

**CANADIAN MENTAL HEALTH ASSOCIATION
PORT ALBERNI BRANCH
FINANCIAL STATEMENTS
March 31, 2018**

CANADIAN MENTAL HEALTH ASSOCIATION, PORT ALBERNI BRANCH
FINANCIAL STATEMENTS
March 31, 2018

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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, 2018, 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.

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, 2018, 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 28, 2018

Canadian Mental Health Association, Port Alberni Branch
Statement of Financial Position
As at March 31, 2018

	2018	2017
	\$	\$
ASSETS		
Current		
Cash	296,137	192,223
Accounts receivable	11,049	15,909
Goods and services tax recoverable	2,067	1,718
Prepaid expenses	<u>29,726</u>	<u>29,463</u>
	338,979	239,313
Restricted cash (Note 3)	80,940	71,699
Tangible capital assets (Note 4)	<u>154,530</u>	<u>167,583</u>
	<u>574,449</u>	<u>478,595</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 5)	92,409	75,960
Deferred contributions (Note 6)	<u>128,553</u>	<u>106,184</u>
	<u>220,962</u>	<u>182,144</u>
Deferred grants (Note 7)	<u>31,318</u>	<u>38,431</u>
Contingent liabilities (Note 12)		
	<u>252,280</u>	<u>220,575</u>
NET ASSETS		
Invested in tangible capital assets - page 2	123,212	129,153
Restricted (Note 8) - page 2	68,470	58,308
Unrestricted - page 2	<u>130,487</u>	<u>70,559</u>
	<u>322,169</u>	<u>258,020</u>
	<u>574,449</u>	<u>478,595</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, 2018

	Invested In Capital Assets \$	Unrestricted \$	Restricted \$	Total 2018 \$	Total 2017 \$
Balance, beginning of year	<u>129,153</u>	<u>70,559</u>	<u>58,308</u>	<u>258,020</u>	<u>239,404</u>
Excess of revenue over expense - <i>page 3</i>	-	64,149	-	64,149	18,616
Amortization of tangible capital assets	(13,054)	13,054	-	-	-
Amortization of grants	7,113	(7,113)	-	-	-
Transfer between funds	<u>-</u>	<u>(10,162)</u>	<u>10,162</u>	<u>-</u>	<u>-</u>
	<u>(5,941)</u>	<u>59,928</u>	<u>10,162</u>	<u>64,149</u>	<u>18,616</u>
Balance, end of year - <i>page 1</i>	<u><u>123,212</u></u>	<u><u>130,487</u></u>	<u><u>68,470</u></u>	<u><u>322,169</u></u>	<u><u>258,020</u></u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Operations
March 31, 2018

	2018 \$	2017 \$
Revenue		
Island Health	684,172	670,097
Rental income	519,505	510,219
BC Housing	336,511	329,926
Donations	178,811	181,795
Other income	77,622	82,554
BC Gaming Commission	20,000	20,000
Sales	13,320	16,297
Amortization of deferred contributions	7,113	7,113
CMHA BC	-	10,000
	<u>1,837,054</u>	<u>1,828,001</u>
Expense		
Advertising	2,485	2,531
Amortization	13,054	15,118
Bookkeeping fees	37,653	36,210
Education	424	1,071
Honorariums	11,808	20,025
Housing support	42,920	46,319
Initiatives	509	2,139
Insurance	22,596	23,287
Lease Expense	288,518	283,920
Lunch program	13,754	16,350
Management Fees	7,253	6,918
Office and miscellaneous	20,955	23,226
Professional fees	8,892	8,815
Property taxes	11,914	12,121
Rent	72,784	69,630
Repairs and maintenance	81,524	92,784
Repayment to BC Housing	1,406	2,981
Staff development and travel	32,691	34,964
Supplies	35,187	40,482
Telephone and utilities	79,955	78,103
Tenant expenses	8,180	8,102
Wages and benefits	978,443	984,289
	<u>1,772,905</u>	<u>1,809,385</u>
Excess of revenue over expense - page 2	<u>64,149</u>	<u>18,616</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, 2018

