

**Canadian Mental Health
Association, Muskoka-Parry
Sound Branch
Financial Statements
For the year ended March 31, 2018**

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Independent Auditor's Report

To the Board of Directors of
Canadian Mental Health Association, Muskoka-Parry Sound Branch

We have audited the accompanying financial statements of Canadian Mental Health Association, Muskoka-Parry Sound Branch, which comprise the statement of financial position as at March 31, 2018, and the statements of operations and changes in net assets and cash flows for the year 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; this includes determining that Canadian accounting standards for not-for-profit organizations are an acceptable basis for the preparation of the financial statements in the circumstances, 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 organization'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 organization'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.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian Mental Health Association, Muskoka-Parry Sound Branch as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist Canadian Mental Health Association, Muskoka-Parry Sound Branch to meet the requirements of the Local Health Integration Network (LHIN), the Ministry of Health and Long-Term Care, the Ministry of the Attorney General and the Ministry of Community and Social Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Directors of Canadian Mental Health Association, Muskoka-Parry Sound Branch, the LHIN, the Ministry of Health and Long-Term Care, the Ministry of the Attorney General and the Ministry of Community and Social Services and should not be distributed to or used by parties other than Canadian Mental Health Association, Muskoka-Parry Sound Branch, the LHIN, the Ministry of Health and Long-Term Care, the Ministry of the Attorney General and the Ministry of Community and Social Services.

Other Matters Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 13 through 25.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Bracebridge, Ontario
June 6, 2018

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Statement of Operations and Changes in Net Assets

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	(Note 12) Actual 2017
Revenue (Fund Type 2)			
Local Health Integration Network global base allocation	\$ 9,117,795	\$ 9,321,685	\$ 9,121,795
Local Health Integration Network one-time funding	-	52,504	-
Ministry of Health and Long-Term Care base allocation	280,070	289,985	308,261
Recoveries from external/internal sources	538,096	702,460	515,762
Other funding sources and other revenue	386,588	329,973	316,577
	<u>10,322,549</u>	<u>10,696,607</u>	<u>10,262,395</u>
Expenses (Fund Type 2)			
Compensation			
Salaries	6,412,357	6,173,448	6,101,324
Benefit contributions	1,433,402	1,453,185	1,399,693
Physician compensation	168,000	63,169	78,409
Sessional fees	185,222	178,593	162,215
Service costs			
Supplies and sundry expenses	873,896	1,206,401	1,135,448
Equipment expenses	70,691	180,535	208,329
Contracted out expenses	158,506	152,511	161,807
Buildings and grounds expenses	1,021,225	1,084,383	875,238
	<u>10,323,299</u>	<u>10,492,225</u>	<u>10,122,463</u>
Excess of revenue over expenses for the year (Fund Type 2)	<u>(750)</u>	<u>204,382</u>	<u>139,932</u>
Fund Type 3 - Other			
Revenue	600,308	761,767	691,256
Expenses	634,358	685,119	634,602
Excess of revenue over expenses for the year (Fund Type 3)	<u>(34,050)</u>	<u>76,648</u>	<u>56,654</u>
Total excess of revenue over expenses for the year	<u>(34,800)</u>	<u>281,030</u>	<u>196,586</u>
Repayable to LHIN (Note 4)	-	(37,581)	(31,107)
Repayable to MOHLTC (Note 5)	-	(166,799)	(108,824)
Deferred contributions - MAG (Note 6)	-	(9,913)	(6,774)
Excess of revenue over expenses for the year	<u>(34,800)</u>	<u>66,737</u>	<u>\$ 49,881</u>
Balance, beginning of year	<u>-</u>	<u>\$ 673,609</u>	<u>\$ 623,728</u>
Balance, end of year	<u>\$ -</u>	<u>\$ 740,346</u>	<u>\$ 673,609</u>

The accompanying notes are an integral part of these financial statements

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Statement of Cash Flows

For the year ended March 31	2018	2017
Operating transactions		
Excess of revenue over expenses for the year	\$ 66,737	\$ 49,881
Adjustments for		
CMHC mortgage forgiveness	(9,600)	(9,600)
	<u>57,137</u>	<u>40,281</u>
Changes in non-cash working capital balances		
Accounts receivable	(34,286)	30,561
Prepaid expense	(3,604)	(2,987)
Accounts payable and accrued liabilities	293,303	94,892
Due to Local Health Integration Network	(57,569)	(28,356)
Due to Ministry of Health and Long-Term Care	166,799	29,313
Due to the Ministry of Attorney General	3,139	(10,224)
Deferred revenue	8,352	(24,514)
Deferred contributions re capital replacements	2,440	1,739
	<u>435,711</u>	<u>130,705</u>
Increase in cash and cash equivalents during the year	435,711	130,705
Cash and cash equivalents, beginning of year	2,042,168	1,911,463
Cash and cash equivalents, end of year	\$ 2,477,879	\$ 2,042,168
Represented by		
Cash	\$ 1,376,209	\$ 1,020,693
Short-term deposits	1,101,670	1,021,475
	<u>\$ 2,477,879</u>	<u>\$ 2,042,168</u>

