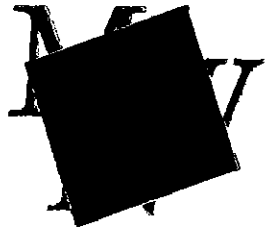


**CANADIAN MENTAL HEALTH ASSOCIATION
PORT ALBERNI BRANCH
FINANCIAL STATEMENTS
March 31, 2016**

**CANADIAN MENTAL HEALTH ASSOCIATION, PORT ALBERNI BRANCH
FINANCIAL STATEMENTS
March 31, 2016**

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Chartered Professional Accountants

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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, 2016, 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.

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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, 2016, 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.

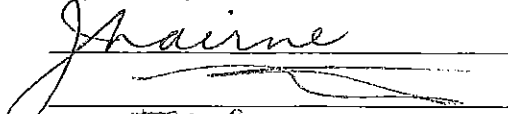
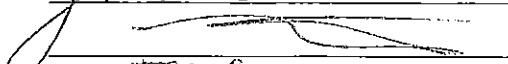

MCINTOSH NORTON WILLIAMS
chartered professional accountants

Port Alberni, B.C.
June 20, 2016

Canadian Mental Health Association, Port Alberni Branch
Statement of Financial Position
As at March 31, 2016

| | 2016 \$ | 2015 \$ |
|--|----------------|----------------|
| ASSETS | | |
| Current | | |
| Cash | 192,539 | 194,871 |
| Accounts receivable | 11,898 | 13,218 |
| Goods and services tax recoverable | 2,353 | 3,316 |
| Prepaid expenses | <u>29,572</u> | <u>29,682</u> |
| | 236,362 | 241,087 |
| Restricted cash (Note 3) | 70,592 | 68,317 |
| Capital assets (Note 4) | <u>182,701</u> | <u>200,852</u> |
| | <u>489,655</u> | <u>510,256</u> |
| LIABILITIES | | |
| Current | | |
| Accounts payable and accrued liabilities | 36,919 | 36,765 |
| Wages and benefits payable | 51,923 | 50,869 |
| Deferred contributions (Note 5) | <u>118,203</u> | <u>145,283</u> |
| | 207,045 | 232,917 |
| Contingent liabilities (Note 11) | | |
| | <u>207,045</u> | <u>232,917</u> |
| NET ASSETS | | |
| Contributed (Note 6) | 45,544 | 52,657 |
| Invested in capital assets - page 2 | 137,158 | 148,196 |
| Restricted (Note 7) - page 2 | 57,680 | 57,680 |
| Unrestricted - page 2 | <u>42,228</u> | <u>18,806</u> |
| | 282,610 | 277,339 |
| | <u>489,655</u> | <u>510,256</u> |

Approved by the Board of Directors

 Director
 Director
 TODD PAGOLA

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, 2016

| | Invested In Capital Assets \$ | Unrestricted \$ | Restricted \$ | Total 2016 \$ | Total 2015 \$ |
|--|--|--------------------|------------------|---------------------|---------------------|
| Balance, beginning of year | <u>148,196</u> | <u>18,806</u> | <u>57,680</u> | <u>224,681</u> | <u>229,026</u> |
| Excess (shortfall) of revenue over expense - page 3 | - | 12,384 | - | 12,384 | (4,345) |
| Amortization of capital assets | (18,151) | 18,151 | - | - | - |
| Amortization of grants | <u>7,113</u> | <u>(7,113)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>(11,038)</u> | <u>23,422</u> | <u>-</u> | <u>12,384</u> | <u>(4,345)</u> |
| Balance, end of year - page 1 | <u>137,158</u> | <u>42,228</u> | <u>57,680</u> | <u>237,065</u> | <u>224,681</u> |

