



Financial Statements

United Way of Thunder Bay

December 31, 2016

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Independent Auditor's Report

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To the Directors of
United Way of Thunder Bay

We have audited the accompanying financial statements of United Way of Thunder Bay, which comprise the statement of financial position as at December 31, 2016 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, the auditor considers 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 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 donations and fundraising events, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the accounts of the Organization and we were unable to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses or net assets.

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 United Way of Thunder Bay 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.



Thunder Bay, Canada
March 29, 2017

Chartered Professional Accountants
Licensed Public Accountants

United Way of Thunder Bay Statement of Financial Position

As at December 31

	2016	2015
	\$	\$
ASSETS		
Current		
Cash and cash equivalents	332,794	396,283
Accounts receivable	43,581	48,816
Harmonized Sales Tax receivable	13,308	14,546
Pledges receivable [note 2]	1,412,646	1,420,074
Investments [note 3]	379,444	320,295
Prepaid expenses	20,849	16,756
Total current assets	2,202,622	2,216,770
Capital assets, net [note 4]	61,208	82,224
	2,263,830	2,298,994
LIABILITIES AND NET ASSETS		
Current		
Allocations payable	1,052,050	1,088,686
Designations received, undistributed [note 5]	140,172	146,652
Accounts payable and accrued liabilities	35,809	25,859
Government remittances payable	2,518	2,689
Deferred grant and other revenue [note 6]	35,270	74,025
Deferred designation revenue	254,324	284,757
Obligation under capital lease due within one year [note 8]	1,271	1,497
Total current liabilities	1,521,414	1,624,165
Deferred capital contributions [note 7]	33,941	43,984
Obligation under capital lease [note 8]	1,754	2,693
Net assets		
Invested in capital assets [note 9[a]]	27,267	38,240
Restricted [note 10]		
Operational Reserve	459,250	467,397
The Tomorrow Fund	219,323	135,866
Unrestricted	881	(13,351)
Total net assets	706,721	628,152
	2,263,830	2,298,994

See accompanying notes to the financial statements.

On behalf of the Board:



Director



Director

United Way of Thunder Bay

Statement of Changes in Net Assets

Year ended December 31

	Restricted				2016	2015
	Invested in capital assets \$ [note 9]	Operational Reserve \$ [note 10]	The Tomorrow Fund \$ [note 10]	Unrestricted \$	Total \$	Total \$
Balance, beginning of year	38,240	467,397	135,866	(13,351)	628,152	592,862
Excess (deficiency) of revenue over expenses for year	(13,499)	-	-	91,068	77,569	31,260
Change in investment in capital assets	2,526	-	-	(2,526)	-	-
Contributions	-	-	1,000	-	1,000	4,030
Allocations						
Interest	-	1,357	-	(1,357)	-	-
Interfund transfers	-	(9,504)	82,457	(72,953)	-	-
Balance, end of year	27,267	459,250	219,323	881	706,721	628,152

See accompanying notes to the financial statements.

United Way of Thunder Bay

Statement of Operations

Year ended December 31	2016	2015
	\$	\$
REVENUE [note 12]		
Donations and fundraising	2,352,151	2,380,517
Funds transferred from other United Ways	297,430	274,713
	2,649,581	2,655,230
Less doubtful pledges	73,263	66,995
	2,576,318	2,588,235
Community Program Grants		
Ontario Trillium Foundation - Thunder Bay		
Counts	52,304	61,314
Phones for Families	7,000	9,000
Union Gas - Winter Warmth Program	14,296	19,172
	73,600	89,486
Other		
Amortization of deferred capital contributions	10,043	9,598
Investment income	8,063	18,838
Other grants	2,925	3,218
Total revenue	2,670,949	2,709,375
EXPENSES		
Fundraising expenses [schedule 2]	638,920	614,673
Net revenue available for programs	2,032,029	2,094,702
Program expenses		
Community Fund Allocations [schedule 1]	1,137,266	1,153,710
Donor Designations [schedule 1]	397,032	478,611
United Way Community Impact Activities [schedule 2]	398,866	402,949
Phones for Families	7,000	9,000
Union Gas - Winter Warmth Program	14,296	19,172
Total program expenses	1,954,460	2,063,442
Excess of revenue over expenses for year	77,569	31,260

See accompanying notes to the financial statements.

