



Financial Statements

United Way/Centraide
(Central N.B./Région du Centre du N.B.) Inc.

March 31, 2021

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Independent auditors' report

Grant Thornton LLP
400-570 Queen Street
PO Box 1054
Fredericton, NB E3B 5C2

T +1 506 458 8200
F +1 506 453 7029

To the Members of
United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc.

Qualified Opinion

We have audited the financial statements of United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. ("the Organization"), which comprise the statement of financial position as at March 31, 2021, and the statement of operations and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly in all material respects, except for the possible effects of the matter described in the Basis for qualified opinion paragraph, the financial position of United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. derives revenue from donations from the public, 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 United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1, 2020 and 2019 and March 31, 2021 and 2020. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Fredericton, Canada
June 16, 2021

Grant Thornton LLP
Chartered Professional Accountants

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Statements of operations and changes in fund balances

Year Ended March 31 **2021** **2020**

Revenue		
Donations processed and fundraising events	1,192,409	\$1,137,690
Funds transferred from other United Ways-Centraides	94,808	272,749
Funds collected on behalf of other United Ways-Centraides	<u>8,587</u>	<u>8,040</u>
	1,295,804	1,418,479
Less: provision for uncollectable pledges	<u>(55,759)</u>	<u>(48,843)</u>
Net campaign revenue	1,240,045	1,369,636
Sponsorship	3,000	14,000
Other revenue	10,364	13,389
Investment revenue	-	4,123
Grant revenue	5,462	45,916
Atlantic Compassion Fund	278,271	17,000
Management fee	24,000	14,000
Out of the Cold	20,270	-
Government Assistance	153,042	-
Horizons for Seniors Programs	69,629	-
Food For All NB (Note 4)	318,920	-
Emergency Community Support Fund	<u>883,842</u>	<u>-</u>
	3,006,845	1,478,064
Campaign expenses (page 15)	<u>255,152</u>	<u>289,565</u>
Net amount available for community investments and programs	2,751,693	1,188,499
Food For All NB community investments and expenses (page 17)	318,920	-
Community investments and program expenses (page 16)	<u>2,316,395</u>	<u>1,146,675</u>
Excess (deficiency) of revenue over expenses	<u>\$ 116,378</u>	<u>\$ 41,824</u>

	<u>Investment in equipment</u>	<u>Unrestricted</u>	<u>Restricted</u>	2021 Total	2020 <u>Total</u>
Fund balance, beginning of year	\$ 8,288	\$ 446,096	\$ 7,000	\$ 461,384	\$ 419,560
Excess (deficiency) of revenue over expenses	(3,355)	119,733	-	116,378	41,824
Investment in equipment	<u>3,414</u>	<u>(3,414)</u>	-	-	-
Fund balance, end of year	<u>\$ 8,347</u>	<u>\$ 562,415</u>	<u>\$ 7,000</u>	<u>\$ 577,762</u>	<u>\$ 461,384</u>


See accompanying notes to the financial statements.

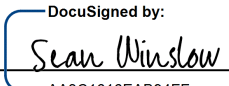
**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Statement of financial position

March 31	2021	2020
Assets		
Cash and cash equivalents	\$1,052,086	\$ 736,318
Receivables	16,580	11,377
Prepaid expenses	16,362	16,189
	<u>1,085,028</u>	<u>763,884</u>
Pledges receivable – current year campaign	552,747	599,753
Pledges receivable – prior year campaign	42,626	64,655
Less: allowance for uncollectible pledges	<u>(40,000)</u>	<u>(40,000)</u>
	<u>555,373</u>	<u>624,408</u>
Capital assets (Note 3)	<u>8,347</u>	<u>8,287</u>
	<u>\$1,648,748</u>	<u>\$1,396,579</u>
Liabilities		
Payables and accruals		
Trade	\$ 88,721	\$ 26,003
Government remittances	12,480	8,855
Deferred revenue (Note 8)	197,372	216,009
Due to Food For All NB (Note 4)	-	93,335
Accrued allocations	<u>772,413</u>	<u>590,993</u>
	<u>1,070,986</u>	<u>935,195</u>
Fund balances		
Invested in equipment	8,347	8,288
Unrestricted	562,415	446,096
Restricted	<u>7,000</u>	<u>7,000</u>
	<u>577,762</u>	<u>461,384</u>
	<u>\$1,648,748</u>	<u>\$1,396,579</u>

Commitments (Note 6)

On behalf of the board

DocuSigned by:

 _____ President
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 _____ Treasurer
 AA3C1616EAB94FF...

See accompanying notes to the financial statements.

