

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Financial Statements

Year Ended March 31, 2016

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Index to Financial Statements

Year Ended March 31, 2016

	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Changes in Net Assets	5
Statement of Revenues and Expenditures	6
Statement of Cash Flow	7
Notes to Financial Statements	8 - 14
Jubilee Place (<i>Schedule 1</i>)	15
Homeless Outreach (<i>Schedule 2</i>)	16

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Canadian Mental Health Association - Cariboo Chilcotin Branch have been prepared in accordance with Canadian generally accepted accounting principles. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Canadian Mental Health Association - Cariboo Chilcotin Branch's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board meets periodically with management and the Associations' auditors to review significant accounting, reporting and internal control matters. The Board reviews the financial statements and discusses with the auditors, prior to its approval of the financial statements. The Board also considers and approves the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the Board of Directors by PMT Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.


Executive Director


Chair person - Board of Directors



INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Mental Health Association - Cariboo Chilcotin Branch

We have audited the accompanying financial statements of Canadian Mental Health Association - Cariboo Chilcotin Branch, which comprise the statement of financial position as at March 31, 2016 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and notes, comprising 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.

(continues)

Independent Auditor's Report to the Members of Canadian Mental Health Association - Cariboo Chilcotin Branch *(continued)*

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Canadian Mental Health Association - Cariboo Chilcotin Branch as at March 31, 2016 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis.

Williams Lake, BC
August 17, 2016


PMT CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

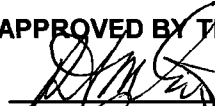

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Statement of Financial Position

March 31, 2016

	2016	2015
ASSETS		
Current		
Cash	\$ 339,998	\$ 358,692
Accounts receivable (Note 5)	27,769	22,444
Interest receivable	497	-
Prepaid expenses	12,593	23,628
	<u>380,857</u>	404,764
Capital assets (Note 6)	118,128	133,501
Long term investments (Note 7)	2,800	2,800
	<u>\$ 501,785</u>	<u>\$ 541,065</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 8)	\$ 168,070	\$ 134,063
Damage deposits repayable	6,358	5,785
Deferred income (Note 9)	100,281	111,583
Subsidy repayable (Note 10)	23,319	14,654
	<u>298,028</u>	266,085
Deferred capital contributions (Note 11)	78,980	84,181
	<u>377,008</u>	350,266
Lease commitments and contingencies (Note 12)		
NET ASSETS		
Unrestricted net assets	65,630	121,480
Invested in capital assets	39,147	49,319
Restricted Fund (Note 12)	20,000	20,000
	<u>124,777</u>	190,799
	<u>\$ 501,785</u>	<u>\$ 541,065</u>

APPROVED BY THE DIRECTORS


 _____ Director

 _____ Director

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Statement of Changes in Net Assets

Year Ended March 31, 2016

	Unrestricted Net Assets	Invested in Capital Assets	Restricted Fund (Note 12)	2016	2015
Net assets - beginning of year	\$ 121,480	\$ 49,319	\$ 20,000	\$ 190,799	\$ 122,976
Deficiency of revenue over expenditures	(32,531)	(10,172)	-	(42,703)	82,477
Subsidy repaid (refundable) (Note 10)	(23,319)	-	-	(23,319)	(14,654)
Net assets - end of year	\$ 65,630	\$ 39,147	\$ 20,000	\$ 124,777	\$ 190,799

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Statement of Revenues and Expenditures