United Way of Thunder Bay Statement of Cash Flows

Year ended December 31	2016	2015
	\$	\$
OPERATING ACTIVITIES		
Excess of revenue over expenses for year	77,569	31,260
Add charges (deduct credits) to earnings not involving a current payment (receipt) of cash		
Amortization	23,542	22,339
Amortization of deferred capital contributions	(10,043)	(9,598)
	91,068	44,001
Net change in non-cash working capital balances related to operations <i>[note 13]</i>	(92,717)	(123,946)
Cash used in operating activities	(1,649)	(79,945)
INVESTMENT ACTIVITIES		
Purchase of capital assets <i>[note 4[b]]</i>	(2,526)	(10,985)
Decrease (increase) in investments <i>[note 3]</i>	(59,149)	252,130
Cash provided by (used in) investment activities	(61,675)	241,145
FINANCING ACTIVITIES		
Capital contributions received <i>[note 9[b]]</i>	-	5,000
Endowment contributions received <i>[note 10]</i>	1,000	4,030
Repayments of obligation under capital lease	(1,165)	(1,068)
Cash provided by (used in) financing activities	(165)	7,962
Increase (decrease) in cash position during year	(63,489)	169,162
Cash position, beginning of year	396,283	227,121
Cash and cash equivalents, end of year	332,794	396,283

See accompanying notes to the financial statements.

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

GENERAL

United Way of Thunder Bay is a community impact organization that invests its resources in short and long-term solutions that address poverty, help children to be all that they can be, and support a healthy community. By funding community programs and services, and by actively participating in community collaborations, community facilitation and project management, United Way of Thunder Bay is able to leverage the opportunities and assets necessary to create lasting social change.

The United Way of Thunder Bay is incorporated under the laws of Ontario, is a local not-for-profit organization and is a public foundation under the Income Tax Act (Canada).

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and are within the framework of the significant accounting policies summarized below.

Revenue recognition

The Organization follows the deferral method of accounting for contributions, which includes campaign revenue. 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. Donor designations which have externally imposed restrictions are initially deferred, and subsequently recognized as revenue in the period the designated agency is funded.

Campaign revenue is comprised of unrestricted contributions from the current period campaign achievement and designated contributions recognized in the period. An allowance for pledge loss is provided annually based on historical percentages for pledge collections and on actual collection experience.

Revenue from fundraising activities is recognized as revenue when the event has taken place, amounts can be estimated and collectability is reasonably assured.

Grant revenues are recognized as revenue when the related program expense is incurred.

Certain United Ways are requested to act on behalf of employers and employee groups as the coordinator of their national campaigns and to receive and disburse funds on behalf of other United Ways within local communities. These campaigns are known as Centrally Coordinated Campaigns ("CCC"). These funds are reported separately in revenue when received or receivable.

Endowment contributions are recognized as increases in net assets in the year in which they are received.

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

When required by external restrictions, restricted investment income is accumulated with deferred contributions and recognized as revenue in the period in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Capital contributions

Capital contributions received for the purpose of acquiring capital assets are deferred and amortized on the same basis, and over the same periods, as the related capital asset.

Donations-in-kind

Materials and services

Donations of materials and services are not recorded unless the following two conditions are met: the fair market value of the donated goods and services can be reasonably estimated and the Organization would normally purchase the goods and services if not donated.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks and other institutions with maturities of three months or less.

Investments

Investments are recorded at fair value.

Capital assets

Purchased capital assets are recorded at cost less accumulated amortization. Contributed capital assets are recorded at fair value as at the date of contribution. Normal maintenance and repair items are expensed in the year incurred.