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Statement of cash flows

Year Ended March 31	2021	2020
Increase (decrease) in cash and cash equivalents		
Operating		
Excess of revenue over expenses	\$ 116,378	\$ 41,825
Amortization of capital assets	3,355	4,464
Net change in non-cash working capital	<u>199,448</u>	<u>63,619</u>
	319,181	109,908
Financing and investing		
Purchase of capital assets	<u>(3,414)</u>	<u>(5,466)</u>
Net increase (decrease) in cash and cash equivalents	315,767	104,442
Cash and cash equivalents, beginning of year	<u>736,319</u>	<u>631,876</u>
Cash and cash equivalents, end of year	<u>\$1,052,086</u>	<u>\$ 736,318</u>

See accompanying notes to the financial statements.

United Way/Centraide (Central N.B./ Région du Centre du N.B.) Inc.

Notes to the financial statements

March 31, 2021

1. Purpose of the Organization

The purpose of the Organization is to improve lives and build community by engaging individuals and mobilizing collective action. The Organization raises funds which are provided to various registered Canadian charities based upon donor designation and needs identified by the community. The Organization is incorporated under the New Brunswick Companies Act as a not-for-profit organization and is exempt from tax under paragraph 149(1)(1) of the Income Tax Act.

2. Summary of significant accounting policies

Basis of presentation

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

Revenue and expenses

Revenue

Revenue from campaign donations is recorded on an accrual basis. Revenue is recognized for amounts pledged but not received in the period the pledges are made. Revenue from external program support is recorded using the deferral method and only recognized once the allocation of the funds have been approved by the board. Investment income is recognized on an accrual basis, as it is earned.

The Organization records revenue from bequests when the proceeds are received and it has been determined that any conditions attached to the bequests are acceptable to the Organization.

Expenses

Expenses are recorded on an accrual basis and are charged to three functional areas of the Organization: administrative, campaign and community programs.

Administrative expenses are incurred to operate the Organization and its programs in a cost-effective manner while maximizing all opportunities to further the Organization's purpose. The Organization allocates all of its administrative expenses to the other areas using the method disclosed in Note 5 to the financial statements.

Community investments (allocations) to partner and non-partner agencies, as well as donor options paid by other United Ways are charged directly to community programs and are recognized when the Board has authorized the allocations recommended by the Allocation Committee.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and short-term deposits with original maturities of twelve months or less.

Capital assets

Capital assets are amortized on a straight-line basis over five years. One half of the rate of amortization is used in the year of acquisition.

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Notes to the financial statements
March 31, 2021

2. Summary of significant accounting policies (continued)

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
- receivables
- other receivables
- pledges receivable
- payables and accruals

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

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. Financing fees and transaction costs on financial instruments subsequently measured at fair value are expensed as incurred.

The Organization subsequently measures all of its financial assets and financial liabilities at cost or amortized cost less any reduction for impairment.

Financial assets measured at cost or amortized cost less any reduction for impairment includes cash and cash equivalents and receivables, other receivables and pledges receivable. Financial liabilities measured at amortized cost include payables and accruals.

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to the financial statements. These estimates are based on management's best knowledge of current events and actions that the Organization may undertake in the future. These estimates and assumptions may affect the amount of assets and liabilities presented as at the reporting date and the reported amount of revenue and expenses during the fiscal period. Significant estimates in the financial statements include collection estimates pertaining to pledges receivable and resource deployment estimates to assist in allocating administrative expenses. Actual results may differ from the estimates and assumptions used.

3. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	2021 Net Book Value	2020 Net Book Value
Computer and office equipment	<u>\$ 41,603</u>	<u>\$ 33,256</u>	<u>\$ 8,347</u>	<u>\$8,287</u>

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Notes to the financial statements
March 31, 2021

4. Food For All NB

In January 2014, the Organization entered into an arrangement where it provided financial administration of funds issued to Food For All NB (FFANB) by Department of Public Health New Brunswick – Department of Health (formerly the Department of Healthy and Inclusive Communities). In April of 2020, the relationship with FFANB was expanded whereby the Organization functions as the anchor entity for FFANB activities, financial administration, and oversight. During the COVID-19 pandemic, FFANB's infrastructure was leveraged to host and deliver a number of emergency food-security initiatives. Funding and outputs for these initiatives are overseen by the Organization and delivered as part of its programs.

	<u>2021</u>
Opening balance, Due to Food for All NB	\$ (93,335)
Add: Due to Food for All NB – recognized into income	93,335
Add: Government grants	114,992
Add: Other funding	335,037
Add: Government assistance	41,280
Less: Deferred revenue (Note 8)	<u>(172,389)</u>
Total Food for All NB Revenue	<u>\$ 318,920</u>

5. Expense allocation

The Organization allocates its administrative costs to other functional areas: campaign and programs. General costs which do not pertain specifically to any function are considered administrative and are allocated. Administrative costs, summarized on page 12, have been allocated as follows:

Campaign expenses	54%
Program expenses	46%

6. Commitments

The Organization has entered into agreements to lease its premises and office equipment at minimum lease payments as follows:

2022	\$19,975
2023	\$19,975
2024	\$19,975
2025	\$19,975
2026	\$19,975

7. Bank indebtedness

The Organization has an operating line of credit of \$50,000 of which none was utilized at March 31, 2021.