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Operations
March 31, 2016

| | 2016 | 2015 |
|---|------------------|------------------|
| | \$ | \$ |
| Revenue | | |
| Island Health | 652,112 | 646,118 |
| Rental income | 503,106 | 499,075 |
| BC Housing | 328,951 | 277,376 |
| Donations | 184,387 | 164,554 |
| Other income | 53,095 | 43,118 |
| BC Gaming Commission | 20,000 | 20,000 |
| Sales | 12,641 | 10,095 |
| ACRD Grant | 8,800 | 26,667 |
| Amortization of deferred contributions | 7,113 | 7,113 |
| In Kind Donations | 3,370 | - |
| | <u>1,773,575</u> | <u>1,694,116</u> |
| Expense | | |
| Advertising | 555 | 625 |
| Amortization of capital assets | 18,151 | 20,658 |
| Bookkeeping fees | 32,678 | 27,610 |
| Education | 417 | 1,344 |
| Honorariums | 23,088 | 22,485 |
| Housing support | 45,554 | 43,567 |
| Initiatives | 1,772 | 985 |
| Insurance | 18,498 | 18,419 |
| Lease Expense | 277,819 | 270,704 |
| Lunch program | 14,129 | 14,582 |
| Management Fees | 6,936 | 6,665 |
| Office and miscellaneous | 18,733 | 21,361 |
| Professional fees | 8,661 | 8,005 |
| Property taxes | 12,433 | 11,651 |
| Rent | 73,806 | 30,963 |
| Repairs and maintenance | 91,495 | 95,167 |
| Staff development and travel | 31,883 | 30,035 |
| Supplies | 45,937 | 33,686 |
| Telephone and utilities | 74,319 | 76,675 |
| Tenant expenses | 10,356 | 9,510 |
| Wages and benefits | 953,971 | 953,764 |
| | <u>1,761,191</u> | <u>1,698,461</u> |
| Excess (shortfall) of revenue over expense - page 2 | <u>12,384</u> | <u>(4,345)</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, 2016

| | 2016 | 2015 |
|---|----------------|----------------|
| | \$ | \$ |
| Operating Activities | | |
| Excess (shortfall) of revenue over expense before other items | 12,384 | (4,345) |
| Amortization of capital assets | <u>18,151</u> | <u>20,658</u> |
| | 30,535 | 16,313 |
| Changes in non-cash working capital items | | |
| Accounts receivable | 1,320 | (6,871) |
| Goods and services tax recoverable | 963 | 408 |
| Prepaid expenses | 110 | (604) |
| Accounts payable and accrued liabilities | 154 | 4,839 |
| Wages and benefits payable | 1,054 | 26,496 |
| Deferred contributions | (27,080) | 5,999 |
| Deferred contributions related to capital assets | (7,113) | (7,113) |
| Deferred Contributions - Long Term | <u>-</u> | <u>(8,800)</u> |
| | <u>(57)</u> | <u>30,667</u> |
| Investing Activities | | |
| Acquisition of capital assets | - | (1,148) |
| (Increase) decrease in restricted cash | <u>(2,275)</u> | <u>7,631</u> |
| | <u>(2,275)</u> | <u>6,483</u> |
| Change in cash | (2,332) | 37,150 |
| Cash - beginning of period | <u>194,871</u> | <u>157,721</u> |
| Cash - end of period | <u>192,539</u> | <u>194,871</u> |

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2016

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) 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, 2016

3. Restricted Cash

Restricted cash is comprised of:

| | 2016 | 2015 |
|----------------------------------|----------------------|----------------------|
| | \$ | \$ |
| Security Deposits - Kendall | 3,657 | 3,090 |
| Security Deposits - Roger Street | 8,571 | 7,547 |
| Replacement Reserve | <u>58,364</u> | <u>57,680</u> |
| | <u>70,592</u> | <u>68,317</u> |

4. Capital Assets

| | | | 2016 | 2015 |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Cost | Accumulated | Net | Net |
| | \$ | Amortization | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| Building - 2nd Avenue | 320,579 | 201,310 | 119,269 | 132,093 |
| Furniture, fixtures & equipment | 76,571 | 73,705 | 2,866 | 7,588 |
| Computer equipment | 10,533 | 10,533 | - | - |
| Vehicles | <u>12,132</u> | <u>12,132</u> | <u>-</u> | <u>605</u> |
| | 419,815 | 297,680 | <u>122,135</u> | 140,286 |
| Land - 2nd Avenue | <u>60,566</u> | <u>-</u> | <u>60,566</u> | <u>60,566</u> |
| | <u>480,381</u> | <u>297,680</u> | <u>182,701</u> | <u>200,852</u> |