Amortization is provided on the straight-line basis at the rates set out below. It is expected that these procedures will charge operations with the cost of the capital assets over their estimated useful lives. Gain or loss on the disposal of individual assets is recognized in the statement of operations in the year of disposal.

Computer hardware	20%
Computer software	14% - 20%
Furniture and fixtures	20%
Leasehold improvements	20%
Photocopier	20%
Telephone system	20%

As required, these assets are tested for impairment.

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

Assets under capital lease

Assets and obligations under capital lease are accounted for at cost. The cost corresponds to the present value of the minimum lease payments. Amortization of assets under capital lease is calculated by the same method and rates as set out above.

Financial instruments

The Organization considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Organization accounts for the following as financial instruments:

- cash and cash equivalents
- accounts receivable
- pledges receivable
- investments
- allocations payable
- accounts payable and accrued liabilities

A financial asset or liability is recognized when the Organization becomes party to contractual provisions of the instrument.

Measurement

Financial assets or liabilities obtained in arm's-length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption.

Derecognition

The Organization removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Subsequent measurement

At each reporting date, the United Way measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets). The financial instruments measured at amortized cost are cash and cash equivalents, investments (GIC's), accounts receivable, pledges receivable, allocations payable, and accounts payable and accrued liabilities. Common shares and mutual funds are subsequently measured at fair value with changes in fair value charged to the statement of operations.

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

Impairment

Financial assets measured at cost or amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the statement of operations.

Measurement estimates

Management reviews the carrying amount of items in the financial statements at each statement of financial position date to assess the need for revisions. Many items in the preparation of these financial statements require management's best estimate based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to the statement of operations as appropriate in the year they become known.

Significant items subject to management estimates include:

<u>Financial statement element</u>	<u>Management estimate</u>
Pledges receivable	Allowance for doubtful pledges
Capital assets	Asset useful lives

2. PLEDGES RECEIVABLE

Details of year-end balances are as follows:

	2016	2015
	\$	\$
Pledges receivable		
Current year	1,348,752	1,345,158
Previous years	155,142	162,990
	1,503,894	1,508,148
Less allowance for doubtful pledges	91,248	88,074
	1,412,646	1,420,074

Pledges receivable, a substantial percentage of which are collectable from various employee groups, are recorded at the amounts pledged by the donors, less management's best estimate of amounts not collectible based on their past experience with similar pledges. The actual amounts collected may differ from the amounts recorded.

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

3. INVESTMENTS

Investments consist of the following:

	2016 \$	2015 \$
Guaranteed Investment Certificates	183,563	138,867
Common shares	51,966	34,500
Mutual funds	143,915	146,928
Investments	379,444	320,295

The Guaranteed Investment Certificates bear interest at 0.70% to 0.85% and mature in 2017.

The carrying value of the Guaranteed Investment Certificates is \$183,093 plus accrued interest of \$470 [2015 - \$138,137 plus accrued interest of \$730].

The shares represent a donation of 2,300,000 KWG Resources Inc. common shares dating back to 2011 (note 5). Also included are 9,500 shares of Brixton Metals Corporation, which were donated in 2016.

The mutual funds are comprised of BMO Monthly High Income Fund II Class, BMO US Equity Class, Dynamic Power American Growth Fund, Fidelity CDN Disciplined Equity Class and Franklin Bissett CDN Equity Fund.

4. CAPITAL ASSETS

[a] Details of year-end capital asset balances are as follows:

	Cost \$	Accumulated amortization \$	2016 Net book value \$	2015 Net book value \$
Computer hardware	46,296	29,087	17,209	24,068
Computer software	58,267	26,278	31,989	40,748
Furniture and fixtures	23,617	17,138	6,479	8,870
Leasehold improvements	8,915	6,241	2,674	4,457
Telephone system	4,730	4,730	-	-
	141,825	83,474	58,351	78,143
Assets under capital lease				
Photocopier	6,122	3,265	2,857	4,081
	147,947	86,739	61,208	82,224

Amortization for the year is \$23,542 [2015 - \$22,339].