	2018 \$	2017 \$
Operating Activities		
Excess of revenue over expense before other items	64,149	18,616
Amortization of capital assets	<u>13,054</u>	<u>15,118</u>
	<u>77,203</u>	<u>33,734</u>
Changes in non-cash working capital items		
Accounts receivable	4,860	(1,672)
Goods and services tax recoverable	(349)	635
Prepaid expenses	(263)	108
Accounts payable and accrued liabilities	16,448	(12,883)
Deferred contributions	22,369	(12,019)
Deferred contributions related to capital assets	<u>(7,113)</u>	<u>(7,113)</u>
	<u>113,155</u>	<u>790</u>
Investing Activities		
(Increase) decrease in restricted cash	<u>(9,241)</u>	<u>(1,106)</u>
	<u>(9,241)</u>	<u>(1,106)</u>
Change in cash	103,914	(316)
Cash - beginning of period	<u>192,223</u>	<u>192,539</u>
Cash - end of period	<u><u>296,137</u></u>	<u><u>192,223</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, 2018

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, 2018

3. Restricted Cash

Restricted cash is comprised of:

	2018	2017
	\$	\$
Security Deposits - Kendall	4,670	4,281
Security Deposits - Roger Street	7,800	9,110
Replacement Reserve	<u>68,470</u>	<u>58,308</u>
	<u>80,940</u>	<u>71,699</u>

4. Tangible Capital Assets

			2018	2017
	Cost	Accumulated	Net	Net
	\$	Amortization	\$	\$
	\$	\$	\$	\$
Building - 2nd Avenue	320,579	226,958	93,621	106,445
Furniture, fixtures & equipment	76,571	75,999	343	572
Computer equipment	10,533	10,533	-	-
Vehicles	<u>12,132</u>	<u>12,132</u>	<u>-</u>	<u>-</u>
	419,815	325,622	93,964	107,017
Land - 2nd Avenue	<u>60,566</u>	-	<u>60,566</u>	<u>60,566</u>
	<u>480,381</u>	<u>325,622</u>	<u>154,530</u>	<u>167,583</u>

5. Accounts Payable and accrued liabilities

Accounts Payable and Accrued Liabilities	29,512	26,733
Wages Payable	36,914	25,432
Employee Benefits Payable	7,780	4,468
Employee Deductions Payable	15,942	16,708
Workers Compensation Payable	<u>2,261</u>	<u>2,619</u>
	<u>92,409</u>	<u>75,960</u>

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2018

6. Deferred contributions

Deferred contributions represent cash received during the year which is committed to be spent in the subsequent year.

	2018	2017
	\$	\$
	<hr/>	<hr/>
Deferred contributions - opening balance	106,184	118,203
Less amount recognized as revenue in the year	(106,184)	(118,203)
Add amount received related to the following year	<u>128,533</u>	<u>106,184</u>
	128,533	106,184
Add (Less) Contributions - Long term	<hr style="width: 50%; margin: 0 auto;"/> -	<hr style="width: 50%; margin: 0 auto;"/> -
Deferred contributions - ending balance	<u>128,533</u>	<u>106,184</u>

7. Deferred capital grants

			2018	2017
	Grant Proceeds \$	Accumulated Amortization \$	Net \$	Net \$
	<hr/>	<hr/>	<hr/>	<hr/>
Ministry of Health - Clubhouse Grant Human Resources Development	60,000	54,600	5,400	7,800
Canada - Clubhouse Grant	117,821	91,903	25,918	30,631
BC Housing - Roger Street computers and appliances	<u>7,888</u>	<u>7,888</u>	<hr style="width: 50%; margin: 0 auto;"/> -	<hr style="width: 50%; margin: 0 auto;"/> -
	<u>185,709</u>	<u>154,391</u>	<u>31,318</u>	<u>38,431</u>

Deferred capital grants 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 \$68,470 to be used for future replacement of assets (2017 - \$58,308).

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2018

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, 2018

12. Contingent Liabilities

Pension Liability

The Society and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees for the Plan, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. Basic pension benefits are based on a formula. As at December 31, 2016, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation as at December 31, 2015 indicated a surplus of \$2.224 billion for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1.927 billion was transferred to the rate stabilization account and \$297 million of surplus ensured the required contribution rates remained unchanged.

The Canadian Mental Health Association - Port Alberni Branch paid \$53,110 (2017 - \$53,901) for employer contributions to the plan in the fiscal year March 31, 2018. while employees contributed \$41,574 (2017 - \$41,549).

