

**CENTRAL ALBERTA  
WOMEN'S EMERGENCY  
SHELTER SOCIETY  
FINANCIAL STATEMENTS**

**MARCH 31, 2016**

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MARCH 31, 2016**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:  
Central Alberta Women's Emergency Shelter Society

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Central Alberta Women's Emergency Shelter Society, which comprise the statement of financial position as at March 31, 2016 and the statements of operations, changes in net assets and cash flows for the year ended March 31, 2016 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.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian 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 our 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, we consider 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.

### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, Central Alberta Women's Emergency Shelter Society derives revenue from fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Central Alberta Women's Emergency Shelter Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, deficiency of revenues over expenses, and cash flows from operations for the years ended March 31, 2016 or current assets and net assets as at March 31, 2016.

3.

**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 Central Alberta Women's Emergency Shelter Society as at March 31, 2016 and its financial performance and its cash flows for the year ended March 31, 2016 in accordance with Canadian accounting standards for not-for-profit organizations.

Red Deer, Alberta  
June 02, 2016

*Pivotal LLP*

Chartered Professional Accountants

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**MARCH 31, 2016**

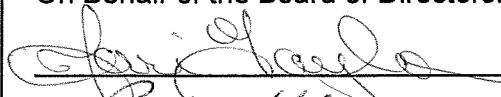

	2016	2015
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents .....	\$ 116,955	\$ 155,419
Restricted cash (Note 4) .....	33,950	80,606
Accounts receivable .....	53,067	4,903
Government remittances receivable .....	14,311	16,220
Prepaid expenses and deposits .....	<u>7,535</u>	<u>15,297</u>
	<b>225,818</b>	<b>272,445</b>
<b>LONG TERM INVESTMENTS (Note 5) .....</b>	<b>320,030</b>	<b>318,663</b>
<b>CAPITAL ASSETS (Note 6) .....</b>	<b><u>1,514,453</u></b>	<b><u>1,565,907</u></b>
	<b>\$ <u>2,060,301</u></b>	<b>\$ <u>2,157,015</u></b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities .....	\$ 211,805	\$ 148,265
Deferred grants and contributions (Note 9) .....	58,961	118,619
Current portion of long term debt (Note 10) .....	<u>83,383</u>	<u>81,605</u>
	<b>354,149</b>	<b>348,489</b>
<b>LONG TERM DEBT (Note 10) .....</b>	<b>141,740</b>	<b>225,449</b>
<b>DEFERRED CAPITAL CONTRIBUTIONS (Note 11) .....</b>	<b><u>595,322</u></b>	<b><u>596,393</u></b>
<b>TOTAL LIABILITIES .....</b>	<b><u>1,091,211</u></b>	<b><u>1,170,331</u></b>
<b>NET ASSETS</b>		
<b>NET INVESTMENT IN CAPITAL ASSETS .....</b>	<b>694,008</b>	<b>662,460</b>
<b>UNRESTRICTED NET ASSETS .....</b>	<b>265,833</b>	<b>314,988</b>
<b>EXTERNALLY RESTRICTED RESERVE (Note 4) .....</b>	<b><u>9,249</u></b>	<b><u>9,236</u></b>
	<b><u>969,090</u></b>	<b><u>986,684</u></b>
	<b>\$ <u>2,060,301</u></b>	<b>\$ <u>2,157,015</u></b>

**CONTINGENT LIABILITIES (Note 13)**

**COMMITMENTS (Note 14)**

**GUARANTEES (Note 15)**

On Behalf of the Board of Directors:

 Director  
 Director

*See accompanying notes to financial statements*

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED MARCH 31, 2016**

	Net Investment in Capital Assets	Unrestricted Net Assets	Externally Restricted Reserve	Total 2016	Total 2015
Balance, beginning of year	\$ 662,460	\$ 314,988	\$ 9,236	\$ 986,684	\$ 987,800
Deficiency of revenues over expenses	-	(17,594)	-	(17,594)	(1,116)
Amortization of capital assets	(64,372)	64,372	-	-	-
Amortization of capital contributions	21,071	(21,071)	-	-	-
Receipt of capital contributions	(20,000)	20,000	-	-	-
Interest on restricted funds	-	(13)	13	-	-
Purchase of capital assets	12,918	(12,918)	-	-	-
Repayment of long term debt	55,264	(55,264)	-	-	-
Forgiveness of CMHC loan subsidy	26,667	(26,667)	-	-	-
Balance, end of year	\$ 694,008	\$ 265,833	\$ 9,249	\$ 969,090	\$ 986,684