For the Year Ended March 31, 2016

	2016	2015
Revenue		
Interior Health Authority	\$ 766,657	\$ 778,986
Jubilee Place (<i>Schedule 1</i>)	306,079	421,680
Contracts - Other	209,800	211,596
Province of British Columbia	199,033	201,196
Fees	116,272	128,882
Homeless Outreach (<i>Schedule 2</i>)	79,400	83,740
Gaming	62,140	54,688
Miscellaneous	35,278	13,198
Grants	33,664	24,600
Donations	18,534	4,553
Fundraising	9,069	6,619
Rental revenue	7,455	20,442
Administration fee	6,150	23,100
Office rent recovery	2,000	5,000
Amortization of deferred capital contributions	9,079	7,285
	<u>1,860,610</u>	<u>1,985,565</u>
Expenditures		
Activity costs	7,950	8,457
Advertising and promotion	5,461	2,030
Amortization	18,605	17,426
Bad debts	1,642	2,275
Bank charges	1,849	1,944
Client expenses	10,881	11,027
Contract services	71,768	57,999
Equipment rentals	4,191	3,428
Finance services (<i>Note 7</i>)	59,601	77,560
Furniture and equipment	2,920	4,646
Homeless Outreach (<i>Schedule 2</i>)	84,283	84,506
Insurance	11,779	8,408
Jubilee Place (<i>Schedule 1</i>)	334,327	396,433
Memberships	3,549	1,753
Office and miscellaneous	79,250	70,958
Professional fees	3,248	3,929
Projects	4,164	1,729
Property taxes	-	788
Rental	108,531	111,890
Repairs and maintenance	13,381	15,627
Resource materials	199	155
Telephone and utilities	43,146	42,516
Training	15,963	6,357
Travel	12,679	8,848
Vehicle	12,089	8,315
Wages and benefits	991,757	954,334
	<u>1,903,213</u>	<u>1,903,338</u>
Excess (deficiency) of revenue over expenditures from operations	(42,603)	82,227
Other income		
Gain (loss) on disposal of assets	(100)	250
Excess (deficiency) of revenue over expenditures	\$ (42,703)	\$ 82,477

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH**Statement of Cash Flow****Year Ended March 31, 2016**

	2016	2015
Operating activities		
Excess (deficiency) of revenue over expenditures	\$ (42,703)	\$ 82,477
Items not affecting cash:		
Amortization of capital assets	35,555	34,173
Loss (gain) on disposal of assets	100	(250)
Amortization of deferred capital contributions	(25,483)	(23,486)
	<u>(32,531)</u>	92,914
Changes in non-cash working capital:		
Accounts receivable	(5,325)	22,310
Interest receivable	(497)	-
Accounts payable and accrued liabilities	34,007	(40,783)
Deferred income	(11,302)	(7,290)
Prepaid expenses	11,035	(5,121)
Damage deposits repayable	573	(1,039)
Subsidy repayable	8,665	(1,364)
	<u>37,156</u>	(33,287)
Cash flow from operating activities	<u>4,625</u>	59,627
Investing activities		
Purchase of capital assets	(20,282)	(8,507)
Proceeds on disposal of capital assets	-	250
Cash flow used by investing activities	<u>(20,282)</u>	(8,257)
Financing activities		
Capital funding	20,282	6,909
Subsidy repaid	(23,319)	(14,654)
Cash flow used by financing activities	<u>(3,037)</u>	(7,745)
Increase (decrease) in cash flow	(18,694)	43,625
Cash - beginning of year	<u>358,692</u>	315,067
Cash - end of year	\$ 339,998	\$ 358,692
Cash flow supplementary information		
Interest received	<u>\$ (928)</u>	<u>\$ (1,184)</u>
Interest paid	<u>\$ -</u>	<u>\$ -</u>

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Notes to Financial Statements

Year Ended March 31, 2016

1. Basis of presentation

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

2. Purpose of organization

Canadian Mental Health Association - Cariboo Chilcotin Branch provides programs and services that foster individual growth and promote wellness, leading to the development of strong families and healthy communities.

The Association is incorporated under the Society Act of British Columbia and is a registered charity under the Income Tax Act. The Association is exempt from income tax provided certain requirements of the Income Tax Act are met.

3. Significant accounting policies

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 income. 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.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial assets measured at amortized cost include accounts payable and accrued liabilities.

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand less outstanding cheques and deposits with a maturity of less than three months at the time of purchase. When outstanding cheques are in excess of cash on hand, the excess is reported in bank indebtedness.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Furniture and fixtures	15%
Leasehold improvements	10% and 15%
Library	10%
Motor vehicles	20%

The Association 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.

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CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Notes to Financial Statements

Year Ended March 31, 2016

3. Significant accounting policies (*continued*)

Contributed services

The Association and its members benefit from contributed goods and services in the form of volunteer time for various committees and assisting in carrying out its Crisis Line program. Contributed services are not recognized in these financial services. Provision is made for contributed capital assets (Note 10).