The next valuation will be at December 31, 2018 with results available in 2019.

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

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	\$
2019	292,845
2020	297,240
2021	301,695
2022	76,555

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2018

14. Director Remuneration

During the year one director earned \$2,035 (2017 - \$1,537) of income as a part-time employee of the Association.

15. Prior Period Corrections

The prior period was adjusted to correct a previous accrual. The effect of this adjustment is to increase accounts payable and increase expense in 2017 by \$8,856.

Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2018

	Actual 2018 \$	Actual 2017 \$
Clubhouse Program		
Revenue		
Island Health	285,818	279,821
Other income	21,403	18,792
Amortization of contributions	7,113	7,113
Rental income	4,300	4,300
Donations	2,573	8,451
CMHA BC	-	10,000
	<u>321,207</u>	<u>328,477</u>
Expense		
Advertising	2,485	1,172
Amortization	13,054	15,118
Bookkeeping fees	16,467	16,543
Education	424	1,071
Initiatives	509	2,139
Insurance	2,907	2,469
Lunch program	13,754	16,350
Office and miscellaneous	4,892	4,463
Professional fees	1,616	2,413
Property taxes	480	681
Repairs and maintenance	2,458	3,258
Staff development and travel	12,051	11,326
Supplies	4,938	4,496
Telephone and utilities	10,493	8,433
Wages and benefits	202,153	231,836
	<u>288,681</u>	<u>321,768</u>
Excess of revenue over expense	<u>32,526</u>	<u>6,709</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Gaming Program		
Revenue		
BC Gaming Commission	20,000	20,000
Donations	6,865	-
Donations - in kind	855	-
	<u>27,720</u>	<u>20,000</u>
Expense		
Office and miscellaneous	1,944	2,309
Rent	2,800	2,800
Repairs and maintenance	794	866
Staff development and travel	1,754	2,469
Telephone and utilities	2,458	2,677
Wages and benefits	17,428	16,084
Wages - in kind	855	-
	<u>28,033</u>	<u>27,205</u>
Shortfall of revenue over expenditure	<u>(313)</u>	<u>(7,205)</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Porthouse Program		
Revenue		
Island Health	284,842	278,610
Rental income	21,872	23,788
BC Housing	<u>2,760</u>	<u>2,760</u>
	<u>309,474</u>	<u>305,158</u>
Expense		
Bookkeeping fees	6,900	6,950
Insurance	350	351
Office and miscellaneous	425	1,251
Professional fees	1,201	1,075
Rent	15,360	15,360
Repairs and maintenance	1,873	2,016
Staff development and travel	615	727
Supplies	1,891	1,879
Telephone and utilities	2,760	2,311
Tenant expenses	8,180	8,102
Wages and benefits	<u>252,988</u>	<u>264,382</u>
	<u>292,543</u>	<u>304,404</u>
Excess of revenue over expenditure	<u>16,931</u>	<u>754</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Peer Support		
Revenue		
Island Health	<u>10,458</u>	<u>11,843</u>
Expense		
Honorariums	5,329	5,548
Rent	1,500	1,500
Staff development and travel	325	664
Supplies	1,122	313
Telephone and utilities	<u>1,935</u>	<u>2,331</u>
	<u>10,211</u>	<u>10,356</u>
Excess of revenue over expenditure	<u>247</u>	<u>1,487</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, 2018**