See accompanying notes to financial statements

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**STATEMENT OF OPERATIONS  
YEAR ENDED MARCH 31, 2016**

	Budget 2016 (Unaudited)	2016	2015
<b>REVENUE</b>			
Grants and contributions (Note 12) .....	\$ 2,020,692	\$ 2,248,674	\$ 2,152,008
Donations and memberships .....	184,810	215,006	234,054
Fundraising and raffles .....	367,324	317,228	241,289
Subsidy .....	5,098	31,307	31,307
Interest income .....	6,000	6,505	6,514
Amortization of capital contributions (Note 11) ..	20,803	21,071	20,821
	<u>2,604,727</u>	<u>2,839,791</u>	<u>2,685,993</u>
<b>EXPENSES</b>			
Staffing costs - Schedule 1.....	1,748,188	1,986,588	1,704,007
Direct client costs - Schedule 2.....	130,120	104,443	210,386
Facility costs - Schedule 3.....	255,707	230,250	214,590
Administrative costs - Schedule 4.....	410,712	476,104	446,281
Contracted services .....	60,000	60,000	111,845
	<u>2,604,727</u>	<u>2,857,385</u>	<u>2,687,109</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES .....</b>	<b>\$ -</b>	<b>\$ (17,594)</b>	<b>\$ (1,116)</b>

*See accompanying notes to financial statements*

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**STATEMENT OF CASH FLOWS  
YEAR ENDED MARCH 31, 2016**

	2016	2015
<b>CASH PROVIDED BY (USED FOR)</b>		
<b>OPERATIONS</b>		
Deficiency of revenues over expenses .....	\$ (17,594)	\$ (1,116)
Add (deduct) non-cash items:		
Amortization of capital assets .....	64,372	67,547
Amortization of capital contributions .....	(21,071)	(20,821)
Forgiveness of CMHC loan subsidy .....	<u>(26,667)</u>	<u>(26,667)</u>
	(960)	18,943
Net changes in non-cash working capital:		
Accounts receivable .....	(48,164)	17,707
Government remittances receivable .....	1,909	1,076
Prepaid expenses and deposits .....	7,762	486
Accounts payable and accrued liabilities .....	63,541	60,038
Deferred grants and contributions .....	<u>(59,658)</u>	<u>(13,591)</u>
Cash from (used for) operating activities .....	<u>(35,570)</u>	<u>84,659</u>
<b>FINANCING</b>		
Repayment of long term debt .....	(55,265)	(53,280)
Receipt of capital contributions .....	<u>20,000</u>	<u>-</u>
Cash used for financing activities .....	<u>(35,265)</u>	<u>(53,280)</u>
<b>INVESTMENTS</b>		
Purchase of capital assets .....	(12,918)	(42,555)
Purchase of investments .....	(220,530)	(200,516)
Proceeds on disposal of investments .....	<u>219,163</u>	<u>196,838</u>
Cash used for investment activities .....	<u>(14,285)</u>	<u>(46,233)</u>
<b>DECREASE IN CASH AND CASH EQUIVALENTS .....</b>	<b>(85,120)</b>	<b>(14,854)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR .....</b>	<b><u>236,025</u></b>	<b><u>250,879</u></b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR .....</b>	<b>\$ <u>150,905</u></b>	<b>\$ <u>236,025</u></b>
<b>CASH COMPRISED OF:</b>		
Cash and cash equivalents .....	\$ 116,955	\$ 155,419
Restricted cash .....	<u>33,950</u>	<u>80,606</u>
	<b>\$ <u>150,905</u></b>	<b>\$ <u>236,025</u></b>

*See accompanying notes to financial statements*



**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY****NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016****1. STATUS AND PURPOSE OF THE ORGANIZATION**

Central Alberta Women's Emergency Shelter Society was incorporated under the Societies Act of Alberta on September 21, 1982. The mission statement of the Society is to provide safe refuge for women and children, assisting people to achieve their full potential free from family violence.

The Society is exempt from income tax and is a registered charity under Section 149 of the Canadian Income Tax Act.

The directors and officers of the Society are elected volunteers who can not be paid in any form for their services under the by-laws of the Society.

