

CANADIAN MUSEUM FOR HUMAN RIGHTS

QUARTERLY FINANCIAL REPORT

For the three and nine months ended December 31, 2016

(Unaudited)



CANADIAN MUSEUM FOR
HUMAN RIGHTS

MUSÉE CANADIEN POUR LES
DROITS DE LA PERSONNE

Canadian Museum for Human Rights

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Narrative Discussion

This section of the quarterly financial report presents management's narrative discussion of the Canadian Museum for Human Rights' (CMHR) (the Corporation) financial performance during the nine months ended December 31, 2016. It must be read in conjunction with the March 31, 2016 Management Discussion and Analysis and Annual Audited Financial Statements.

FINANCIAL RESULTS

A summary of the financial activity for the nine months ended December 31, 2016 includes the following:

Overview

In September, 2016 the Museum completed its second full year of operations and response to the Museum continues to be overwhelmingly positive. The visitor survey conducted during the summer months found 96% of visitors were either satisfied or very satisfied with their visit and 95% of visitors were inspired by their museum experience.

According to museum planners, on-site attendance at new museums can be expected to drop 15 to 22 per cent in the second year of operation. For CMHR the total visitation for the nine months ended December 31, 2016 was 236,767, which reflects a 16 percent decrease from the corresponding nine months last year.

The CMHR attracts visitors from all over Canada and internationally. 65% of the Museum's visitors in the nine months were from outside of Winnipeg, coming from other parts of Manitoba, Canada, the United States and countries from around the world. The bookings for the Museum's education programs remain strong.

The temporary exhibit *1867: Rebellion and Confederation*, opened in the Level 1 Gallery on December 13, 2016. Developed by the Canadian Museum of History in Gatineau, Quebec and adapted by the CMHR, it is the first in a series of exhibitions to mark the 150th anniversary of Confederation. *Empowering Women: Artisan Cooperatives That Transform Communities* was displayed in the Level 6 Expressions gallery from July until December and is being replaced by *Our Canada, My Story*. The temporary exhibits A

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Perilous Crossing and *Girl of Courage: Malala's Fight for Education* continue to be displayed in the Level 5 Rights Today gallery and *Freedom of Expression in Latin America* is being displayed in the What are Human Rights? gallery on Level 2.

As a Crown Corporation the Museum falls under the *Payments in Lieu of Taxes Act* (PILT) which governs the payment of property taxes. In June 2016, the final assessment amount was agreed to by the City of Winnipeg and Public Services and Procurement Canada (PSPC). Resolution of the PILT amount resulted in an additional \$8 million accrual in 2015-16 for PILT for the tax years 2009 through March 31, 2016, leaving a deficit of \$7 million in 2015-16. In December, 2016, through federal Budget 2016, CMHR received \$8.2 million to fund retroactive PILT, \$2.7 million for the current year PILT expense and \$1 million for 2016-17 prioritized capital needs. The funding for the retroactive PILT offsets the accrual made at March 31, 2016, therefore CMHR has a surplus in this fiscal year that offsets the deficit recorded in 2015-16.

For the nine months ended December 31, 2016 the Museum had a surplus of revenues over expenses of \$8.5 million due to receipt of the retroactive PILT funding, continued strong visitation and revenue and careful management of costs.

The CMHR thanks the Government of Canada for recognizing the important role that Canada's national museums play in Canadian society, and for acknowledging the pressures that cultural institutions face from rising property assessments and capital needs.

Statement of Financial Position

Total assets increased \$0.6 million from \$342.4 million at March 31, 2016 to \$343.0 million at December 31, 2016 as a result of a \$11.2 million increase in cash and restricted cash due to the funding received through federal Budget 2016 offset by a \$10.0 million decrease in assets available for use due to amortization of the capital assets in use.

Total liabilities decreased \$7.9 million from March 31, 2016 largely due to a \$10.4 million decrease in deferred contributions related to capital assets resulting from the amortization of the contributions over the same period as the assets purchased offset by a \$2.2 million increase in deferred contributions.

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Net assets increased by \$8.5 million from March 31, 2016 representing excess of revenue over expenses which offsets the loss recorded in 2015-16.

Statement of Operations:

Parliamentary Appropriations

Total parliamentary appropriations, reported on an accrual basis, were \$30.7 million for the nine months ended December 31, 2016, an increase of \$10.5 million in comparison to the nine months ended December 31, 2015. The increase is largely due to the Budget 2016 funds received through Supplementary Estimates B of \$11.9 million for retroactive and current year PILT and prioritized capital needs. These funds are in addition to the original total voted appropriations for 2016-17 of \$21.7 million (\$21.7 million in 2015-16).