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

[b] Capital asset additions during the year were as follows:

	2016	2015
	\$	\$
Computer hardware	1,836	8,509
Furniture and fixtures	690	2,476
Total additions	2,526	10,985

5. DESIGNATIONS RECEIVED, UNDISTRIBUTED

Included in designations received, undistributed are 2,300,000 common shares of KWG Resources Inc., which were donated to United Way of Thunder Bay in 2011, subject to a written memorandum of understanding with KWG Resources Inc.

The memorandum of understanding requires United Way of Thunder Bay to sell the shares and remit the net proceeds, after an administrative fee, from the sale of the shares to be used for the acquisition, furnishing, and maintenance of residences for students attending the Dennis Franklin Cromarty High School. KWG Resources Inc. retains the right to determine the timing of the share sale and payment. See note 3.

6. DEFERRED GRANT AND OTHER REVENUE

Deferred grant revenue is comprised of:

	2016	2015
	\$	\$
City of Thunder Bay	15,000	-
Ontario Trillium Foundation	-	54,025
J. Armand Bombardier Foundation	20,000	20,000
Other	270	-
	35,270	74,025

7. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions related to capital assets represent restricted contributions which were used to finance capital asset purchases and expenditures. The changes in the deferred capital contributions balance for the year are as follows:

	2016	2015
	\$	\$
Balance, beginning of year	43,984	48,582
Contributions received	-	5,000
Amount amortized to revenue in the year	(10,043)	(9,598)
Balance, end of year	33,941	43,984

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

8. OBLIGATION UNDER CAPITAL LEASE

The Organization has entered into lease agreement for a photocopier. The interest rate implicit in the lease is 8.75% and expires in April, 2019. The future minimum annual lease payments, together with the balance of the obligation, are as follows:

	\$
2017	1,497
2018	1,497
2019	373
Total minimum lease payments	3,367
Less amounts representing interest	342
	3,025
Less current portion	1,271
	1,754

9. INVESTED IN CAPITAL ASSETS

[a] The net assets invested in capital assets consists of the following:

	2016 \$	2015 \$
Capital assets, net	61,208	82,224
Amounts financed by deferred capital contributions	(33,941)	(43,984)
Balance, end of year	27,267	38,240

[b] Change in net assets invested in capital assets is calculated as follows:

	2016 \$	2015 \$
Amortization of deferred capital contributions	10,043	9,598
Amortization of capital assets funded by capital contributions	(10,043)	(9,598)
Amortization of other capital assets	(13,499)	(12,741)
	(13,499)	(12,741)
Purchase of capital assets	2,526	10,985
Capital contributions received during the year	-	(5,000)
	2,526	5,985
	(10,973)	(6,756)

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

10. RESTRICTIONS ON NET ASSETS

The Board of Directors has placed several internal restrictions on the net assets of the Organization, as follows:

Operational Reserve

The Operational Reserve is to be used to finance general operating costs between campaigns and to cover one-time expenditures as approved by the Board of Directors.

While the Organization functions on a not-for-profit basis, it is deemed prudent to retain an accumulated reserve to provide for the contingencies noted above. The cap for this reserve has been established at 20% of the previous year's actual campaign achievement. An amount equivalent up to 1% of the prior year's net campaign revenue can be allocated to this reserve annually at the discretion of the Board. In 2016, the allocation to the reserve was \$nil [2015 - \$25,164]. In 2016, the Board approved a transfer of \$9,504 from the reserve to fund costs related to Thunder Bay Counts. Interest earned on the operational reserve investments is also allocated to the operational reserve and amounted to \$1,357 for 2016 [2015 - \$1,738].

The Tomorrow Fund

The Tomorrow Fund was established in 2009 as a permanent endowment fund to ensure that the Organization's tradition of caring continues into the future.