**2. CHANGE IN ACCOUNTING ESTIMATE*****Vacation Payable***

The Society's vacation policy requires employees to complete one year of employment before vacation leave is allowed. In the past, the vacation payable estimate included only vacation time not taken at year end rather than the total vacation earned by an employee. Since Employment Legislation would require vacation earned to be paid out at the time of termination, the Society determined the vacation payable estimate will now include both vacation owing and vacation earned. The effect of this change in estimate increased wage expense in the current year by \$64,000.

**3. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements were prepared in Canadian dollars and in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

***Cash and Cash Equivalents***

The policy of the Society is to disclose petty cash and bank balances under cash and cash equivalents.

Restricted cash consists of cash in bank accounts restricted for a specific purpose.

***Long Term Investments***

Long term investments consist of guaranteed investment certificates. Since the investments are held for future capital expenditure purposes and pledged as security on the Society's loan, they have been classified as long term. Guaranteed investment certificates are recorded at amortized cost.

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016**

**3. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Capital Assets***

Capital assets are accounted for at cost. Amortization is based on the estimated useful life of each asset, using the following rates and methods:

Buildings	- 2.5% straight line
Computer equipment	- 33% straight line
Furniture and fixtures	- 10% straight line
Playground equipment	- 10% straight line

***Contributed Services***

The Society would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of valuing these hours, contributed services are not recognized in the financial statements.

***Donated Materials***

Donated materials are recorded in the financial statements at fair market value when fair market value can be reasonably estimated and when the Society would otherwise have purchased these items. During the current year, no donated materials were recorded in the financial statements.

***Estimates***

The preparation of the 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 and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the current year. Significant items subject to such estimates and assumptions include the valuation of inventories, the estimated useful lives of capital assets, accrued liabilities and contingencies. Actual results could differ from those estimates.

***Financial Instruments***

**Measurement of financial instruments**

The Society initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents, restricted cash, accounts receivable, government remittances receivable and long term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long term debt.

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016**

**3. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Externally Restricted Reserve***

Externally restricted funds have been set aside for equipment replacement as required by the loan agreement with Canadian Mortgage and Housing Corporation.

***Revenue Recognition***

The Society follows the deferral method of accounting for contributions. Restricted operating 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 to be received can be reasonably estimated and collection is reasonably assured. Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Deferred contributions related to capital assets represent restricted contributions used to acquire capital assets. The Society amortizes capital contributions to operations on the same basis as the amortization of the capital assets to which the contribution relates.

Donations and fundraising revenues are recognized when they are received.

Government contract revenues are recognized based on the terms of the contract.

**4. RESTRICTED CASH**

Restricted cash consists of funds to be used for specified purposes. Monies held in the building account are used to fund capital additions and repairs and maintenance. Monies held in the capital savings account are restricted by Canada Mortgage and Housing Corporation, and monies held in the casino account are restricted by Alberta Gaming and Liquor Commission. The designated donations are received from donors who specify the intended use of the monies.

	2016	2015
Building fund account	\$ 3,240	\$ 3,236
Capital savings account	9,249	9,236
Casino account	1,610	2,091
Designated donations	<u>19,851</u>	<u>66,043</u>
	<u>\$ 33,950</u>	<u>\$ 80,606</u>

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016**

**5. LONG TERM INVESTMENTS**

Long term investments consist of guaranteed investment certificates.

	2016	2015
	\$ <u>320,030</u>	\$ <u>318,663</u>

The Society manages its portfolio investments based on its cash flow needs. The effective interest rate on the investments during the year varied from 1.10% to 1.70% (2015 - 1.47% to 2.50%). The interest realized during the year was \$5,739.

**6. CAPITAL ASSETS**

	2016		2015	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 498,847	\$ -	\$ 498,847	\$ 498,847
Buildings	1,603,156	627,291	975,865	1,009,875
Computer equipment	98,746	91,343	7,403	19,441
Furniture and fixtures	187,289	154,951	32,338	37,744
Playground equipment	<u>37,781</u>	<u>37,781</u>	-	-
	\$ <u>2,425,819</u>	\$ <u>911,366</u>	\$ <u>1,514,453</u>	\$ <u>1,565,907</u>

**7. RELATED PARTY TRANSACTIONS**

During the year, the Society entered into transactions with related parties. Related parties consist of the Board of Directors and management.