Revenues

Operating revenue for the nine months ended December 31, 2016 was \$2.7 million, a decrease of \$0.4 million from last year's revenue of \$3.1 million. Operating revenue includes revenue from admissions, tours, education programs, boutique sales, facility rentals and commissions on the restaurant and catering sales.

Contributions were \$5.5 million for the nine months ended December 31, 2016 in comparison to \$5.7 million for the nine months ended December 31, 2015. The contributions reflect the recognition of the deferred contributions related to capital assets received in previous periods from funding partners other than the Government of Canada, (the Province of Manitoba, the City of Winnipeg and the Friends of the CMHR), which are amortized over the same period as the capital assets purchased with the contributions.

Expenses

Total expenses were \$30.5 million for the nine months ended December 31, 2016, compared to \$27.7 million for the nine months ended December 31, 2015. The increase of \$2.8 million is broken down by program activity as follows:

- Museum content and program expenses increased \$1.5 million in comparison to last year due to higher costs related to the installation of temporary exhibits, refreshing the core exhibits; promoting the museum's exhibits and programming

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- to local, national and international audiences and beginning the digital engagement project;
- Permanent building expenses increased by \$1.2 million due to an increase in the expense for Payments in Lieu of Taxes (PILT). The final annual PILT amount has been settled between PSPC and the City of Winnipeg. This year's accrual is based on the final PILT amount; and
 - Stewardship and corporate management expenses are consistent with last year.

For the nine months ended December 31, 2016 the Corporation finished in a positive operating position of \$8.5 million mainly due to the receipt of the funding for the PILT expenses recorded in 2015-16.

Statement of Cash Flows

Cash increased \$11.2 million between March 31 and December 31, 2016. Cash from operating activities of \$11.7 million, which includes \$8.2 million received for the retroactive PILT and \$2.7 million for the current year PILT, and \$1.6 million from Canada and \$0.5 million received from the Friends of CMHR for the acquisition of capital assets, were offset by \$2.6 million used for capital activities.

This is compared to an increase in cash of \$4.3 million in the nine months ended December 31, 2015. This increase was primarily due to \$3.9 million in funds received from Friends of CMHR to fund the completion of the Level 1 gallery, \$0.6 million from Canada for capital assets and \$4.9 million cash from operating activities, offset by \$5.1 million used for capital activities.

RISK ANALYSIS & OUTLOOK

The Museum employs a continually updated risk-management framework to identify, evaluate and mitigate all factors that pose a substantive threat to its ongoing operations or long term success. The Museum completed a facilitated risk evaluation in 2015-16 to ensure the organization can appropriately manage and respond to identified risks through its first five years as a fully operating national museum.

The Museum continues to work closely with its partners, the Government of Canada and the Friends of CMHR to assess its long-term funding requirements.

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The work of our organization is made possible in part through financial support of the Government of Canada. The support of the philanthropic sector is also important to the Museum and the ongoing partnership between the Museum and Friends will continue to be critical.

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STATEMENT OF MANAGEMENT RESPONSIBILITY BY SENIOR OFFICIALS

Management is responsible for the preparation and fair presentation of these quarterly financial statements in accordance with the Treasury Board of Canada Standard on Quarterly Financial Reports for Crown Corporations, and for such internal controls as management determines is necessary to enable the preparation of quarterly financial statements that are free from material misstatement. Management is also responsible for ensuring all other information in this quarterly financial report is consistent, where appropriate, with the quarterly financial statements.

Based on our knowledge, these unaudited quarterly financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the corporation, as at the date of and for the periods presented in the quarterly financial statements.