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Notes to the financial statements
March 31, 2021

8. Deferred revenue

Deferred revenue is comprised of the following:

	<u>2021</u>	<u>2020</u>
Food for All NB (Note 4)	\$ 172,389	\$ -
Nackawic community funds	24,983	29,457
Atlantic Compassion Fund	-	133,000
Housing First Funds	-	34,213
Out of the Cold	-	19,239
Total	<u>\$ 197,372</u>	<u>\$ 216,009</u>

9. Financial instruments

The Organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the Organization's risk exposures and concentrations at March 31, 2021:

Credit risk

The Organization is subject to credit risk through its pledges receivable since failure of the parties to fulfil their pledges could result in significant financial losses for the Organization.

Liquidity risk

Liquidity risk is the risk that the Organization will not be able to meet a demand for cash or fund its obligations as they come due. The Organization is exposed to this risk mainly in respect of its payables and accruals. The Organization meets its liquidity requirements by preparing and monitoring forecasts of cash flows from operations and maintaining an operating credit line of \$50,000. There has been no change to the risk exposure from prior year.

10. Transparency, accountability and financial reporting

The Organization follows the reporting guidelines as outlined in its membership agreement with United Way of Canada – Centraide Canada. As part of these guidelines, each member calculates fundraising and allocation ratios. These ratios are summarized as follows:

	<u>2021</u>	<u>2020</u>
Campaign ratio		
Total revenue	\$ 3,006,845	\$ 1,478,064
Add: provision for uncollectible pledges	<u>55,759</u>	<u>48,843</u>
Total revenue for campaign	\$ 3,062,603	\$ 1,526,907
Direct campaign expenses (page 15)	\$ 196,505	\$ 231,626
Allocation of administrative expenses (page 13)	<u>58,647</u>	<u>57,939</u>
Total campaign expenses	\$ 255,152	\$ 289,565
Ratio	8.3%	19.0%

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Notes to the financial statements
March 31, 2021

11. Government of Canada Workplace Charitable Campaign Expenses

Included within campaign expenses, detailed on page 14, are campaign expenses that relate directly to the Government of Canada Workplace Charitable Campaign Expenses. These directly attributable expenses are as follows:

	<u>2021</u>	<u>2020</u>
Audit and accounting	\$ 1,997	\$ 1,426
Campaign expenses and supplies	29	204
Computer services	1,572	810
Dues and fees	486	22
Insurance	377	287
Interest and bank charges	1,296	863
Occupancy	4,644	3,878
Office and printing	1,878	2,944
Postage	206	217
Publicity	506	561
Salaries and wages	28,371	22,533
Service contracts	748	552
Telephone and utilities	1,648	1,414
Training	17	360
Travel and conferences	65	172
	<u>\$ 43,839</u>	<u>\$ 36,243</u>

12. Impact of COVID-19

The spread of COVID-19 has severely impacted many local economies around the globe. In many countries including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to business worldwide, resulting in an economic slowdown. Government and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

As a result of public health guidelines issued from the Province of New Brunswick, the Organization has had to modify interaction with the public which included cancelling and modifying planned fundraising activities. The Organization has assessed that there were no adjusting events for the statement of financial position and results of operations as of and for the year ended March 31, 2021.

In April 2020, the Organization began applying for funding from the Federal Government under the Canada Emergency Wage Subsidy (CEWS) Program, the Canada Emergency Rent Subsidy (CERS) Program, and the Temporary Wage Subsidy (TWS) Program. During the year ended March 31, 2021, the Organization recognized and included the following subsidies in Government Assistance: CEWS - \$183,029, CERS - \$9,566, & TWS - \$1,725.

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Notes to the financial statements
March 31, 2021

13. Comparative figures

Comparative figures have been adjusted to conform to changes in the current year presentation.

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Schedule of administrative expenses
Year Ended March 31

	2021	2020
Amortization	\$ 3,355	\$ 4,464
Audit and accounting	12,332	10,899
Computer services	8,003	5,713
Dues and fees	170	169
Employee benefits	4,246	3,946
Insurance	2,329	2,192
Interest and bank charges	2,250	2,323
Legal fees	2,941	-
Occupancy	28,686	29,651
Office and printing	6,361	8,935
Postage	311	930
Publicity	500	1,045
Salaries and wages	23,212	21,713
Service contracts	4,617	4,218
Telephone and utilities	9,293	9,923
Training	47	-
Translation	-	380
Travel and conferences	90	794
Gain on disposal of assets	<u>(138)</u>	<u>-</u>
	\$ 108,605	\$ 107,295
Allocation to campaign expenses (Note 5)	\$ 58,647	\$ 57,939
Allocation to program expenses (Note 5)	\$ 49,958	\$ 49,356