5. Deferred contributions

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

| | 2016 | 2015 |
|---|-----------------------|-----------------------|
| | \$ | \$ |
| Deferred contributions - opening balance | 145,283 | 139,285 |
| Less amount recognized as revenue in the year | (145,283) | (139,285) |
| Add amount received related to the following year | <u>118,203</u> | <u>136,483</u> |
| | <u>118,203</u> | <u>136,483</u> |
| Add (Less) Contributions - Long term | <u>-</u> | <u>8,800</u> |
| Deferred contributions - ending balance | <u>118,203</u> | <u>145,283</u> |

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2016

6. Contributed Fund Balance

| | Grant Proceeds \$ | Accumulated Amortization \$ | 2016 | 2015 |
|---|-------------------------|-----------------------------------|---------------|---------------|
| | | | Net \$ | Net \$ |
| Ministry of Health - Clubhouse Grant Human Resources Development Canada - Clubhouse Grant | 60,000 | 49,800 | 10,200 | 12,600 |
| BC Housing - Roger Street computers and appliances | <u>7,888</u> | <u>7,888</u> | <u>-</u> | <u>-</u> |
| | <u>185,709</u> | <u>140,165</u> | <u>45,544</u> | <u>52,657</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.

7. Restricted Fund Balance

In previous years the Association's board of directors internally restricted funds bringing the total of internally restricted assets to \$57,680 to be used for future replacement of assets (2015 - \$57,680).

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2016

8. 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.

9. 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.

10. 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, 2016

11. 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 March 31, 2014, the Public Service Pension Plan has about 56,000 active members and approximately 42,000 retired members. As at December 31, 2013, the Municipal Pension Plan has about 182,000 active members and over 75,000 retired members.

The most recent actuarial valuation for the Public Service Pension Plan as at March 31, 2014, indicating a funding surplus of \$194 million for basic benefits. The next valuation will be at March 31, 2017, with results available in early 2018. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015, with results available in 2016.

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 record 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 \$52,966 for employer contributions to the plan in the fiscal year March 31, 2016 (2015 - \$49,766).

12. Lease Obligation

The Association has entered into an operating lease for rental of the King George Apartments. The expected obligation under this lease until it expires on July 1, 2017 is as follows:

| Year | \$ |
|------|---------|
| 2017 | 278,000 |
| 2018 | 69,5000 |

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|--------------------------------|----------------------|----------------------|
| Clubhouse Program | | |
| Revenue | | |
| Island Health | 273,019 | 270,123 |
| Other income | 16,121 | 15,211 |
| ACRD Grant Revenue | 8,800 | 22,667 |
| Donations | 7,275 | 12,251 |
| Amortization of contributions | 7,113 | 7,113 |
| Rental income | <u>4,300</u> | <u>3,300</u> |
| | <u>316,628</u> | <u>330,665</u> |
| Expense | | |
| Advertising | 555 | 625 |
| Amortization | 17,788 | 19,335 |
| Bookkeeping fees | 10,752 | 11,586 |
| Education | 417 | 1,344 |
| Initiatives | 1,772 | 985 |
| Insurance | 2,445 | 2,168 |
| Lunch program | 14,129 | 14,582 |
| Office and miscellaneous | 2,231 | 2,542 |
| Professional fees | 1,952 | 2,440 |
| Property taxes | 725 | 576 |
| Repairs and maintenance | 6,271 | 8,975 |
| Staff development and travel | 10,656 | 11,422 |
| Supplies | 4,959 | 4,678 |
| Telephone and utilities | 10,817 | 10,937 |
| Wages and benefits | <u>204,822</u> | <u>213,234</u> |
| | <u>290,291</u> | <u>305,429</u> |
| Excess of revenue over expense | <u>26,337</u> | <u>25,236</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|--|----------------------|----------------------|
| Gaming Program | | |
| Revenue | | |
| BC Gaming Commission | <u>20,000</u> | <u>20,000</u> |
| Expense | | |
| Office and miscellaneous | 1,950 | 149 |
| Rent | 2,800 | 1,800 |
| Repairs and maintenance | 966 | 384 |
| Staff development and travel | 2,640 | 2,000 |
| Telephone and utilities | 2,884 | 1,510 |
| Wages and benefits | <u>15,537</u> | <u>14,104</u> |
| | <u>26,777</u> | <u>19,947</u> |
| Excess (shortfall) of revenue over expenditure | <u>(6,777)</u> | <u>53</u> |