John Young, President and Chief Executive Officer

Winnipeg, Canada
February 24, 2017



Susanne Robertson, CPA, CA, Chief Financial Officer

Winnipeg, Canada
February 24, 2017

Quarterly Financial Statements of

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Statement of Financial Position

(Unaudited)

(In thousands of dollars)

As at	December 31, 2016	March 31, 2016
Assets		
Current assets:		
Cash and restricted cash (note 3)	\$ 23,721	\$ 12,511
Accounts receivable	520	951
Inventories	174	124
Prepaid expenses	519	385
Holdback account	42	53
	24,976	14,024
Collections (note 4)	1	1
Capital assets (note 5):		
Assets available for use	317,914	327,901
Assets under construction	92	449
Total Assets	\$ 342,983	\$ 342,375
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 17,032	\$ 16,869
Holdback payable	42	53
Deferred revenues	51	39
	17,125	16,961
Deferred contributions (note 6)	5,089	2,853
Deferred contributions related to capital assets (note 7)	311,748	322,081
Total Liabilities	333,962	341,895
Net assets:		
Unrestricted	4,051	(4,488)
Invested in capital assets (note 8)	4,979	4,979
Accumulated remeasurement losses	(9)	(11)
	9,021	480
Total Liabilities and Net Assets	\$ 342,983	\$ 342,375

Contractual obligations (note 11)

The accompanying notes and schedules form an integral part of the quarterly financial statements.

Canadian Museum for Human Rights

Statement of Operations

(Unaudited)

(In thousands of dollars)

	Three months ended		Nine months ended	
	December 31, 2016	December 31, 2015	December 31, 2016	December 31, 2015
Revenue (Schedule 1):				
Operating	\$ 767	\$ 907	\$ 2,737	\$ 3,092
Contributions	1,831	1,826	5,517	5,697
Other income	42	38	100	318
Total revenue	2,640	2,771	8,354	9,107
Expenses (Schedule 2):				
Museum content and program	3,461	3,050	9,747	8,219
Permanent building	5,670	5,352	16,587	15,404
Stewardship and corporate management	1,491	1,085	4,136	4,093
Total expenses	10,622	9,487	30,470	27,716
Excess of expenses over revenue before Parliamentary appropriations	(7,982)	(6,716)	(22,116)	(18,609)
Parliamentary appropriations (note 9)	16,342	6,126	30,655	20,180
Excess of revenue over expenses (expenses over revenue)	\$ 8,360	\$ (590)	\$ 8,539	\$ 1,571

The accompanying notes and schedules form an integral part of the quarterly financial statements.

Canadian Museum for Human Rights

Statement of Remeasurement Losses

(Unaudited)

(In thousands of dollars)

	Three months ended		Nine months ended	
	December 31, 2016	December 31, 2015	December 31, 2016	December 31, 2015
Accumulated remeasurement losses, beginning of period	\$ (7)	\$ (7)	\$ (11)	\$ (2)
Unrealized losses attributable to:				
Foreign exchange	(1)	-	(4)	(15)
Amounts reclassified to the Statement of Operations:				
Foreign exchange gain (loss)	(1)	2	6	12
Net remeasurement gain (loss) for the period	(2)	2	2	(3)
Accumulated remeasurement losses, end of period	\$ (9)	\$ (5)	\$ (9)	\$ (5)

The accompanying notes and schedules form an integral part of the quarterly financial statements.

Canadian Museum for Human Rights

Statement of Changes in Net Assets

(Unaudited)

(In thousands of dollars)

Nine months ended December 31,				2016	2015
	Unrestricted	Invested in capital assets	Accumulated remeasure- ment losses		
Net Assets, beginning of period	\$ (4,488)	\$ 4,979	\$ (11)	\$ 480	\$ 7,470
Excess of revenue over expenses	8,539	-	-	8,539	1,571
Net change in accumulated remeasurement gains (losses)	-	-	2	2	(3)
Net Assets, end of period	\$ 4,051	\$ 4,979	\$ (9)	\$ 9,021	\$ 9,038

The accompanying notes and schedules form an integral part of the quarterly financial statements.

Canadian Museum for Human Rights

Statement of Cash Flows

(Unaudited)

(In thousands of dollars)

	Three months ended		Nine months ended	
	December 31, 2016	December 31, 2015	December 31, 2016	December 31, 2015
Operating activities:				
Cash receipts (customers)	\$ 748	\$ 689	\$ 2,637	\$ 2,834
Cash receipts (contributions)	-	-	-	300
Cash receipts (Parliamentary appropriations)	14,425	4,059	26,409	17,304
Cash receipts (other income)	28	1	25	5
Cash payments to and on behalf of employees	(2,280)	(3,003)	(9,270)	(8,876)
Cash payments to suppliers	(3,494)	(2,084)	(8,228)	(6,737)
Interest received	26	27	80	74
	9,453	(311)	11,653	4,904
Capital activities:				
Payments for acquisition of assets available for use	(407)	(404)	(2,613)	(5,158)
	(407)	(404)	(2,613)	(5,158)
Financing activities:				
Parliamentary appropriation for the acquisition of capital assets available for use	116	196	607	196
Government of Canada funding for assets available for use	988	130	988	390
Contributions from non-government sources for the acquisition of capital assets	30	4	564	3,919
	1,134	330	2,159	4,505
Increase / (decrease) in cash	10,180	(385)	11,199	4,251
Cash, beginning of period				
Cash and restricted cash	13,541	14,539	12,511	9,866
Holdback account	42	42	53	79
	13,583	14,581	12,564	9,945
Cash, end of period				
Cash and restricted cash	23,721	14,154	23,721	14,154
Holdback account	42	42	42	42
	\$ 23,763	\$ 14,196	\$ 23,763	\$ 14,196