	Actual 2018 \$	Actual 2017 \$
King George Apartments		
Revenue		
Rental Income	231,007	220,520
Donations	<u>167,748</u>	<u>165,884</u>
	<u>398,755</u>	<u>386,404</u>
Expenditure		
Insurance	11,190	12,194
Lease Expense	288,518	283,920
Management Fees	7,253	6,918
Office and miscellaneous	2,260	1,937
Property taxes	11,436	11,437
Repairs and Maintenance	49,494	53,438
Telephone	<u>8,885</u>	<u>7,577</u>
	<u>379,036</u>	<u>377,421</u>
Excess of revenue over expenditure	<u>19,719</u>	<u>8,983</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Kendall Avenue		
Revenue		
Rental income	78,251	77,148
Island Health	37,351	39,366
Other income	605	884
	<u>116,207</u>	<u>117,398</u>
Expenditure		
Bookkeeping fees	2,377	1,588
Insurance	456	327
Office and miscellaneous	1,069	2,146
Professional fees	113	293
Repairs and maintenance	8,999	14,316
Staff development and travel	244	243
Supplies	1,054	1,171
Telephone and utilities	16,090	16,247
Wages and benefits	79,745	70,188
	<u>110,147</u>	<u>106,519</u>
Excess of revenue over expenditure	<u>6,060</u>	<u>10,879</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Outreach Program		
Revenue		
BC Housing	<u>187,799</u>	<u>187,299</u>
	<u>187,799</u>	<u>187,299</u>
Expenditure		
Bookkeeping fees	4,000	4,664
Housing support	42,920	45,759
Office and miscellaneous	27	237
Professional fees	1,127	1,200
Repairs and maintenance	658	120
Staff development and travel	14,447	15,720
Supplies	489	317
Telephone and utilities	2,942	2,647
Wages and benefits	<u>125,936</u>	<u>121,507</u>
	<u>192,546</u>	<u>192,171</u>
Shortfall of revenue over expenditure	<u>(4,747)</u>	<u>(4,872)</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Roger Street		
Revenue		
Rental income	188,375	188,764
BC Housing	56,952	50,867
Island Health	22,225	18,206
Other income	2,159	1,945
Donations	-	1,700
	<u>269,711</u>	<u>261,482</u>
Expenditure		
Bookkeeping fees	5,409	3,969
Insurance	7,443	7,758
Office and miscellaneous	4,648	8,308
Professional fees	3,000	2,859
Repairs and maintenance	17,249	18,769
Repayment to BC Housing	1,406	2,981
Telephone and utilities	32,987	34,292
Wages and benefits	200,291	191,625
	<u>272,433</u>	<u>270,561</u>
Shortfall of revenue over expenditure	<u>(2,722)</u>	<u>(9,079)</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, 2018

	Actual 2018 \$	Actual 2017 \$
Healthy Harvest Farm		
Revenue		
Grants	31,379	36,483
Farm sales	13,320	16,297
Donations	<u>1,485</u>	<u>5,761</u>
	<u>46,184</u>	<u>58,541</u>
Expenditure		
Advertising	-	1,359
Honorariums	6,479	14,477
Insurance	250	188
Rent	1,640	800
Staff development and travel	86	-
Supplies	3,565	11,925
Wages and benefits	<u>38,964</u>	<u>29,694</u>
	<u>50,984</u>	<u>58,443</u>
Excess (shortfall) of revenue over expenditure	<u>(4,800)</u>	<u>98</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Frozen Meals		
Revenue		
Island Health	43,479	42,252
Meal income	15,958	17,639
Donations	100	-
	<u>59,537</u>	<u>59,891</u>
Expenditure		
Office and administration	5,500	5,374
Supplies	16,018	15,692
Staff development and travel	45	50
Wages and benefits	36,899	34,682
	<u>58,462</u>	<u>55,798</u>
Excess of revenue over expenditure	<u>1,075</u>	<u>4,093</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, 2018**

	Actual 2018 \$	Actual 2017 \$
Disability Pass		
Revenue		
Disability Passes	6,119	6,810
Donations	<u>40</u>	<u>-</u>
	<u>6,159</u>	<u>6,810</u>
Expenditure		
Bank charges	189	201
Supplies	<u>3,970</u>	<u>3,360</u>
	<u>4,159</u>	<u>3,561</u>
Excess of revenue over expenditure	<u>2,000</u>	<u>3,249</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, 2018

	Actual 2018 \$	Actual 2017 \$
BC Housing Homeless Prevention		
Revenue		
BC Housing	<u>89,000</u>	<u>89,000</u>
Expenditure		
Bookkeeping fees	2,500	2,497
Housing support	-	560
Office and supplies	2,140	1,330
Professional fees	1,835	976
Rent supplements	55,784	53,470
Telephone	1,405	1,588
Staff travel	3,123	3,766
Wages and benefits	<u>24,040</u>	<u>21,291</u>
	<u>90,827</u>	<u>85,478</u>
Excess (shortfall) of revenue over expenditure	<u>(1,827)</u>	<u>3,522</u>

The accompanying notes are an integral part of these statements.