Revenue recognition

The Association follows the deferral method of accounting for contributions. Revenue consists of contributions received from various government agencies as well as other sources.

Revenue is recognized when receivable if the amount can be reasonably estimated and collection is reasonably assured, except in the case of externally restricted contributions, when the funder has specified that funds be used for a specific use and not all funds have been expended for that purpose. Revenue unearned in the current period are recorded as deferred contributions.

Contributions restricted for the purchase of capital assets are deferred and amortized to revenue on the same basis as the related assets are depreciated.

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 expenses during the 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.

4. Financial instruments

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from customers. In order to reduce its credit risk, the Association reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Association has a significant number of customers which minimizes concentration of credit risk.

There is no change in the risk exposure from the prior year.

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. In seeking to minimize the risks from interest rate fluctuations, the Association manages exposure through normal operating and financing activities. The Association is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

There is no change in the risk exposure from the prior year.

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Notes to Financial Statements

Year Ended March 31, 2016

5. Accounts receivable

	<u>2016</u>	<u>2015</u>
Trade receivables	\$ 8,206	\$ 6,197
Government receivables	19,563	16,247
	<u>\$ 27,769</u>	<u>\$ 22,444</u>

6. Capital assets

	Cost	Accumulated amortization	2016 Net book value	2015 Net book value
Buildings	\$ -	\$ -	\$ -	\$ 104
Furniture and fixtures	288,789	256,001	32,788	48,121
Leasehold improvements	137,683	72,335	65,348	81,209
Library	15,011	15,011	-	-
Motor vehicles	33,621	13,629	19,992	4,067
	<u>\$ 475,104</u>	<u>\$ 356,976</u>	<u>\$ 118,128</u>	<u>\$ 133,501</u>

Contributed capital assets of \$20,282 have been capitalized during the year (2015 - \$6,909).

Write-downs of \$NIL have been recorded during the year (2015 - \$NIL).

7. Long term investments

	<u>2016</u>	<u>2015</u>
Central Interior Community Services Co-Op (16% ownership)	<u>\$ 2,800</u>	<u>\$ 2,800</u>

Five non-profit charitable organizations serving children and families, youth and adults in the Williams Lake area have been meeting since April 2002 to explore new ways of working together to enhance services to clients. They established the Central Interior Community Services Co-Op in 2004 which is responsible for providing administrative and financial services for the five founding members and share the costs of administration and finance. The five founding members are the Boys and Girls Club of Williams Lake and District, Canadian Mental Health Association - Cariboo Chilcotin Branch, Cariboo Chilcotin Child Development Centre Association, Contact Women's Group Society, and Williams Lake Association for Community Living.

8. Accounts payable and accrued liabilities

	<u>2016</u>	<u>2015</u>
Trade payables	\$ 136,019	\$ 112,998
Government remittances	32,051	21,065
	<u>\$ 168,070</u>	<u>\$ 134,063</u>

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH**Notes to Financial Statements****Year Ended March 31, 2016****9. Deferred income**

	<u>2016</u>	<u>2015</u>
BC Housing Management Commission - Monthly subsidy - Jubilee Place	\$ 11,860	\$ 11,204
BC Housing Management Commission - Monthly subsidy - Jubilee House	800	800
BC Housing Management Commission - Monthly subsidy - Homeless outreach	6,691	6,617
City of Williams Lake - electrical reimbursement	1,239	13,215
Interior Health Authority	-	5,423
Ministry of Finance - Gaming Policy and Enforcement Branch	49,000	59,925
Residential fees	8,778	-
Other projects/programs	21,913	14,399
	<u>\$ 100,281</u>	<u>\$ 111,583</u>

10. Subsidy repaid (refundable)

BC Housing Management Commission conducts an annual review of the financial statements and may adjust for any operating surplus or deficit. Prior year's funding adjustments are recognized in the fiscal year they are determined. The annual review of the 2015 financial statements has been completed and the adjustment of prior year's grant revenue was \$23,319 (2015 - \$14,654).