The accompanying notes and schedules form an integral part of the quarterly financial statements.

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and nine months ended December 31, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

1 (a). Authority and mandate:

The Canadian Museum for Human Rights (the "Corporation") was established through amendments to the *Museums Act* on August 10, 2008 and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is not subject to income tax under the provisions of the *Income Tax Act*.

The Corporation is the first national museum established outside of the National Capital Region and the first to be constructed with funding received from the Government of Canada as well as other levels of government. The Province of Manitoba, the City of Winnipeg, and the Friends of the Canadian Museum for Human Rights (Friends of the CMHR), (representing mostly private sector, organizational and individual donors) also funded the Capital Project (building and exhibits). A Definitive Agreement, setting forth the terms, provisions and conditions for the parties' undertakings, including the transfer of land, was signed by all parties on February 1, 2008. The Canadian Museum for Human Rights reports to Parliament through the Minister of Canadian Heritage.

The mandate, as stated in the amendments to the *Museums Act*, is as follows:

"to explore the subject of human rights, with special but not exclusive reference to Canada, in order to enhance the public's understanding of human rights, to promote respect for others and to encourage reflection and dialogue."

1 (b). Operations:

The operations of the Corporation are divided into three mutually supportive activities which work together to meet all aspects of its mandate. These activities and their respective descriptions are:

Museum Content and Program:

That the Museum's content and programming is objective, innovative and accessible and affects the way people think and behave towards the rights of others, and that it is developed through ongoing community engagement.

Permanent Building:

That the Corporation provides a secure and functional facility that meets or exceeds all safety and building code requirements and is easily accessible to the public. That all aspects of facilities management and the information technology infrastructure are managed in a fiscally sound, transparent and accountable manner, ensuring environmental stewardship and employing effective project and risk-management practices throughout.

Stewardship and Corporate Management:

That the Museum adopts sound and efficient governance and stewardship practices that facilitate the alignment of resources with priorities and full accountability and transparency to Canadians for results; the CMHR recruits and retains the necessary human resources; and the CMHR supports the Friends of the CMHR's fundraising campaign to assist with capital costs in the short term and to support programming and other activities within the CMHR in the long-term.

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Notes to Quarterly Financial Statements

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(In thousands of dollars, unless otherwise noted)

2. Significant accounting policies:

The quarterly financial statements have been prepared in accordance with the 4200 series of the Canadian Public Sector Accounting Standards (PSAS) for government not-for-profit organizations. The same accounting policies and methods of computation are followed in the quarterly financial statements as compared to the March 31, 2016 Annual Audited Financial Statements.

3. Cash and restricted cash:

Restricted cash consists of cash held in the Corporation's separate bank account and is restricted for use for capital and designated operating costs and arises from contributions received from non-governments entities, assistance from other governments and Parliamentary appropriations.

	December 31, 2016		March 31, 2016	
	Cost	Fair value	Cost	Fair value
Operating cash	\$ 19,456	\$ 19,456	\$ 9,754	\$ 9,754
Restricted cash	4,265	4,265	2,757	2,757
	\$ 23,721	\$ 23,721	\$ 12,511	\$ 12,511

The change in restricted cash is comprised of the following:

Nine months ended	December 31, 2016
Balance, beginning of period	\$ 2,757
Add contributions received during the period	524
Add capital Parliamentary appropriations	988
Add deferred Parliamentary appropriations (PILT)	979
Add deferred interest income	15
Less amounts used to purchase capital assets	(998)
Balance, end of period	\$ 4,265

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4. Collections:

The Corporation maintains three separate, but related collections that support Museum activities and programs in fulfillment of the CMHR mandate, as noted below:

- Permanent collection - archives, artifacts and artworks,
- Library collection - bilingual published materials including electronic publications and
- Working collection - materials constructed or purchased for public programming or exhibits and may be deemed expendable.

