

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Financial Statements

Year Ended March 31, 2017

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

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Year Ended March 31, 2017

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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, 2017 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 and in-kind 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, 2017 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 21, 2017


PMT CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Statement of Financial Position

March 31, 2017

	2017	2016
ASSETS		
Current		
Cash	\$ 292,845	\$ 339,998
Accounts receivable (Note 5)	23,173	27,769
Interest receivable	2,080	497
Prepaid expenses	18,614	12,593
	<u>336,712</u>	<u>380,857</u>
Tangible capital assets (Note 6)	119,153	118,128
Long term investments (Note 7)	2,800	2,800
	<u>\$ 458,665</u>	<u>\$ 501,785</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 8)	\$ 155,907	\$ 168,070
Damage deposits repayable	6,383	6,358
Deferred income (Note 9)	92,026	100,281
Subsidy repayable (Note 10)	1,506	23,319
	<u>255,822</u>	<u>298,028</u>
Deferred capital contributions (Note 11)	88,475	78,980
	<u>344,297</u>	<u>377,008</u>
Lease commitments and contingencies (Note 12)		
NET ASSETS		
Unrestricted net assets	63,691	65,630
Invested in tangible capital assets	30,677	39,147
Restricted Fund (Note 13)	20,000	20,000
	<u>114,368</u>	<u>124,777</u>
	<u>\$ 458,665</u>	<u>\$ 501,785</u>

APPROVED BY THE DIRECTORS

 Director

 Director

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH

Statement of Changes in Net Assets

Year Ended March 31, 2017

	Unrestricted Net Assets	Invested in Capital Assets	Restricted Fund (Note 13)	2017	2016
Net assets - beginning of year	\$ 65,630	\$ 39,147	\$ 20,000	\$ 124,777	\$ 190,799
Deficiency of revenue over expenditures	(10,900)	(9,938)	-	(20,838)	(42,703)
Subsidy repaid (refundable) (Note 10)	10,429	-	-	10,429	(23,319)
Transfers (Note 14)	(1,468)	1,468	-	-	-
Net assets - end of year	\$ 63,691	\$ 30,677	\$ 20,000	\$ 114,368	\$ 124,777

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH
Statement of Revenues and Expenditures
Year Ended March 31, 2017

	2017	2016
Revenue		
Interior Health Authority	\$ 834,691	\$ 766,657
Jubilee Place (<i>Schedule 1</i>)	295,746	306,079
Contracts - Other	209,800	209,800
Province of British Columbia	197,815	199,033
Fees	108,458	116,272
Homeless Outreach (<i>Schedule 2</i>)	80,530	79,400
Gaming	49,000	62,140
Miscellaneous	23,073	35,278
Grants	44,858	33,664
Donations	8,021	18,534
Fundraising	597	9,069
Rental revenue	10,170	7,455
Administration fee	6,150	6,150
Office rent recovery	2,000	2,000
Amortization of deferred capital contributions	8,276	9,079
	1,879,185	1,860,610
Expenditures		
Activity costs	12,012	7,950
Advertising and promotion	2,857	5,461
Amortization	17,668	18,605
Bad debts	-	1,642
Bank charges	1,790	1,849
Client expenses	9,282	10,881
Contract services	73,085	71,768
Equipment rentals	4,362	4,191
Finance services (<i>Note 7</i>)	62,317	59,601
Furniture and equipment	1,605	2,920
Homeless Outreach (<i>Schedule 2</i>)	80,836	84,283
Insurance	9,863	11,779
Jubilee Place (<i>Schedule 1</i>)	321,451	334,327
Memberships	3,044	3,549
Office and miscellaneous	79,724	79,250
Professional fees	3,124	3,248
Projects	1,200	4,164
Rental	109,594	108,531
Repairs and maintenance	8,103	13,381
Resource materials	214	199
Telephone and utilities	45,643	43,146
Training	15,385	15,963
Travel	4,417	12,679
Vehicle	7,376	12,089
Wages and benefits	1,025,071	991,757
	1,900,023	1,903,213
Excess (deficiency) of revenue over expenditures	(20,838)	(42,603)
Other income (expenses)		
Loss on disposal of assets	-	(100)
Deficiency of revenue over expenditures	\$ (20,838)	\$ (42,703)

The accompanying notes and schedules are an integral part of this statement.

