



McINTOSH | NORTON | WILLIAMS
Chartered Professional Accountants

Cory McIntosh, CPA, CGA CAFM, CFP*
Jason S. Moore, BA, CPA, CGA*
Michael K. Williams, CPA, CGA*

**practising as a professional corporation.*

'It's not what you earn, it's what you keep!'

INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Mental Health Association, Port Alberni Branch

We have audited the accompanying financial statements of Canadian Mental Health Association, Port Alberni Branch, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, statement of changes in net assets and statement of cash flows for the period 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 audit opinion.

QUALICUM BEACH

102-222 Second Ave. W.
Qualicum Beach BC V9K 0A4
T: (250) 752.6996 • F: (250) 752.1071
TF: 1.877.752.6996

PARKSVILLE

141 Alberni Hwy.
Parksville, BC
T: (250) 586.7996

PORT ALBERNI

4757 Tebo Ave.
Port Alberni, BC V9Y 8A9
T: (250) 724.0185 • F: (250) 724.1774
TF: 1.866.724.0185

Basis for qualified opinion

Canadian Mental Health Association, Port Alberni Branch derives a significant portion of its revenues from donations, the completeness of which is not susceptible to audit verification. Consequently, we were unable to obtain sufficient appropriate audit evidence to support the completeness of donation revenue, and we were unable to determine whether any adjustments were necessary.

Qualified opinion

In our opinion, except for the possible 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 Canadian Mental Health Association, Port Alberni Branch as at March 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on other legal and regulatory requirements

As required by the British Columbia Society Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.



MCINTOSH NORTON WILLIAMS
chartered professional accountants

Port Alberni, B.C.
June 29, 2017

Canadian Mental Health Association, Port Alberni Branch
Statement of Financial Position
As at March 31, 2017

	2017	2016
	\$	\$
ASSETS		
Current		
Cash	192,223	192,539
Accounts receivable	15,909	14,237
Goods and services tax recoverable	1,718	2,353
Prepaid expenses	<u>29,463</u>	<u>29,572</u>
	239,313	238,701
Restricted cash (Note 3)	71,699	70,592
Tangible capital assets (Note 4)	<u>167,583</u>	<u>182,701</u>
	<u>478,595</u>	<u>491,994</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 5)	67,102	88,842
Deferred contributions (Note 6)	<u>106,184</u>	<u>118,203</u>
	<u>173,286</u>	<u>207,045</u>
Contingent liabilities (Note 12)		
	<u>173,286</u>	<u>207,045</u>
NET ASSETS		
Contributed (Note 7)	38,431	45,544
Invested in tangible capital assets - page 2	129,153	137,158
Restricted (Note 8) - page 2	58,308	57,680
Unrestricted - page 2	<u>79,417</u>	<u>44,567</u>
	<u>305,309</u>	<u>284,949</u>
	<u>478,595</u>	<u>491,994</u>

Approved by the Board of Directors

_____ Director

_____ Director

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Changes in Net Assets
March 31, 2017

	Invested In Capital Assets \$	Unrestricted \$	Restricted \$	Total 2017 \$	Total 2016 \$
Balance, beginning of year	<u>137,158</u>	<u>44,567</u>	<u>57,680</u>	<u>239,404</u>	<u>224,681</u>
Excess of revenue over expense - <i>page 3</i>	-	27,473	-	27,473	14,723
Amortization of tangible capital assets	(15,118)	15,118	-	-	-
Amortization of grants	7,113	(7,113)	-	-	-
Transfer between funds	<u>-</u>	<u>(628)</u>	<u>628</u>	<u>-</u>	<u>-</u>
	<u>(8,005)</u>	<u>34,850</u>	<u>628</u>	<u>27,473</u>	<u>14,723</u>
Balance, end of year - <i>page 1</i>	<u>129,153</u>	<u>79,417</u>	<u>58,308</u>	<u>266,877</u>	<u>239,404</u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Operations
March 31, 2017