Only acquisitions designated as part of the Permanent collection meet the accounting requirements of a Collection as defined in PSAS. Objects purchased for the collection are recorded as an expense in the year of acquisition. Objects received as a donation are recorded as an expense along with the offsetting donation revenue in the year of acquisition.

Acquisitions designated as part of the Library or Working collection are subject to regular capitalization or expense accounting rules based on the Corporation's established capitalization threshold level.

During the nine months ended December 31, 2016 the Corporation acquired \$3 (2015 - \$1) worth of artifacts for the Permanent collection which were expensed.

The Corporation did not record any revenues for the period ended December 31, 2016 related to sales of Permanent collection items.

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5. Capital assets:

	Cost March 31, 2016	Additions (Transfers)	Disposals	Cost December 31, 2016
Land	\$ 4,979	\$ -	\$ -	\$ 4,979
Building				
Base	238,272	-	-	238,272
Mechanical and electrical	48,506	-	-	48,506
Exhibits	48,971	109	-	49,080
Computer equipment, hardware and software	6,805	410	-	7,215
Building improvements	7,335	472	-	7,807
Furniture and equipment	1,970	167	-	2,137
Website development	1,122	141	-	1,263
Enterprise program development	1,049	85	-	1,134
Films	97	-	-	97
Sub-total – Assets available for use	359,106	1,384	-	360,490
Assets under construction	449	(357)	-	92
	\$ 359,555	\$ 1,027	\$ -	\$ 360,582
	Accumulated amortization March 31, 2016	Amortization expense	Disposals	Accumulated amortization December 31, 2016
Land	\$ -	\$ -	\$ -	\$ -
Building				
Base	13,255	4,469	-	17,724
Mechanical and electrical	5,414	1,819	-	7,233
Exhibits	5,575	3,092	-	8,667
Computer equipment, hardware and software	5,216	1,102	-	6,318
Building improvements	550	388	-	938
Furniture and equipment	527	165	-	692
Website development	318	143	-	461
Enterprise program development	270	176	-	446
Films	80	17	-	97
Sub-total – Assets available for use	31,205	11,371	-	42,576
Assets under construction	-	-	-	-
	\$ 31,205	\$ 11,371	\$ -	\$ 42,576

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(In thousands of dollars, unless otherwise noted)

	Net book value March 31, 2016	Net book value December 31, 2016
Land	\$ 4,979	\$ 4,979
Building		
Base	225,017	220,548
Mechanical and electrical	43,092	41,273
Exhibits	43,396	40,413
Computer equipment, hardware and software	1,589	897
Building improvements	6,785	6,869
Furniture and equipment	1,443	1,445
Website development	804	802
Enterprise program development	779	688
Films	17	-
Sub-total – Assets available for use	327,901	317,914
Assets under construction	449	92
	\$ 328,350	\$ 318,006

On April 15, 2009, the Corporation acquired land for the Museum project from the City of Winnipeg and The Forks Renewal Corporation. The ownership of land reverts to the City of Winnipeg and The Forks Renewal Corporation should the land no longer be used for the purposes of the Museum, or such other purposes as approved by the previous owners. The Corporation's Management estimated that the Museum's river-front parcel should be valued at \$4.9 million plus related legal costs based on the information provided by an independent market evaluation.

The amortization expense for the three and nine months ended December 31, 2016 is \$3.7 million and 11.4 million, respectively (three and nine months ended December, 2015 - \$3.8 million and \$11.4 million, respectively).

Assets under construction represent costs incurred for the construction and fit-up of the digital learning centre.

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6. Deferred contributions:

Deferred contributions recorded by the Corporation are as follows:

	December 31, 2016	March 31, 2016
Deferred contributions restricted for the purchase of capital assets	\$ 5,089	\$ 2,853

Changes in the deferred contributions balance during the period were as follows:

Nine months ended	December 31, 2016
Balance, beginning of period	\$ 2,853
Additions:	
Parliamentary appropriations (capital)	988
Parliamentary appropriations (operating) received in advance	900
Restricted deferred Parliamentary appropriations (PILT)	980
Non-government and other government sources	24
Deferred interest income	15
	5,760
Deductions:	
Amounts transferred to deferred contributions related to capital assets	(399)
Amounts recognized as revenue	(272)
	(671)
Balance, end of period	\$ 5,089