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Schedule of community investments (allocations)
Year Ended March 31 **2021** **2020**

Community investments (allocations)

Ability New Brunswick Inc.	\$ 40,000	\$ 32,260
Adult Literacy Fredericton	9,006	6,750
Atlantic Compassion Fund	278,336	17,000
Autism Connections Fredericton	5,000	-
Big Brothers-Big Sisters Association Inc.	28,750	30,860
Canadian National Institute for the Blind	20,000	13,870
Capital Region Mental Health and Addictions Association	20,500	13,920
CHIMO Helpline	12,000	10,500
Chipman Youth Centre Inc.	8,500	4,500
Chipman Community Care Inc.	3,000	-
Community Health Clinic	16,000	7,500
Easter Seals New Brunswick	20,000	7,500
Emergency Community Support Fund	825,511	-
Family Enrichment and Counselling Services	45,000	30,000
Fredericton Boys and Girls Club	35,000	33,380
Fredericton Homeless Shelters	27,000	19,500
Sexual Violence New Brunswick Inc.	43,000	31,510
Habitat for Humanity Fredericton Area	10,000	-
Housing First	10,120	-
Jobs Unlimited	27,000	18,750
John Howard Society	55,000	44,630
Liberty Lane	25,000	22,500
Meals on Wheels	25,000	17,400
Multicultural Association of Fredericton	35,000	18,000
Nackawic and Area Investment	16,172	18,000
Neil Squire Society	5,000	-
Neqotkuk Health Center	6,000	-
New Brunswick Association for Community Living	25,000	18,750
New Brunswick Youth Orchestra	18,750	18,760
New Horizons for Seniors Program	64,821	-
Opal Family Services	24,000	20,250
Oromocto Helpline/Food Bank	15,000	15,230
Out of the Cold Shelter	39,239	22,900
Partners for Youth	10,000	-
Sunbury West Headstart	3,000	2,780
Youth in Transition	27,500	22,500
	1,878,205	519,500
Donor options partner agencies	21,052	49,438
Total	\$ 1,899,257	\$ 568,938

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Schedule of campaign expenses

Year Ended March 31	2021	2020
Campaign expense and supplies	\$ 14,332	\$36,240
Employee benefits	15,885	13,915
Interest and bank charges	5,756	4,277
Centrally coordinated campaign processing fees	14,022	22,669
Office and printing	9,775	14,078
Postage	962	726
Publicity	819	1,738
Salaries and wages	131,892	132,697
Telephone and utilities	884	884
Training	58	2,752
Translation	1,805	1,129
Travel and conferences	314	521
	<u>196,505</u>	<u>231,626</u>
Allocation of administrative expenses (page 13)	<u>58,647</u>	<u>57,939</u>
Total campaign expenses	<u>\$ 255,152</u>	<u>\$ 289,565</u>

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.**
Schedule of community investments and program expenses
Year Ended March 31 **2021** **2020**

Allocation and Designations

Allocations to partner agencies (community investments) (page 14)	\$ 1,899,257	\$ 568,938
Donor option to non-partner agencies	131,464	206,038
Donor options paid by other United Ways-Centraides	<u>36,533</u>	<u>103,282</u>
	2,067,254	878,258
Program expenses		
Computer services	10,905	3,376
Employee benefits	15,696	17,989
National agency expenses - United Way Canada	12,495	11,289
Office and printing	281	18
Postage	53	-
Program funding	2,000	11,617
Publicity	413	-
Salaries and wages	156,501	164,530
Supplies	-	425
Training	95	-
Translation	533	145
Travel and conferences	<u>211</u>	<u>9,672</u>
	<u>2,266,436</u>	<u>1,097,319</u>
Allocation of administrative expenses (page 13)	<u>49,958</u>	<u>49,356</u>
Total program expenses	<u>\$ 2,316,395</u>	<u>\$ 1,146,675</u>

**United Way/Centraide (Central N.B./
Région du Centre du N.B.) Inc.
Schedule of Food For All NB community investments and
expenses**

Year Ended March 31

2021

Allocation to Good Food Access funding	\$ 85,131
Program expenses	
Audit and accounting	\$ 1,002
Computer services	4,716
Conference and meetings	11,093
Dues and fees	2,730
Employee benefits	16,944
Good food access funding (page 15)	85,131
Legal fees	187
Occupancy	312
Office and printing	8,544
Postage	79
Publicity	579
Salaries and wages	166,191
Service contracts	13,742
Telephone and utilities	1,024
Training	1,500
Translation	4,962
Travel and conferences	<u>181</u>
Total Food For All NB Community investments and expenses	<u>\$ 318,920</u>