	2017 \$	2016 \$
Revenue		
Island Health	670,097	652,112
Rental income	510,219	503,106
BC Housing	329,926	328,951
Donations	181,795	184,387
Other income	82,554	53,095
BC Gaming Commission	20,000	20,000
Sales	16,297	12,641
CMHA BC	10,000	-
Amortization of deferred contributions	7,113	7,113
ACRD Grant	-	8,800
In Kind Donations	-	3,370
	<u>1,828,001</u>	<u>1,773,575</u>
Expense		
Advertising	2,531	555
Amortization	15,118	18,151
Bookkeeping fees	33,392	30,678
Education	1,071	417
Honorariums	20,025	23,088
Housing support	46,319	45,554
Initiatives	2,139	1,772
Insurance	23,287	18,498
Lease Expense	283,920	277,819
Lunch program	15,410	14,129
Management Fees	6,918	6,936
Office and miscellaneous	26,226	16,394
Professional fees	8,815	8,661
Property taxes	12,119	12,433
Rent	69,630	73,806
Repairs and maintenance	92,784	91,495
Repayment to BC Housing	2,981	-
Staff development and travel	34,964	31,883
Supplies	40,482	47,937
Telephone and utilities	73,006	74,319
Tenant expenses	8,102	10,356
Wages and benefits	981,289	953,971
	<u>1,800,528</u>	<u>1,758,852</u>
Excess of revenue over expense - page 2	<u>27,473</u>	<u>14,723</u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Cash Flows
As at March 31, 2017

	2017	2016
	\$	\$
Operating Activities		
Excess of revenue over expense before other items	27,473	14,723
Amortization of capital assets	<u>15,118</u>	<u>18,151</u>
	42,591	32,874
Changes in non-cash working capital items		
Accounts receivable	(1,672)	(1,019)
Goods and services tax recoverable	635	963
Prepaid expenses	108	110
Accounts payable and accrued liabilities	(21,740)	1,208
Deferred contributions	(12,019)	(27,080)
Deferred contributions related to capital assets	<u>(7,113)</u>	<u>(7,113)</u>
	790	(57)
Investing Activities		
(Increase) decrease in restricted cash	<u>(1,106)</u>	<u>(2,275)</u>
	(1,106)	(2,275)
Change in cash	(316)	(2,332)
Cash - beginning of period	<u>192,539</u>	<u>194,871</u>
Cash - end of period	<u><u>192,223</u></u>	<u><u>192,539</u></u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2017

1. Purpose of the Organization

The Canadian Mental Health Association, Port Alberni Branch operates several programs in Port Alberni, British Columbia, with the objective of providing programs and services for individuals with mental health and addictions issues. The organization is a provincially registered society and is a registered charity under the Income Tax Act.

2. Basis of Presentation and Significant Accounting Policies

- a) The Society prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).
- b) The Society uses the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.
- c) Comparative figures have been reclassified, where applicable, to conform to current presentation.
- d) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reporting amounts of assets, liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- e) Tangible capital assets are recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their useful lives. In the year of acquisition only one-half of the following amortization rate is applied:

Building - 2nd Avenue	25 years straight-line
Furniture, fixtures & equipment	5 years straight-line
Computer equipment	5 years straight-line
Vehicles	5 years straight-line

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2017

3. Restricted Cash

Restricted cash is comprised of:

	2017	2016
	\$	\$
Security Deposits - Kendall	4,281	3,657
Security Deposits - Roger Street	9,110	8,571
Replacement Reserve	<u>58,308</u>	<u>58,364</u>
	<u>71,699</u>	<u>70,592</u>

4. Tangible Capital Assets

			2017	2016
	Cost	Accumulated	Net	Net
	\$	Amortization	\$	\$
Building - 2nd Avenue	320,579	214,134	106,445	119,269
Furniture, fixtures & equipment	76,571	75,999	572	2,866
Computer equipment	10,533	10,533	-	-
Vehicles	<u>12,132</u>	<u>12,132</u>	<u>-</u>	<u>-</u>
	419,815	312,798	107,017	122,135
Land - 2nd Avenue	<u>60,566</u>	-	<u>60,566</u>	<u>60,566</u>
	<u>480,381</u>	<u>312,798</u>	<u>167,583</u>	<u>182,701</u>

5. Accounts Payable and accrued liabilities

Accounts Payable and Accrued Liabilities	17,875	36,921
Wages Payable	25,432	24,758
Employee Benefits Payable	4,468	7,213
Employee Deductions Payable	16,708	17,707
Workers Compensation Payable	<u>2,619</u>	<u>2,243</u>
	<u>67,102</u>	<u>88,842</u>

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2017

6. Deferred contributions

Deferred contributions represent unspent resources externally restricted for the purpose of providing services through the continuing projects of the Society.