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7. Deferred contributions related to capital assets:

Changes in the deferred contributions related to capital assets are composed of:

Nine months ended	December 31, 2016	
Balance, beginning of period	\$	322,081
Amounts transferred from deferred contributions		399
Government contributions:		
Parliamentary appropriation for the acquisition of capital assets available for use		607
Non-government contributions:		
Capital contributions-in-kind from Friends of the CMHR and other		32
Amortization of deferred contributions related to capital assets available for use		(11,371)
Balance, end of period	\$	311,748

8. Net assets invested in capital assets:

The net investment in capital assets consists of the land donated by the City of Winnipeg and The Forks Renewal Corporation as follows:

	December 31, 2016		March 31, 2016	
Capital assets	\$	318,006	\$	328,350
Less amounts financed by deferred contributions related to capital assets		(311,748)		(322,081)
Less amounts to be financed by deferred contributions		(1,279)		(1,290)
	\$	4,979	\$	4,979

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9. Parliamentary appropriations:

	Three months ended		Nine months ended	
	December 31, 2016	December 31, 2015	December 31, 2016	December 31, 2015
Main estimates amount provided for operating and capital expenditures	\$ 5,425	\$ 4,385	\$ 16,100	\$ 17,890
Supplementary Estimates B	11,904	-	11,904	-
Less current period Parliamentary appropriations not recognized as revenue:				
Operating contributions received in advance	(900)	75	(900)	(3,195)
Capital appropriations deferred	(988)	(130)	(988)	(390)
Restricted operating contributions deferred (PILT)	(980)	-	(980)	-
Amounts used to purchase capital assets	(116)	(196)	(607)	(196)
Add prior year Parliamentary appropriations recognized as revenue in the current period:				
Amortization of deferred contributions related to capital assets available for use	1,909	1,975	5,877	6,034
Restricted amounts used in the current period for items expensed for accounting purposes	88	17	249	37
	16,342	\$ 6,126	\$ 30,655	\$ 20,180

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(In thousands of dollars, unless otherwise noted)

10. Allocation of expenses:

Corporate communication, general support services and information technology department expenses of \$4.4 million (2015 - \$3.1 million) have been allocated as follows:

Nine months ended December 31,	2016		2015	
Museum content and program	\$	2,484	\$	1,771
Stewardship and corporate management		1,479		1,015
Permanent building		392		291
	\$	4,355	\$	3,077

11. Contractual obligations:

In addition to the commitments as at March 31, 2016, the Corporation has entered into additional long-term contracts for \$0.3 million for professional consulting and elevator maintenance, of which \$0.2 million will require payment within one year.

12. Comparative figures:

Certain comparative figures have been reclassified to conform to the presentation adopted in the current period.

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For the three and nine months ended December 31, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

Schedule 1 – Schedule of Revenues

Operating Revenues

Nine months ended December 31,	2016	2015
Admissions and Programs		
General Admission	\$ 1,203	\$ 1,406
Memberships	145	183
Public Program	59	95
Education Program	79	97
Retail Boutique Sales	585	531
Facility Rental	468	569
Restaurant and catering	198	211
Total	\$ 2,737	\$ 3,092

Contributions

Nine months ended December 31,	2016	2015
Revenue related to the amortization of deferred contributions from other donors	\$ 5,494	\$ 5,371
Restricted amounts from other donors used in current period for items expensed for accounting purposes	23	326
Total	\$ 5,517	\$ 5,697

Other income

Nine months ended December 31,	2016	2015
In kind donations	\$ 17	\$ 243
Interest revenue	80	74
Miscellaneous	3	1
Total	\$ 100	\$ 318

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Notes to Quarterly Financial Statements

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(Unaudited)

(In thousands of dollars, unless otherwise noted)

Schedule 2 – Schedule of Expenses

Nine months ended December 31,	2016	2015
Amortization of capital assets	\$ 11,371	\$ 11,405
Personnel costs	9,183	8,915
Property taxes	1,937	592
Exhibitions	1,503	685
Building operations	1,483	1,608
Marketing and promotion	929	651
Information management infrastructure and systems	796	795
Professional and special services	579	444
Protection Services	564	604
Exhibits maintenance	417	407
Office supplies and administration	356	421
Utilities	320	372
Digital reach	313	125
Cost of goods sold	308	278
Programming	281	269
Travel	127	144
Permanent collection acquisitions	3	1
Total expenses	\$ 30,470	\$ 27,716