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH
Statement of Cash Flow
Year Ended March 31, 2017

	2017	2016
Operating activities		
Deficiency of revenue over expenditures	\$ (20,838)	\$ (42,703)
Items not affecting cash:		
Amortization of tangible capital assets	33,476	35,555
Loss on disposal of assets	-	100
Amortization of deferred capital contributions	(23,538)	(25,483)
	<u>(10,900)</u>	<u>(32,531)</u>
Changes in non-cash working capital:		
Accounts receivable	4,596	(5,325)
Interest receivable	(1,583)	(497)
Accounts payable and accrued liabilities	(12,164)	34,007
Deferred income	(8,255)	(11,302)
Prepaid expenses	(6,021)	11,035
Damage deposits repayable	25	573
Subsidy repayable	(21,813)	8,665
	<u>(45,215)</u>	<u>37,156</u>
Cash flow from (used by) operating activities	<u>(56,115)</u>	<u>4,625</u>
Investing activity		
Purchase of tangible capital assets	<u>(34,500)</u>	<u>(20,282)</u>
Financing activities		
Capital funding	33,033	20,282
Subsidy repaid	<u>10,429</u>	<u>(23,319)</u>
Cash flow from (used by) financing activities	<u>43,462</u>	<u>(3,037)</u>
Decrease in cash flow	(47,153)	(18,694)
Cash - beginning of year	<u>339,998</u>	<u>358,692</u>
Cash - end of year	\$ 292,845	\$ 339,998

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.

Tangible capital assets

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

Furniture and fixtures	15% and 55%
Leasehold improvements	10% and 15%
Library	10%
Motor vehicles	20%

The Association regularly reviews its tangible capital assets to eliminate obsolete items.

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

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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 11).

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 tangible 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

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2017.

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.

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Notes to Financial Statements

Year Ended March 31, 2017

4. Financial instruments (continued)

There is no change in the risk exposure from the previous period.

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 its 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 previous period.

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant other price risks arising from these financial instruments.

5. Accounts receivable

	2017	2016
Trade receivables	\$ 4,876	\$ 8,206
Government receivables	18,297	19,563
	<u>\$ 23,173</u>	<u>\$ 27,769</u>

6. Tangible capital assets

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Furniture and fixtures	\$ 300,842	\$ 269,538	\$ 31,304	\$ 32,788
Leasehold improvements	160,130	87,617	72,513	65,348
Library	15,011	15,011	-	-
Motor vehicles	33,621	18,285	15,336	19,992
	<u>\$ 509,604</u>	<u>\$ 390,451</u>	<u>\$ 119,153</u>	<u>\$ 118,128</u>

Contributed tangible capital assets of \$33,033 have been capitalized during the year (2016 - \$20,282).

Write-downs of \$NIL have been recorded during the year (2016 - \$NIL).

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH**Notes to Financial Statements****Year Ended March 31, 2017****7. Long term investments**

	2017	2016
Central Interior Community Services Co-Op (16% ownership)	\$ 2,800	\$ 2,800

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

	2017	2016
Trade payables	\$ 136,413	\$ 136,019
Government remittances	19,494	32,051
	<u>\$ 155,907</u>	<u>\$ 168,070</u>

9. Deferred income

	2017	2016
BC Housing Management Commission - Monthly subsidy - Jubilee Place	\$ 10,342	\$ 11,860
BC Housing Management Commission - Monthly subsidy - Jubilee House	698	800
BC Housing Management Commission - Monthly subsidy - Homeless outreach	6,672	6,691
City of Williams Lake - electrical reimbursement	-	1,239
Interior Health Authority	2,975	-
Ministry of Finance - Gaming Policy and Enforcement Branch	51,500	49,000
Residential fees	10,241	8,778
Other projects/programs	9,598	21,913
	<u>\$ 92,026</u>	<u>\$ 100,281</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 2016 financial statements has been completed and the adjustment of prior year's grant revenue was \$10,429 (2016 - \$23,319).

Notes to Financial Statements

Year Ended March 31, 2017

11. Deferred capital contributions

Deferred contributions represent contributions received to purchase tangible 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:

	2017	2016
Balance, beginning of year	\$ 78,980	\$ 84,181
Deferred capital contributions additions	33,033	20,282
Amount amortized to revenue	(23,538)	(25,483)
Balance, end of year	\$ 88,475	\$ 78,980

12. Lease commitments and contingencies

- a) The Association has a lease for certain office equipment for a sixty month term commencing October 1, 2016. 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, 2017 the sick pay, special leave pay and banked over time totaled \$114,891 (2016 - \$76,893), \$29,386 (2016 - \$29,952), and \$1,205 (2016 - \$2,425) 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 \$1,468 (2016 - \$NIL) to be transferred from Unrestricted net assets to Invested in tangible capital assets to offset the cost of tangible capital asset additions.