	2017	2016
	\$	\$
	<hr/>	<hr/>
Deferred contributions - opening balance	118,203	145,283
Less amount recognized as revenue in the year	(118,203)	(145,283)
Add amount received related to the following year	<u>106,184</u>	<u>118,203</u>
	106,184	118,203
Add (Less) Contributions - Long term	<hr/> -	<hr/> -
Deferred contributions - ending balance	<u>106,184</u>	<u>118,203</u>

7. Contributed Fund Balance

			2017	2016
	Grant Proceeds	Accumulated Amortization	Net	Net
	\$	\$	\$	\$
	<hr/>			
Ministry of Health - Clubhouse Grant	60,000	52,200	7,800	10,200
Human Resources Development Canada - Clubhouse Grant	117,821	87,190	30,631	35,344
BC Housing - Roger Street computers and appliances	<u>7,888</u>	<u>7,888</u>	<hr/> -	<hr/> -
	<u>185,709</u>	<u>147,278</u>	<u>38,431</u>	<u>45,544</u>

Contributed net assets represent restricted contributions which are amortized and included in revenue at the same rate as the assets to which they relate.

8. Restricted Fund Balance

In previous years the Association's board of directors internally restricted funds bringing the total of internally restricted assets to \$58,308 to be used for future replacement of assets (2016 - \$57,360).

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2017

9. Financial Instruments

The financial instruments of the Society consist of cash, accounts receivable, restricted cash, accounts payable and accruals and debt. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

The Society is exposed to financial risk that arises from the fluctuation in interest rates and in the credit quality of its customers and related-parties.

Credit Risk

The Society's credit risk consists principally of cash and cash equivalents, and accounts receivable. The Society maintained cash and cash equivalents with reputable and major financial institutions.

Interest Rate Risk

The Society is exposed to interest rate risk with respect to cash and cash equivalents and debt. There are no derivative financial instruments to mitigate these risks.

Fair Value

The Society's cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying values.

10. Economic Dependence

The Association is dependent upon certain grants and contracts with various government agencies. These agreements are subject to annual review and negotiation and are not secured for long term periods.

11. Schedules to Financial Statements

These financial statements include schedules of revenue and expenditure for each program operated by the Society. Presentation in these schedules differs from the Canadian accounting standards for not-for-profit organizations utilized in the statements of financial position, changes in fund balances, cash flow and operations. The presentation is intended to assist the readers to understand the results of each program on a basis consistent with the intended use of the funding received for the program.

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2017

12. Contingent Liabilities

Pension Liability

The Canadian Mental Health Association-Port Alberni Branch and its employees contribute to the Public Service Pension Plan (a jointly trustee pension plan). The board of trustees for this plan, and the Municipal Pension Plan, representing plan members and employers, are responsible for managing the pension plans, including investing assets and administering benefits. The plans are multi-employer contributory pension plans. Basic pension benefits are based on a formula. As at December 31, 2015, the Public Service Pension Plan has about 189,000 active members and approximately 85,000 retired members.

The most recent actuarial valuation for the Public Service Pension Plan as at December 31, 2015, indicated a funding surplus of \$2,224 million for basic benefits on a going concern basis. The next valuation will be at December 31, 2018 with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined benefit contribution pension plan accounting). This is because the plans records accrued liabilities and accrued assets for the plans in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The Canadian Mental Health Association - Port Alberni Branch paid \$53,901 for employer contributions to the plan in the fiscal year March 31, 2017 (2016 - \$52,966).