- a) The Society reimbursed out-of-pocket expenses during the year.
- b) The Society received donations in kind and fundraising revenues from related parties.

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016**

**8. CREDIT FACILITY**

The Society has an authorized revolving line of credit available in the amount of \$80,000 that bears interest at the bank's prime lending rate plus 1.00% on any outstanding balances, and is secured by a general security agreement and long term investments. The effective interest rate at year end was 3.70% (2015 - 3.85%). At March 31, 2016, the Society had no amounts outstanding under the credit facility (2015 - \$nil).

The Society has a Mastercard available in the amount of \$10,000. The Mastercard bears interest at the bank's prime lending rate plus 2.00%. The effective interest rate at year end was 4.70% (2015 - 4.85%).

**9. DEFERRED GRANTS AND CONTRIBUTIONS**

Deferred contributions represent unspent resources externally restricted for operations that were received in the current period but are related to the subsequent period. The deferred contributions consist of:

	2016	2015
Anonymous donation	\$ -	\$ 18,333
Donations - designated gifts	19,851	66,043
Fundraising - casinos	1,610	2,091
Victims of Crime grant	<u>37,500</u>	<u>32,152</u>
	<u>\$ 58,961</u>	<u>\$ 118,619</u>

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016**

**10. LONG TERM DEBT**

	2016	2015
<p>Loan repayable to Canada Mortgage and Housing Corporation in annual installments of \$26,667 with no interest provision. Payments will be made in the form of loan forgiveness as long as the Society maintains the criteria set out in the loan agreement. Secured by first mortgage charge on property for amount of loan, general assignment of income related to the building, and first security interest in all other assets related to the building.</p>	\$ 26,662	\$ 53,329
<p>Mortgage repayable to Canada Mortgage and Housing Corporation in monthly installments of \$2,045 including interest at 2.11% per annum. The mortgage is secured by land and building with a carrying value of \$1,474,712.</p>	65,511	88,396
<p>Loan repayable to Alberta Treasury Branch with semi-annual installments of \$19,200 including interest at prime plus 1.00% per annum. The effective interest rate at March 31, 2016 was 3.70% (2015 - 3.85%). The bank holds a general security agreement providing a security interest over all present and after acquired personal property and a floating charge on all lands and long term investments.</p>	<u>132,950</u>	<u>165,329</u>
	<u>225,123</u>	<u>307,054</u>
Current portion of long term debt	<u>(83,383)</u>	<u>(81,605)</u>
	<u>\$ 141,740</u>	<u>\$ 225,449</u>
<p>Estimated principal repayments are:</p>		
2017	\$ 83,383	
2018	58,896	
2019	54,583	
2020	<u>28,261</u>	
	<u>\$ 225,123</u>	

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016**

**11. DEFERRED CAPITAL CONTRIBUTIONS**

The change in the deferred contributions are as follows:

	2016	2015
Balance, beginning of year	\$ 596,393	\$ 617,214
Add: donations and grants	20,000	
Deduct: amortization for the year	<u>(21,071)</u>	<u>(20,821)</u>
Balance, end of year	\$ <u>595,322</u>	\$ <u>596,393</u>

**12. GRANTS AND CONTRIBUTIONS**

	2016	2015
Anonymous donor	\$ 18,333	\$ -
Human Services	1,893,211	1,607,880
Solicitor General - Victims program	144,651	155,265
Solicitor General - GPS program	-	121,248
Community Initiatives Program	-	71,002
Local agencies and other organizations		
Alberta Health Services	180,479	178,874
Canada Summer Jobs (SEED)	-	5,739
Women's Outreach	<u>12,000</u>	<u>12,000</u>
	\$ <u>2,248,674</u>	\$ <u>2,152,008</u>

**13. CONTINGENT LIABILITIES**

Under the terms of agreements made, if a surplus has arisen on funds paid by the Ministry, Alberta Human Services or Alberta Health Services and has not been used according to the agreement, the Society may have to repay part or all of the annual surplus as the funder directs.

