 1,237,906	\$ 1,264,738

The Demonstration and Development Reserve was formed to accumulate all specified donations received that were designated away from a specific member agency. The funds accumulated were utilized for demonstration and development grants to non-member agencies. As of year end, this reserve has been fully utilized.

The Delta Rempel Capital Reserve will accumulate all capital donor gifts and any investment income accruing to the reserve. These funds will be used to support the development of the Society's owned premises including a community hub resource facility.

The Community Reserve includes unallocated contributions and donations as well as returned allocations for member agencies. The fund also includes grants that are internally restricted to be used for the community and a rainy day reserve to cover not less than one month and no more than three months of operations and allocations.

The Technology Reserve is to be used for replacing and upgrading technology. There is a projected 10 year technology plan of how this fund is to be used in the future.

The Community Impact Legacy Reserve is comprised of amounts transferred by the Board of Directors and donor legacy and memorial gifts. The Board may allocate up to 5% of the reserve balance, in the subsequent fiscal year, to the Community Impact Council to support community initiatives in programs and services which enhance the quality of life for individuals and communities.

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

11. Campaign Revenue Reconciliation

	<u>2017</u>	<u>2016</u>
Announced campaign results	\$ 2,145,640	\$ 2,264,934
Post campaign announcement	14,345	58,449
Future campaign revenue received in the current year	4,244	15,467
Net change in deferred designation revenue	19,103	(7,397)
Current campaign revenue received in the prior year	(15,467)	(21,079)
Funds transferred from other United Ways	(279,613)	(347,253)
	<u>\$ 1,888,252</u>	<u>\$ 1,963,121</u>

12. Other Income

	<u>2017</u>	<u>2016</u>
211 Community Phone Support	\$ 100,521	\$ 84,643
Interest income	46,454	32,313
Memorial contributions	31,491	5,535
Rental income	16,261	21,326
MEGlobal loaned representative	12,001	12,177
Leadership Event Sponsorship	2,500	2,500
Other	1,676	21
Amortization of deferred capital contributions	570	2,041
Welcome & Inclusive Communities	-	6,309
Community Spirit Grant	-	445
	<u>\$ 211,474</u>	<u>\$ 167,310</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

13. Allocations and Grants

	<u>2017</u>	<u>2016</u>
Allocations (note 8)	\$ 1,301,000	\$ 1,283,292
Legacy Grants	15,000	18,180
Small Grants	<u>14,711</u>	<u>9,694</u>
	<u>\$ 1,330,711</u>	<u>\$ 1,311,166</u>

Legacy grants relate to collective action initiative grants that agencies apply to annually to address complex community issues. Small grants relate to professional development and capital and equipment grants that agencies apply to annually for specific costs.

14. Designations

Of the total designations, 58% (2016 - 73%) was designated to be paid out in Central Alberta.

	<u>2017</u>	<u>2016</u>
Net designated receipts - funded agencies	\$ 4,740	\$ 16,801
Net designated receipts - non-funded agencies	<u>224,646</u>	<u>223,328</u>
	<u>\$ 229,386</u>	<u>\$ 240,129</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY
Notes to the Financial Statements
March 31, 2017

15. Cost Ratios

	<u>2017</u>	<u>2016</u>
<u>Program</u>		
Program costs	\$ 2,127,437	\$ 2,059,005
Total revenue	\$ 2,375,589	\$ 2,362,256
Percentage of total revenue paid to programs and allocations	<u>89.55%</u>	<u>87.16%</u>
<u>Fundraising</u>		
Fundraising costs	\$ 416,925	\$ 429,324
Total revenue, before pledge loss	\$ 2,421,168	\$ 2,444,353
Percentage of total revenue paid to fundraising	<u>17.22%</u>	<u>17.56%</u>
<u>Allocation to Net Assets</u>		
Deficiency of revenues over expenses	\$ (168,773)	\$ (126,073)
Total revenue	\$ 2,375,589	\$ 2,362,256
Percentage of total revenue allocated to net assets	<u>(7.10%)</u>	<u>(5.34%)</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

16. Commitments

The Society has a premises lease which will expire March 31, 2021. The lease requires the following payments:

2018	\$	35,875
2019		35,875
2020		39,375
2021		<u>41,125</u>
	\$	<u>152,250</u>

17. Cost Allocation

The United Way of Central Alberta Society allocates its general management and administration expenses to fundraising and programs. General costs which do not pertain specifically to either function are considered administrative and are allocated to these functional areas. These allocations have been established based on management's estimates of the actual expenses incurred in each area using a proportionate percentage of the total functional expenses.