13. Lease Obligation

The Association has entered into an operating lease for rental of the King George Apartments. The expected minimum obligation under this lease until it expires on June 30, 2022 is as follows:

Year	\$
2018	284,000
2019	284,000
2020	284,000
2021	284,000
2022	71,000

14. Director Remuneration

During the year one director earned \$1,537 of income.

15. Prior Period Corrections

The prior period was adjusted to correct a previous accrual. The effect of this adjustment is to increase receivables and decrease office expense in 2016.

Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017

	Actual 2017 \$	Actual 2016 \$
Clubhouse Program		
Revenue		
Island Health	279,821	273,019
Other income	18,792	16,121
CMHA BC	10,000	-
Donations	8,451	7,275
Amortization of contributions	7,113	7,113
Rental income	4,300	4,300
ACRD Grant Revenue	-	8,800
	<u>328,477</u>	<u>316,628</u>
Expense		
Advertising	1,172	555
Amortization	15,118	17,788
Bookkeeping fees	13,724	10,752
Education	1,071	417
Initiatives	2,139	1,772
Insurance	2,469	2,445
Lunch program	15,410	14,129
Office and miscellaneous	4,463	2,231
Professional fees	2,413	1,952
Property taxes	681	725
Repairs and maintenance	3,258	6,271
Staff development and travel	11,326	10,656
Supplies	4,496	4,959
Telephone and utilities	8,433	10,817
Wages and benefits	<u>231,836</u>	<u>204,822</u>
	<u>318,009</u>	<u>290,291</u>
Excess of revenue over expense	<u>10,468</u>	<u>26,337</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Gaming Program		
Revenue		
BC Gaming Commission	<u>20,000</u>	<u>20,000</u>
Expense		
Office and miscellaneous	2,309	1,950
Rent	2,800	2,800
Repairs and maintenance	866	966
Staff development and travel	2,469	2,640
Telephone and utilities	2,677	2,884
Wages and benefits	<u>16,084</u>	<u>15,537</u>
	<u>27,205</u>	<u>26,777</u>
Shortfall of revenue over expenditure	<u>(7,205)</u>	<u>(6,777)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Porthouse Program		
Revenue		
Island Health	278,610	271,736
Rental income	23,788	21,432
BC Housing	2,760	2,760
	<u>305,158</u>	<u>295,928</u>
Expense		
Bookkeeping fees	6,950	6,189
Insurance	351	340
Office and miscellaneous	1,251	200
Professional fees	1,075	1,171
Rent	15,360	15,360
Repairs and maintenance	2,016	933
Staff development and travel	727	958
Supplies	1,879	2,308
Telephone and utilities	2,311	2,546
Tenant expenses	8,102	10,356
Wages and benefits	264,382	258,176
	<u>304,404</u>	<u>298,537</u>
Excess (shortfall) of revenue over expenditure	<u>754</u>	<u>(2,609)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Peer Support		
Revenue		
Island Health	<u>11,843</u>	<u>9,161</u>
Expense		
Honorariums	5,548	5,187
Rent	1,500	1,500
Staff development and travel	664	200
Supplies	313	494
Telephone and utilities	<u>2,331</u>	<u>1,528</u>
	<u>10,356</u>	<u>8,909</u>
Excess of revenue over expenditure	<u>1,487</u>	<u>252</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
King George Apartments		
Revenue		
Rental Income	220,520	221,675
Donations	<u>165,884</u>	<u>164,770</u>
	<u>386,404</u>	<u>386,445</u>
Expenditure		
Insurance	12,194	7,547
Lease Expense	283,920	277,819
Management Fees	6,918	6,936
Office and miscellaneous	1,937	122
Property taxes	11,437	11,709
Repairs and Maintenance	53,438	64,053
Telephone	<u>7,577</u>	<u>8,474</u>
	<u>377,421</u>	<u>376,660</u>
Excess of revenue over expenditure	<u>8,983</u>	<u>9,785</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Kendall Avenue		
Revenue		
Rental income	77,148	72,630
Island Health	39,366	35,535