15. Associated party transactions

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

- a) The Association paid \$68,757 (2016 - \$66,041) for financial services to the Central Interior Community Services Co-Op, an affiliated society. The Association recovered \$NIL (2016 - \$NIL) for supplies, services and telephone expenses; and \$1,900 (2016 - \$1,900) in meeting room rental from the Co-Op.
- b) The Association recovered \$NIL (2016 - \$150) for supplies, services, and telephone expenses and \$NIL (2016 - \$50) for meeting room rental from 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 (2016 - \$300) for supplies, services and telephone expenses and \$42,694 (2016 - \$41,000) for rent to Cariboo Chilcotin Child Development Centre Association, a member of the Central Interior Community Services Co-Op. The Association recovered \$1,536 (2016 - \$2,763) for supplies, services and telephone expenses.
- d) The Association paid \$7 (2016 - \$504) for supplies, services and telephone expenses and \$NIL (2016 - \$9,100) in wage transfers to Contact Women's Group Society, a member of the Central Interior Community Services Co-Op. The Association recovered \$295 (2016 - \$158) for supplies, services and telephone expenses and \$NIL (2016 - \$100) for meeting room rental.
- e) The Association paid \$23,645 (2016 - \$18,000) for supplies, services and telephone expenses and \$54,886 (2016 - \$52,748) in wage transfers to the Williams Lake Association for Community Living, a member of the Central Interior Community Services Co-Op. The Association recovered \$515 (2016 - \$677) for supplies, services and telephone expenses, \$7,100 (2016 - \$4,750) for meeting room rental, \$456 (2016 - \$NIL) for training and travel and \$19,437 (2016 - \$5,834) in wage transfers.
- f) As of March 31, 2017, included in accounts receivable is \$NIL (2016 - \$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, 2017, included in accounts payable is \$17,209 (2016 - \$12,307) due to associated parties. These amounts are subject to normal trade and occurred during the normal course of operations.

16. Disclosure of remuneration

As required by the Society Act of British Columbia, remuneration above \$75,000 paid to directors, employees and contractors must be disclosed. During the year, the Association paid remuneration, including benefits, to a manager totalling \$106,239.

Notes to Financial Statements

Year Ended March 31, 2017

17. Gaming

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:

	2017	2016
Fund presentation of gaming net assets		
Cash	\$ 51,500	\$ 49,000

18. 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.

	2017	2016
Client trust funds (asset)	\$ 13,115	\$ 5,511
Client trust funds (liability)	(13,115)	(5,511)
	\$ -	\$ -

19. 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 its capital.

20. Defined contribution pension plan

During the year, the Association contributed to a defined contribution pension plan for its employees. The plan is managed by an outside party. The expense incurred during the year totaled \$28,134 (2016 - \$24,996) and is included in wages and benefits.

21. Economic dependence

A significant portion, \$1,352,850 of the total \$1,879,185; 72% (2016 - 71%) 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.

22. 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, 2017

	2017	2016
Revenue		
BC Housing Management Commission	\$ 119,475	\$ 134,450
Residence fee	152,945	147,436
Miscellaneous income	8,060	7,785
Interest income	4	4
Amortization of deferred capital contributions	15,262	16,404
	<u>295,746</u>	<u>306,079</u>
Expenditures		
Accommodation	-	1,869
Accounting and reception services	4,400	4,400
Amortization	15,808	16,950
Bad debts	2,148	1,205
Contracted services	638	328
Furniture and equipment	2,240	306
Insurance	1,315	1,668
Office and miscellaneous	1,702	3,098
Professional fees	12,000	12,000
Repairs and maintenance	23,703	13,091
Telephone and utilities	48,929	45,100
Travel	-	374
Vehicle	-	126
Wages and benefits	208,568	233,812
	<u>321,451</u>	<u>334,327</u>
Deficiency of expenditures over revenue	<u>\$ (25,705)</u>	<u>\$ (28,248)</u>

CANADIAN MENTAL HEALTH ASSOCIATION - CARIBOO CHILCOTIN BRANCH
Homeless Outreach
(Schedule 2)
Year Ended March 31, 2017

	2017	2016
Revenue		
BC Housing Management Commission	\$ 80,290	\$ 79,400
Donations	240	-
	<u>80,530</u>	<u>79,400</u>
Expenditures		
Accommodation	2,000	2,000
Administration	6,150	6,150
Client expenses	13,680	14,580
Finance services	2,040	2,040
Insurance	550	550
Office and miscellaneous	2,380	2,117
Professional fees	500	500
Rental	600	-
Telephone and utilities	2,645	2,345
Training	1,580	297
Wages and benefits	48,711	53,704
	<u>80,836</u>	<u>84,283</u>
Deficiency of expenditures over revenue	<u>\$ (306)</u>	<u>\$ (4,883)</u>