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|---------------------------------------|----------------------|----------------------|
| Porthouse Program | | |
| Revenue | | |
| Island Health | 271,736 | 269,045 |
| Rental income | 21,432 | 23,566 |
| BC Housing | 2,760 | 2,760 |
| Other income | - | 620 |
| | <u>295,928</u> | <u>295,991</u> |
| Expense | | |
| Bookkeeping fees | 6,189 | 5,955 |
| Insurance | 340 | 262 |
| Office and miscellaneous | 200 | 416 |
| Professional fees | 1,171 | 1,171 |
| Rent | 15,360 | 15,840 |
| Repairs and maintenance | 933 | 1,923 |
| Staff development and travel | 958 | 647 |
| Supplies | 2,308 | 2,703 |
| Telephone and utilities | 2,546 | 2,507 |
| Tenant expenses | 10,356 | 9,510 |
| Wages and benefits | 258,176 | 260,944 |
| | <u>298,537</u> | <u>301,878</u> |
| Shortfall of revenue over expenditure | <u>(2,609)</u> | <u>(5,887)</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|------------------------------------|----------------------|----------------------|
| Peer Support | | |
| Revenue | | |
| Island Health | <u>9,161</u> | <u>9,895</u> |
| Expense | | |
| Honorariums | 5,187 | 4,960 |
| Rent | 1,500 | 1,500 |
| Staff development and travel | 200 | 382 |
| Supplies | 494 | 1,427 |
| Telephone and utilities | <u>1,528</u> | <u>1,625</u> |
| | <u>8,909</u> | <u>9,894</u> |
| Excess of revenue over expenditure | <u>252</u> | <u>1</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|---------------------------------------|----------------------|----------------------|
| King George Apartments | | |
| Revenue | | |
| Rental Income | 221,675 | 213,871 |
| Donations | <u>164,770</u> | <u>151,613</u> |
| | <u>386,445</u> | <u>365,484</u> |
| Expenditure | | |
| Insurance | 7,547 | 7,937 |
| Lease Expense | 277,819 | 270,704 |
| Management Fees | 6,936 | 6,665 |
| Office and miscellaneous | 2,461 | 1,703 |
| Property taxes | 11,709 | 11,076 |
| Repairs and Maintenance | 64,053 | 62,173 |
| Telephone | <u>8,474</u> | <u>9,420</u> |
| | <u>378,999</u> | <u>369,678</u> |
| Shortfall of revenue over expenditure | <u>7,446</u> | <u>(4,194)</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|---------------------------------------|----------------------|----------------------|
| Kendall Avenue | | |
| Revenue | | |
| Rental income | 72,630 | 72,269 |
| Island Health | <u>35,535</u> | <u>35,183</u> |
| | <u>108,165</u> | <u>107,452</u> |
| Expenditure | | |
| Bookkeeping fees | 3,018 | 1,650 |
| Insurance | 346 | 292 |
| Office and miscellaneous | 1,525 | 1,371 |
| Professional fees | - | 293 |
| Repairs and maintenance | 5,252 | 5,767 |
| Staff development and travel | 28 | 319 |
| Supplies | 1,179 | 1,351 |
| Telephone and utilities | 14,419 | 15,045 |
| Wages and benefits | <u>84,072</u> | <u>93,440</u> |
| | <u>109,839</u> | <u>119,528</u> |
| Shortfall of revenue over expenditure | <u>(1,674)</u> | <u>(12,076)</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|--|----------------------|----------------------|
| Outreach Program | | |
| Revenue | | |
| BC Housing | 187,799 | 187,132 |
| ACRD Grant Revenue | - | 4,000 |
| Other income | - | 1,327 |
| | <u>187,799</u> | <u>192,459</u> |
| Expenditure | | |
| Amortization | - | 138 |
| Bookkeeping fees | 4,002 | 4,226 |
| Housing support | 45,554 | 43,567 |
| Office and miscellaneous | 533 | 674 |
| Professional fees | 1,171 | 1,171 |
| Staff development and travel | 15,448 | 15,265 |
| Supplies | 147 | 1,121 |
| Telephone and utilities | 3,347 | 2,839 |
| Wages and benefits | 121,805 | 118,922 |
| | <u>192,007</u> | <u>187,923</u> |
| Excess (shortfall) of revenue over expenditure | <u>(4,208)</u> | <u>4,536</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|---|----------------------|----------------------|
| Roger Street | | |
| Revenue | | |
| Rental income | 187,369 | 189,370 |
| BC Housing | 49,392 | 50,400 |
| Island Health | 21,203 | 20,993 |
| Other income | 2,044 | 1,397 |
| Donations | - | 105 |
| | <u>260,008</u> | <u>262,265</u> |
| Expenditure | | |
| Amortization | 362 | 1,185 |
| Bookkeeping fees | 3,894 | 3,218 |
| Insurance | 7,758 | 7,572 |
| Office and miscellaneous | 7,257 | 5,587 |
| Professional fees | 2,929 | 2,929 |
| Repairs and maintenance | 14,021 | 15,945 |
| Telephone and utilities | 29,418 | 32,790 |
| Wages and benefits | 191,719 | 197,901 |
| | <u>257,358</u> | <u>267,127</u> |
| Excess (shortfall) of revenue over expenditure | <u>2,650</u> | <u>(4,862)</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|---------------------------------------|----------------------|----------------------|
| Healthy Harvest Farm | | |
| Revenue | | |
| Grants | 16,200 | 1,800 |
| Farm sales | 12,641 | 10,095 |
| Donations | 12,342 | 530 |
| In Kind Donations | 3,370 | - |
| Transfer from reserve | - | 7,000 |
| | <u>44,553</u> | <u>19,425</u> |
| Expenditure | | |
| Bookkeeping fees | 2,000 | - |
| Honorariums | 17,901 | 17,525 |
| Insurance | 62 | 188 |
| Rent | 1,277 | 1,168 |
| Staff development and travel | 372 | - |
| Supplies | 13,807 | 3,152 |
| Wages and benefits | 17,577 | 15,081 |
| | <u>52,996</u> | <u>37,114</u> |
| Shortfall of revenue over expenditure | <u>(8,443)</u> | <u>(17,689)</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, 2016