11. Deferred capital contributions

Deferred contributions represent contributions received to purchase capital assets and are deferred and amortized to revenue on the same basis as the related assets are amortized. The changes for the year in the deferred contributions are as follows:

	<u>2016</u>	<u>2015</u>
Balance, beginning of year	\$ 84,181	\$ 100,758
Deferred capital contributions additions	20,282	6,909
Amount amortized to revenue	<u>(25,483)</u>	<u>(23,486)</u>
Balance, end of year	<u>\$ 78,980</u>	<u>\$ 84,181</u>

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Notes to Financial Statements

Year Ended March 31, 2016

12. Lease commitments and contingencies

- a) The Association has a lease for certain office equipment for a sixty month term commencing October 1, 2011. Monthly payments of \$37 plus applicable taxes apply.
- b) The Association has a lease for certain office equipment for a sixty month term commencing February 1, 2014. Monthly payments of \$290 plus applicable taxes apply.
- c) The Association has a lease for Jubilee House for a five year term commencing January 15, 2015. Monthly lease payments of \$3,000 plus applicable taxes apply.
- d) The Association has a tenancy agreement for office space with Cariboo Chilcotin Child Development Centre Association, a member of the Central Interior Services Co-Op. The agreement is \$41,000 per annum.
- e) Management of the Association is not aware of any claims or potential claims that if not successfully defended would have a material effect on the financial statements. If a claim was paid as a result of the outcome of litigation it would be treated as an expenditure.
- f) Management has not set up an accrued liability for accumulated sick pay, special leave pay or banked over time for its employees as the current employment policy does not require sick pay, special leave pay or banked over time to be paid out if employees leave. As of March 31, 2016 the sick pay, special leave pay and banked over time totaled \$76,893 (2015 - \$84,299), \$29,952 (2015 - \$32,142), and \$2,425 (2015 - \$953) respectively.

13. Restricted Fund

The Restricted Fund is internally restricted and established in 2013 to partially cover the accrued liability for accumulated sick time payable and sick leave.

14. Transfers

During the year, the Association's management approved \$NIL (2015 - \$1,348) to be transferred from Unrestricted Net Assets to Invested in Capital Assets to offset the cost of capital asset additions.

15. Associated party transactions

During the year, the Association entered into the following transactions with associated parties:

- a) The Association paid \$66,041 (2015 - \$86,049) for financial services to the Central Interior Community Services Co-Op, an affiliated society. The Association recovered \$NIL (2015 - \$83) for supplies, services and telephone expenses; and \$1,900 (2015 - \$1,600) in meeting room rental from the Co-Op.
- b) The Association recovered \$150 (2015 - \$NIL) for supplies, services, and telephone expenses and \$50 (2015 - \$350) for meeting room rental from to the Boys and Girls Club of Williams Lake and District, a member of the Central Interior Community Services Co-Op.
- c) The Association paid \$300 (2015 - \$300) for supplies, services and telephone expenses and \$41,000 (2015 - \$41,000) for rent to Cariboo Chilcotin Child Development Centre Association, a member of the Central Interior Community Services Co-Op. The Association recovered \$2,763 (2015 - \$430) for supplies, services and telephone expenses.

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CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Notes to Financial Statements

Year Ended March 31, 2016

15. Associated party transactions (continued)

- d) The Association paid \$504 (2015 - \$314) for supplies, services and telephone expenses and \$9,100 (2015 - \$2,400) in wage transfers to Contact Women's Group Society, a member of the Central Interior Community Services Co-Op. The Association recovered \$158 (2015 - \$NIL) for supplies, services and telephone expenses and \$100 (2015 - \$50) for meeting room rental.
- e) The Association paid \$18,000 (2015 - \$16,679) for supplies, services and telephone expenses and \$52,748 (2015 - \$52,054) in wage transfers to the Williams Lake Association for Community Living, a member of the Central Interior Community Services Co-Op. The Association recovered \$677 (2015 - \$1,271) for supplies, services and telephone expenses, \$4,750 (2015 - \$7,300) for meeting room rental, and \$5,834 (2015 - \$3,516) in wage transfers.
- f) As of March 31, 2016, included in accounts receivable is \$NIL (2015 - \$NIL) due to associated parties. These amounts are subject to normal trade and occurred during the normal course of operations.
- g) As of March 31, 2016, included in accounts payable is \$12,307 (2015 - \$7,647) due to associated parties. These amounts are subject to normal trade and occurred during the normal course of operations.