The Tomorrow Fund represents internally and externally designated amounts. Externally designated amounts refer to those gifts which have been specifically directed to The Tomorrow Fund by the donor. Internally designated amounts are bequests, memorial donations and other planned gifts that were donated to the Organization and have been transferred to The Tomorrow Fund by the Board. The Board of Directors may make the internally designated portion of The Tomorrow Fund available, should the circumstance warrant.

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

Bequests, endowments, memorial donations and other planned gifts are encouraged, and will be directed to The Tomorrow Fund, unless the donor has indicated otherwise.

Any investment income earned on the funds endowed are allocated to the operations of the Organization for the Community Fund.

The Tomorrow Fund consists of the following designations:

	2016	2015
	\$	\$
Externally restricted	109,042	108,042
Internally restricted	110,281	27,824
	219,323	135,866

Endowment contributions of \$1,000 [2015 - \$4,030] have been added to The Tomorrow Fund on the statement of changes in net assets as described in note 1. These amounts are not included in revenue on the statement of operations.

11. COMMITMENTS

The Organization leases an office space under an operating lease which expires July 31, 2018. In addition to basic rent, the lease requires the Organization to pay for common costs to the premises.

The minimum rental payments required under the terms of the leases for the next two years are as follows:

	\$
2017	110,177
2018	64,270
	174,447

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

12. DONATIONS AND FUNDRAISING COSTS

Donations and fundraising revenue reported on the statement of operations have been reported, net of fundraising costs, as follows:

	2016 \$	2015 \$
Campaign donations and fundraising revenue	2,698,795	2,671,632
Donor designations related to current campaign	(446,246)	(481,518)
Donor designations paid during the year	397,032	478,611
Donations and fundraising revenue, gross	2,649,581	2,668,725
Costs for promotional events	-	(13,495)
Donations and fundraising revenue, net	2,649,581	2,655,230

13. STATEMENT OF CASH FLOWS

The net change in non-cash working capital balances related to operations consists of the following:

	2016 \$	2015 \$
Decrease (increase) in current assets		
Accounts receivable	5,235	(19,176)
Harmonized Sales Tax receivable	1,238	18,521
Pledges receivable	7,428	(53,051)
Prepaid expenses	(4,093)	9,511
	9,808	(44,195)
Increase (decrease) in current liabilities		
Allocations payable	(36,636)	43,090
Designations received, undistributed	(6,480)	(119,322)
Accounts payable and accrued liabilities	9,950	774
Government remittances payable	(171)	(8,417)
Deferred grant and other revenue	(38,755)	33,060
Deferred designation revenue	(30,433)	(28,936)
	(102,525)	(79,751)
	(92,717)	(123,946)

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

14. DONATIONS-IN-KIND

[a] Sponsored employee representatives

During the year, the Organization received the benefit of services of "sponsored employee representatives" to assist with the 2016 campaign. These representatives were provided by City of Thunder Bay, Confederation College, Copperfin Credit Union, Ministry of Government and Consumer Services, Ministry of Natural Resources and Forestry, and Ministry of Transportation. As the services of these individuals would not otherwise have been purchased, the contributions were not reflected in these financial statements.

[b] Volunteers

Volunteers contribute their time to assist the United Way of Thunder Bay in carrying out its fundraising activities. Because of the difficulty of determining their fair value, these contributed services are not recognized in the financial statements.

15. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Organization assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of the financial statements in assessing the extent of risk related to financial instruments.

[a] Credit risk

Credit risk arises from cash and cash equivalents and credit exposures on outstanding pledges receivable. Cash and cash equivalents are held at major financial institutions minimizing any potential exposure to credit risk. Management annually assesses its pledges receivables, and has provided an allowance for pledge loss based on historical percentages for pledge collections and on actual collection experience.

[b] Market risk

The Organization is subject to market risk on the investments carried at fair value. These investments are subject to market risk such that the fair value of these investments may change as a result of factors specific to a particular investment or as a result of factors affecting all instruments trading in the market. The Organization manages this risk by using an experienced portfolio manager.