| | Actual 2016 \$ | Actual 2015 \$ |
|--|----------------------|----------------------|
| Connect the Dots | | |
| Revenue | | |
| Friendship Centre | <u>-</u> | <u>5,833</u> |
| Expenditure | | |
| Office and administration | <u>-</u> | <u>6,344</u> |
| | <u>-</u> | <u>6,344</u> |
| Excess (shortfall) of revenue over expenditure | <u>-</u> | <u>(511)</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|---------------------------------------|----------------------|----------------------|
| Frozen Meals | | |
| Revenue | | |
| Island Health | 41,459 | 40,879 |
| Meal income | <u>13,091</u> | <u>13,471</u> |
| | <u>54,550</u> | <u>54,350</u> |
| Expenditure | | |
| Office and administration | 5,375 | 5,375 |
| Supplies | 19,873 | 16,691 |
| Wages and benefits | <u>34,244</u> | <u>32,433</u> |
| | <u>59,492</u> | <u>54,499</u> |
| Shortfall of revenue over expenditure | <u>(4,942)</u> | <u>(149)</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, 2016**

| | Actual 2016 \$ | Actual 2015 \$ |
|------------------------------------|----------------------|----------------------|
| Disability Pass | | |
| Revenue | | |
| Disability Passes | 5,640 | 3,458 |
| Donations | - | 55 |
| | <u>5,640</u> | <u>3,513</u> |
| Expenditure | | |
| Bank charges | 201 | 200 |
| Supplies | 3,141 | 1,830 |
| | <u>3,342</u> | <u>2,030</u> |
| Excess of revenue over expenditure | <u>2,298</u> | <u>1,483</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, 2016

| | Actual 2016 \$ | Actual 2015 \$ |
|---------------------------------------|----------------------|----------------------|
| BC Housing Homeless Prevention | | |
| Revenue | | |
| BC Housing | <u>89,000</u> | <u>37,083</u> |
| Expenditure | | |
| Bookkeeping fees | 2,822 | 976 |
| Office and supplies | 28 | 735 |
| Professional fees | 1,437 | - |
| Rent supplements | 57,169 | 13,955 |
| Telephone | 886 | - |
| Staff travel | 1,580 | - |
| Wages and benefits | <u>23,019</u> | <u>4,706</u> |
| | <u>86,941</u> | <u>20,372</u> |
| Excess of revenue over expenditure | <u>2,059</u> | <u>16,711</u> |

The accompanying notes are an integral part of these statements.