Administrative costs are summarized on the schedule of general management and administration expenses and have been allocated as follows:

	<u>2017</u>	<u>2016</u>
Fundraising expenses (page 21)	\$ 105,487	\$ 118,241
Program expenses (page 22)	<u>139,257</u>	<u>140,026</u>
	<u>\$ 244,744</u>	<u>\$ 258,267</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

18. Financial Instruments

The Society's financial instruments consist of cash, short-term investments, accounts receivable, pledges receivable, investments, accounts payable and accruals, and allocations payable. It is management's opinion that the Society is not exposed to significant interest, currency, market, liquidity or credit risk arising from these financial instruments except as follows:

Credit risk

The Society is exposed to credit risk as it has received pledges for contributions. To mitigate this risk, the Society has recorded an allowance for uncollectible pledges based on historical losses and future expectations.

Market risk

The Society is exposed to market price risk as certain investments include funds that are traded in the market. This risk is mitigated through an investment policy that sets a minimum percentage to be held in short-term investments and bonds and maximum percentages to be held in one specific corporate issue and in non-Canadian equities.

Interest rate risk

The Society is exposed to interest rate price risk as certain cash and investments bear interest at fixed interest rates.

The Society is exposed to interest rate cash flow risk as certain investments bear interest at floating interest rates.

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Notes to the Financial Statements

March 31, 2017

19. Comparative Amounts

The presentation of certain accounts in the previous year has been changed to conform to the presentation adopted in the current year.

The following prior year balances have been adjusted to conform with the United Way TAFR standards (Transparency and Accountability Financial Reporting Standards).

Previously the special event expenses were net with its related revenue. The prior year has been changed to include the amount of \$27,756 in fundraising expenses.

Previously the Leadership event sponsorship has been allocated against fundraising expenses. The prior year has been changed to show \$2,500 as other income.

Previously the Designation Fee recovery income has been shown as other income. The prior year has been changed to show the \$2,550 as a recovery against fundraising expenses.

Previously the fees relating to Funds Transferred from other United Ways (see Statement of Operations) were included as part of Designations. The prior year has been changed to show the \$12,765 as a fundraising expense.

Previously Small Grants and Legacy Grants were shown as Program expenses. The prior year has been changed to show the \$9,694 and \$18,180, respectively, as Allocations and Grants.

The effect of the above changes are allocations between revenues and expenses and have caused no adjustments to the Fund Balances.

UNITED WAY OF CENTRAL ALBERTA SOCIETY
Schedule of General Management and Administration Expenses
Year ended March 31, 2017

	2017	2016
Salaries	\$ 107,375	\$ 102,544
Rent and utilities	59,215	57,244
Employee benefits	23,036	21,939
Professional fees	19,454	18,035
Amortization	11,641	10,149
ITS and network	7,418	7,443
Office supplies and telephone	4,892	5,683
Insurance	3,462	3,434
Repairs and maintenance	2,315	2,273
Campaign	1,776	1,728
Photocopier	1,653	1,763
Meetings and conventions	1,366	2,578
Bank and credit card charges	1,093	940
Affiliation membership	48	34
Contract work	-	18,314
50th Anniversary	-	4,166
	<u>244,744</u>	<u>258,267</u>
Allocation to fundraising expenses (page 21)	(105,487)	(118,241)
Allocation to program expense (page 22)	(139,257)	(140,026)
	<u>\$ -</u>	<u>\$ -</u>

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Schedule of Fundraising Expenses

Year ended March 31, 2017

	2017	2016
Salaries and benefits	\$ 228,862	\$ 231,977
Special Events	37,040	\$ 27,756
Campaign marketing and supplies	23,727	30,422
Bank and credit card charges	8,222	6,889
Office supplies and telephone	3,669	6,305
Contract work	3,850	-
Photocopier	2,399	2,556
Meetings and conventions	2,206	3,210
ITS and network	1,390	1,396
Affiliation membership	73	51
50th Anniversary	-	521
Total direct fundraising expenses	311,438	311,083
Allocation of general management and administration expenses (page 20)	105,487	118,241
Total fundraising expenses	\$ 416,925	\$ 429,324

UNITED WAY OF CENTRAL ALBERTA SOCIETY

Schedule of Program Expenses

Year ended March 31, 2017

	2017	2016
Salaries and benefits	\$ 241,254	\$ 234,024
211 Community Phone Support	129,603	91,881
United Way Centraide Canada	21,352	20,818
Campaign Marketing & Supplies	5,956	6,090
Contract work	3,850	-
Affiliation membership	2,297	1,618
Community engagement plan	1,888	2,355
Meetings and conventions	1,292	1,472
Photocopier	1,280	1,364
Office supplies and telephone	1,429	1,387
Other community initiatives	477	6,405
ITS and network	464	464
50th Anniversary	-	521
Total direct program expenses	411,142	368,399
Allocation of general management and administration expenses (page 20)	139,257	140,026
Total program expenses	\$ 550,399	\$ 508,425