[c] Liquidity risk

The Organization's liquidity risk represents the risk that the Organization could encounter difficulty in meeting obligations associated with its financial liabilities. The Organization is exposed to liquidity risk mainly in respect of its accounts payable and accrued liabilities. Liquidity risk is not considered to be significant.

United Way of Thunder Bay

Notes to the Financial Statements

December 31, 2016

16. ALLOCATION OF GENERAL MANAGEMENT AND ADMINISTRATIVE EXPENDITURES TO FUNCTIONAL AREAS

United Way of Thunder Bay is granted use of the United Way logo and other branded materials to support its fundraising and its community programs, services and collaborative activities through its membership in United Way of Canada. In respect of this right, United Way of Thunder Bay upholds the financial and reporting policies established by United Way Centraide Canada to ensure consistency and transparency across the United Way movement.

General management and administrative expenditures are incurred to support functional areas and are allocated to fundraising and community impact activities expenses based on the estimated time spent in each area.

	2016	2015
	%	%
To fundraising expenses	65.0	63.0
To community impact activities expenses	35.0	37.0

United Way of Thunder Bay Schedule 1

Community Fund Allocations and Donor Designations

Year ended December 31 2016

	Community Fund Allocations \$	Donor Designations \$	Total \$
Canadian Hearing Society	45,155	1,136	46,291
Canadian Mental Health Association - Thunder Bay Branch	26,025	6,180	32,205
CNIB	57,712	1,201	58,913
Canadian Red Cross Society	16,000	9,458	25,458
Catholic Family Development Centre	55,173	2,321	57,494
Children's Centre Thunder Bay	55,893	11,039	66,932
Community Arts & Heritage Education Program	5,500	100	5,600
Community Clothing Assistance	31,972	9,972	41,944
Elizabeth Fry Society of Northwestern Ontario	30,000	400	30,400
Evergreen a United Neighbourhood	25,329	2,505	27,834
Faye Peterson Transition House	31,000	5,648	36,648
Hospice Northwest	25,000	911	25,911
Independent Living Resource Centre	11,250	69	11,319
John Howard Society of Thunder Bay	84,798	1,018	85,816
Lakehead Social Planning Council	70,082	1,236	71,318
March of Dimes Canada	26,722	3,854	30,576
New Directions Workers' Resource Centre	8,000	-	8,000
Northwestern Ontario Women's Centre	11,000	1,190	12,190
Our Kids Count of Thunder Bay	98,491	11,251	109,742
Regional Food Distribution Association	89,537	7,663	97,200
Shkoday Abinojiiwaak Obimiwedoon	31,311	1,163	32,474
St. Andrew Soup Kitchen Inc.	15,670	4,294	19,964
St. John's Ambulance - Thunder Bay Branch	3,750	609	4,359
Thunder Bay and Area Victims Services	1,395	2,074	3,469
Thunder Bay Big Brother/Big Sister Association	1,475	4,752	6,227
Thunder Bay Boys & Girls Club	62,000	9,362	71,362
Thunder Bay Counselling Centre	104,531	1,028	105,559
Thunder Bay Food Bank	47,472	8,197	55,669
Thunder Bay Literacy Group	22,000	1,554	23,554
Volunteer Thunder Bay	27,700	179	27,879
Total funded agencies	1,121,943	110,364	1,232,307
Other registered charities	15,323	286,668	301,991
Net allocations and donor designations	1,137,266	397,032	1,534,298

Included in community fund allocations is \$1,000,603 for funded agency programs and \$136,663 for corporate program sponsorship, collaborative fundraising shares and Youth for Community grants.

See accompanying notes to the financial statements.