16. Gaming affiliation certificate

The Association applies annually to the Gaming Policy and Enforcement Branch of the Ministry of Finance for a Community Gaming grant. In order to receive gaming funds the Association is required to have a separate bank account for gaming funds, and expenditures are restricted by terms set by the Licensing and Grants Division.

The audited financial statements are presented on a consolidated basis. This results in presentation of the gaming bank account and gaming accounts receivable as part of the consolidated cash and receivable balance. If the amounts had been shown on a fund basis, the Gaming Fund presentation would be as follows:

	<u>2016</u>	<u>2015</u>
Fund presentation of gaming net assets		
Cash	\$ 49,000	\$ 59,925

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Notes to Financial Statements

Year Ended March 31, 2016

17. Funds held in trust

The Association holds funds in their bank account in trust for some clients. There is a formal trust agreement in place outlining that these funds are not to be used and do not earn interest. These funds have been deposited into the Associations bank account however, they belong to the client and as such, are not part of the operations of the Association. The Association is responsible for the proper administration of these funds.

	2016	2015
Client trust funds (asset)	\$ 5,511	\$ 5
Client trust funds (liability)	(5,511)	(5)
	<u>\$ -</u>	<u>\$ -</u>

18. Capital disclosure

The Association considers its capital to be the balance maintained in its Unrestricted Net Assets. The primary objective of the Association is to invest its capital in a manner that will allow it to continue as a going concern and comply with its stated objectives. Capital is invested under the direction of the Board of Directors of the Association with the objective of providing a reasonable rate of return, minimizing risk and ensuring adequate liquid investments are on hand for current cash flow requirements. The Association is not subject to any externally imposed requirements of it's capital.

19. Defined contribution pension plan

During the year, the Association contributed to a defined contribution pension plan for it's employees. The plan is managed by an outside party. The expense incurred during the year totaled \$21,588 (2015 - \$18,184) and is included in wages and benefits.

20. Economic dependence

A significant portion, \$1,241,680 of the total \$1,860,509; 67% (2015 - 69%) of the Association's gross operating revenue is comprised of funding from The Province of British Columbia. The Association's ability to continue operations is dependent upon the continuation of such funding.

21. Comparative figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Jubilee Place

(Schedule 1)

Year Ended March 31, 2016

	2016	2015
Revenue		
BC Housing Management Commission	\$ 134,450	\$ 246,527
Residence fee	147,436	150,994
Miscellaneous income	7,785	7,956
Interest income	4	2
Amortization of deferred capital contributions	16,404	16,201
	<u>306,079</u>	<u>421,680</u>
Expenditures		
Accommodation	1,869	3,000
Accounting and reception services	4,400	4,400
Activity costs	-	2,651
Administration fee	-	16,950
Amortization	16,950	16,747
Bad debts	1,205	105
Contracted services	328	-
Equipment rentals	-	700
Furniture and equipment	306	1,943
Insurance	1,668	5,461
Memberships	-	382
Office and miscellaneous	3,098	4,085
Professional fees	12,000	13,320
Repairs and maintenance	13,091	14,010
Telephone and utilities	45,100	48,260
Training	-	633
Travel	374	472
Vehicle	126	514
Wages and benefits	233,812	262,800
	<u>334,327</u>	<u>396,433</u>
Excess (deficiency) of expenditures over revenue	\$ (28,248)	\$ 25,247

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH**Homeless Outreach****(Schedule 2)****Year Ended March 31, 2016**

	2016	2015
Revenue		
BC Housing Management Commission	\$ 79,400	\$ 77,870
Donations	-	870
Interior Health Authority	-	5,000
	<u>79,400</u>	<u>83,740</u>
Expenditures		
Accommodation	2,000	2,000
Administration	6,150	6,150
Client expenses	14,580	19,100
Finance services	2,040	2,040
Insurance	550	550
Office and miscellaneous	2,117	1,972
Professional fees	500	-
Telephone and utilities	2,345	2,515
Training	297	-
Wages and benefits	53,704	50,179
	<u>84,283</u>	<u>84,506</u>
Deficiency of expenditures over revenue	\$ (4,883)	\$ (766)