**14. COMMITMENTS**

The Society has entered into agreements for office equipment leases and building maintenance. Minimum lease payments under these agreements are as follows:

2017	\$ 6,596
2018	6,596
2019	<u>3,297</u>
	\$ <u>16,489</u>

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY****NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016****15. GUARANTEES**

The Society has entered into indemnification agreements with the directors to indemnify them, to the extent permitted by law, against any and all charges, costs, expenses, amounts paid in settlement and damages incurred by the directors and officers as a result of any lawsuit, or any judicial, administrative or investigative proceedings in which the directors and officers are sued as a result of their service. These indemnification claims will be subject to any statutory or other legal limitation period. The nature of the indemnification agreements prevents management from making a reasonable estimate of the maximum potential amounts the Society could be required to pay counterparties. The Society has purchased directors' and officers' liability insurance.

**16. ECONOMIC DEPENDENCE**

The Society is economically dependent on grants from the Alberta Government. The Society's ability to maintain its programs depends on maintaining these grants.

**17. FINANCIAL INSTRUMENTS**

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society's risk exposure and concentrations as at March 31, 2016.

***Credit Risk***

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risks relate to its accounts receivable. There were two accounts that posed a credit risk on the Society at year end. Both amounts have been collected subsequent to year end. The Society establishes an estimate in respect of allowance for doubtful accounts that corresponds to the credit risk of its specific funders, historical trends or economic circumstances.



**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY****NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2016****17. FINANCIAL INSTRUMENTS (Continued)*****Liquidity Risk***

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and long term debt.

***Market Risk***

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The entity is mainly exposed to interest rate risk.

***Interest Rate Risk***

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Given the current composition of long term debt (proportion of debt at a fixed interest rate compared to a floating interest rate), fixed-rate instruments subject the Society to a fair value risk while the floating-rate instruments subject it to a cash flow risk.

**18. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform with the current year method of presentation.

**19. BUDGET FIGURES**

The budget figures, prepared by the Board and management, are given for information purposes and have not been audited or reviewed.

Schedule 1

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**STAFFING COSTS - SCHEDULE OF EXPENDITURES  
YEAR ENDED MARCH 31, 2016**

	Budget 2016 (Unaudited)	2016	2015
Administration .....	\$ 230,001	\$ 251,939	\$ 273,278
Basic care .....	164,508	140,535	123,859
Client development .....	<u>1,353,679</u>	<u>1,594,114</u>	<u>1,306,870</u>
	<u>\$ 1,748,188</u>	<u>\$ 1,986,588</u>	<u>\$ 1,704,007</u>

Schedule 2

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**

**DIRECT CLIENT COSTS - SCHEDULE OF EXPENDITURES  
YEAR ENDED MARCH 31, 2016**

	Budget 2016 (Unaudited)	2016	2015
Client transportation .....	\$ 12,000	\$ 11,135	\$ 12,254
Food .....	65,000	57,162	62,436
Personal care .....	4,500	4,522	4,599
Program supplies .....	<u>48,620</u>	<u>31,624</u>	<u>131,097</u>
	<u>\$ 130,120</u>	<u>\$ 104,443</u>	<u>\$ 210,386</u>

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**  
**FACILITY COSTS - SCHEDULE OF EXPENDITURES**  
**YEAR ENDED MARCH 31, 2016**

	Budget 2016 (Unaudited)	2016	2015
Amortization of capital assets .....	\$ 67,548	\$ 64,372	\$ 67,547
Facility supplies .....	13,000	17,739	11,069
Insurance .....	20,000	18,410	18,384
Mortgage interest .....	10,000	7,257	9,261
Property taxes .....	3,010	3,008	2,966
Repairs and maintenance .....	93,949	78,889	62,042
Utilities .....	<u>48,200</u>	<u>40,575</u>	<u>43,321</u>
	<u>\$ 255,707</u>	<u>\$ 230,250</u>	<u>\$ 214,590</u>

**CENTRAL ALBERTA WOMEN'S EMERGENCY SHELTER SOCIETY**  
**ADMINISTRATIVE COSTS - SCHEDULE OF EXPENDITURES**  
**YEAR ENDED MARCH 31, 2016**

	Budget 2016 (Unaudited)	2016	2015
Fundraising .....	\$ 160,000	\$ 206,765	\$ 212,572
Office .....	131,581	144,465	124,793
Professional fees .....	28,000	13,948	29,817
Public awareness .....	8,110	4,623	4,159
Society support .....	23,500	48,121	21,820
Training and recruitment .....	<u>59,521</u>	<u>58,182</u>	<u>53,120</u>
	<u>\$ 410,712</u>	<u>\$ 476,104</u>	<u>\$ 446,281</u>