United Way of Thunder Bay **Schedule 1 cont'd**
Community Fund Allocations and Donor Designations
Year ended December 31 2015

	Community Fund Allocations \$	Donor Designations \$	Total \$
Canadian Hearing Society	46,192	660	46,852
Canadian Mental Health Association - Thunder Bay Branch	26,655	4,660	31,315
CNIB	62,758	1,371	64,129
Canadian Red Cross Society	24,382	24,162	48,544
Catholic Family Development Centre	56,188	1,816	58,004
Children's Centre Thunder Bay	55,654	11,958	67,612
Community Arts & Heritage Education Program	5,500	10	5,510
Community Clothing Assistance	31,972	10,300	42,272
Community Living Thunder Bay	-	724	724
Elizabeth Fry Society of Northwestern Ontario	30,000	150	30,150
Evergreen a United Neighbourhood	25,401	537	25,938
Faye Peterson Transition House	25,000	6,430	31,430
Hospice Northwest	36,812	2,292	39,104
Independent Living Resource Centre	10,186	101	10,287
John Howard Society of Thunder Bay	77,404	1,775	79,179
Lakehead Social Planning Council	70,612	3,509	74,121
March of Dimes Canada	27,310	3,294	30,604
New Directions Workers' Resource Centre	8,000	-	8,000
Northwestern Ontario Women's Centre	11,000	565	11,565
Our Kids Count of Thunder Bay	63,122	7,882	71,004
Regional Food Distribution Association	98,751	9,723	108,474
Shkoday Abinojjiwaak Obimiwedoon	31,311	1,000	32,311
St. John's Ambulance - Thunder Bay Branch	7,500	691	8,191
Thunder Bay and Area Victims Services	1,925	1,318	3,243
Thunder Bay Big Brother/Big Sister Association	45,764	1,194	46,958
Thunder Bay Boys & Girls Club	66,464	6,504	72,968
Thunder Bay Counselling Centre	106,619	1,501	108,120
Thunder Bay Food Bank	47,472	10,553	58,025
Thunder Bay Literacy Group	24,000	798	24,798
Volunteer Thunder Bay	29,756	528	30,284
Total funded agencies	1,153,710	116,006	1,269,716
Other registered charities	-	362,605	362,605
Net allocations and donor designations	1,153,710	478,611	1,632,321

Included in community fund allocations is \$1,028,992 for funded agency programs and \$124,718 for corporate program sponsorship, collaborative fundraising shares and Youth for Community grants.

See accompanying notes to the financial statements.

United Way of Thunder Bay Expenses

Schedule 2

Year ended December 31	2016	2015
	\$	\$
GENERAL MANAGEMENT AND ADMINISTRATIVE		
Amortization	23,542	22,339
Computers and equipment maintenance	18,311	20,019
Employee benefits	25,486	24,710
Mileage and parking	3,053	3,084
Occupancy	82,927	79,986
Office	44,066	43,600
Property taxes	12,394	13,121
Salaries	130,980	123,249
Telephone and communications	12,940	13,132
Utilities	10,588	10,935
	364,287	354,175
Allocation to Thunder Bay Counts	(7,579)	-
	356,708	354,175
Allocation to fundraising expenses <i>[note 16]</i>	(231,860)	(223,131)
Allocation to community impact activities <i>[note 16]</i>	(124,848)	(131,044)
	-	-
FUNDRAISING		
Advertising and public relations	26,391	25,468
Campaign supplies and contracted labour	51,091	42,045
Employee benefits	53,332	52,370
Salaries	271,579	261,218
Travel and training	4,667	10,441
	407,060	391,542
Allocation of general management and administrative expenditures to functional areas <i>[note 16]</i>	231,860	223,131
	638,920	614,673
UNITED WAY COMMUNITY IMPACT ACTIVITIES		
Community impact initiatives	175,334	185,472
Day of Caring	3,542	-
United Way of Canada membership	27,333	20,894
Thunder Bay Counts	67,809	65,539
	274,018	271,905
Allocation of general management and administrative expenditures to functional areas <i>[note 16]</i>	124,848	131,044
	398,866	402,949