Other income	884	-
	<u>117,398</u>	<u>108,165</u>
Expenditure		
Bookkeeping fees	1,588	3,018
Insurance	327	346
Office and miscellaneous	2,146	1,525
Professional fees	293	-
Repairs and maintenance	14,316	4,721
Staff development and travel	243	28
Supplies	1,171	1,179
Telephone and utilities	16,247	14,419
Wages and benefits	70,188	84,072
	<u>106,519</u>	<u>109,308</u>
Excess (shortfall) of revenue over expenditure	<u>10,879</u>	<u>(1,143)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Outreach Program		
Revenue		
BC Housing	<u>187,299</u>	<u>187,799</u>
	<u>187,299</u>	<u>187,799</u>
Expenditure		
Bookkeeping fees	4,664	4,002
Housing support	45,759	45,554
Office and miscellaneous	237	533
Professional fees	1,200	1,171
Repairs and maintenance	120	531
Staff development and travel	15,719	15,449
Supplies	317	147
Telephone and utilities	2,647	3,347
Wages and benefits	<u>121,507</u>	<u>121,805</u>
	<u>192,170</u>	<u>192,539</u>
Shortfall of revenue over expenditure	<u>(4,871)</u>	<u>(4,740)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Roger Street		
Revenue		
Rental income	188,764	187,369
BC Housing	50,867	49,392
Island Health	18,206	21,203
Other income	1,945	2,044
Donations	<u>1,700</u>	<u>-</u>
	<u>261,482</u>	<u>260,008</u>
Expenditure		
Amortization	-	362
Bookkeeping fees	3,969	3,894
Insurance	7,758	7,758
Office and miscellaneous	8,308	7,257
Professional fees	2,859	2,929
Repairs and maintenance	18,769	14,021
Repayment to BC Housing	2,981	-
Telephone and utilities	29,195	29,418
Wages and benefits	<u>191,625</u>	<u>191,719</u>
	<u>265,464</u>	<u>257,358</u>
Excess (shortfall) of revenue over expenditure	<u>(3,982)</u>	<u>2,650</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Healthy Harvest Farm		
Revenue		
Grants	36,483	16,200
Farm sales	16,297	12,641
Donations	5,761	12,342
In Kind Donations	-	3,370
	<u>58,541</u>	<u>44,553</u>
Expenditure		
Advertising	1,359	-
Honorariums	14,477	17,901
Insurance	188	62
Rent	800	1,277
Staff development and travel	-	372
Supplies	11,925	15,807
Wages and benefits	29,694	17,577
	<u>58,443</u>	<u>52,996</u>
Excess (shortfall) of revenue over expenditure	<u>98</u>	<u>(8,443)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Frozen Meals		
Revenue		
Island Health	42,252	41,459
Meal income	<u>17,639</u>	<u>13,091</u>
	<u>59,891</u>	<u>54,550</u>
Expenditure		
Office and administration	5,374	5,375
Supplies	15,692	19,873
Staff development and travel	50	-
Wages and benefits	<u>34,682</u>	<u>34,244</u>
	<u>55,798</u>	<u>59,492</u>
Excess (shortfall) of revenue over expenditure	<u>4,093</u>	<u>(4,942)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2017**

	Actual 2017 \$	Actual 2016 \$
Disability Pass		
Revenue		
Disability Passes	<u>6,810</u>	<u>5,640</u>
	<u>6,810</u>	<u>5,640</u>
Expenditure		
Bank charges	201	201
Supplies	<u>3,360</u>	<u>3,141</u>
	<u>3,561</u>	<u>3,342</u>
Excess of revenue over expenditure	<u>3,249</u>	<u>2,298</u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue, Expenditure and Equity
March 31, 2017

	Actual 2017 \$	Actual 2016 \$
BC Housing Homeless Prevention		
Revenue		
BC Housing	<u>89,000</u>	<u>89,000</u>
Expenditure		
Bookkeeping fees	2,497	2,822
Housing support	560	-
Office and supplies	1,330	28
Professional fees	976	1,437
Rent supplements	53,470	57,169
Telephone	1,588	886
Staff travel	3,766	1,580
Wages and benefits	<u>21,291</u>	<u>23,019</u>
	<u>85,478</u>	<u>86,941</u>
Excess of revenue over expenditure	<u>3,522</u>	<u>2,059</u>

The accompanying notes are an integral part of these statements.