The accompanying notes are an integral part of these financial statements

Canadian Mental Health Association, Muskoka-Parry Sound Branch

Notes to Financial Statements

March 31, 2018

1. Summary of Significant Accounting Policies

i) Nature and Purpose of organization

Canadian Mental Health Association, Muskoka-Parry Sound Branch ("the organization") is a not-for-profit organization incorporated without share capital under the laws of Ontario. The business of the organization is carried on without the purpose of gain for its members and any profits or other accretions to the organization shall be used in promoting its objects.

Their mission is to provide addiction and mental health services in the Muskoka-Parry Sound community through various programs outlined in the financial statements. The principal program (1072) provides service to the seriously mentally ill.

The organization is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors.

ii) Basis of Accounting

These financial statements have been prepared in accordance with the significant accounting policies set out in the operating agreements with the Local Health Integration Network (LHIN), the Ministry of Health and Long-Term Care, the Ministry of the Attorney General and the Ministry of Community and Social Services. Except as noted below, the corporation's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), which is one of the financial reporting frameworks in Canadian generally accepted accounting principles.

(a) capital assets are expensed in the year of acquisition rather than being recorded in the statement of financial position.

(b) Schedules 3, 6 and 8 have been prepared using the modified accrual basis of accounting as set out by the Ministry of Community and Social Services and differs from Canadian generally accepted accounting principles because it provides for short-term accrual (within 30 days of year end) of expenses.

iii) Revenue Recognition

The organization follows 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 to be received can be reasonably estimated and collection is reasonably assured.

Restricted net investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted net investment income is recognized as revenue when earned.

iv) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances, short-term deposits and investments in money market instruments with maturities of three months or less.

Canadian Mental Health Association, Muskoka-Parry Sound Branch

Notes to Financial Statements

March 31, 2018

1. Summary of Significant Accounting Policies (continued)

v) Contributed Materials and Services

A substantial number of volunteers contribute a significant amount of their time to the organization each year. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Contributed materials which are used in the normal course of the organization's operations, and would otherwise have been purchased, are recorded at their fair value at the date of contribution, if fair value can be reasonably estimated.

vi) Financial Instruments

Financial Instruments are recorded at fair value at initial recognition.

In subsequent periods, equities traded in an active market are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist.

2. Cash and Short-term Deposits

The organization is exposed to credit risk arising from all of its bank accounts and short-term deposits being held at one financial institution and deposits are only insured up to \$100,000.

The organization is exposed to fair value risk on its short-term deposits which earn interest at fixed rates. The fair value will fluctuate as market rates change.

The organization's short-term deposits currently earn 1.0%.

3. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities is \$81,828 in government remittances payable (2017 - \$79,662).

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Notes to Financial Statements

March 31, 2018

4. Due to Local Health Integration Network

In accordance with the Local Health Integration Network (LHIN) funding agreements, any excess of revenue over expenses in the current year is repayable to the LHIN. The balance repayable is as follows:

	2018	2017
Balance, beginning of year	\$ 126,259	\$ 154,615
Less amounts repaid during the year	(95,150)	(59,463)
Plus current year surplus (Schedule 1)	19,303	31,107
Plus current year surplus (Schedule 8)	18,280	-
	\$ 68,692	\$ 126,259

5. Due to Ministry of Health and Long-Term Care

In accordance with the Ministry of Health and Long-Term Care (MOHLTC) funding agreements, any excess of revenue over expenses in the current year is repayable to the MOHLTC. The balance repayable is as follows:

	2018	2017
Balance, beginning of year	\$ 155,572	\$ 126,259
Less amounts repaid during the year	-	(79,511)
Plus current year operating fund surplus (Schedule 2)	65,925	104,823
Plus current year surplus (Schedule 2A)	7,494	3,992
Plus current year surplus (Schedule 13)	93,381	9
	\$ 322,372	\$ 155,572

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Notes to Financial Statements

March 31, 2018

6. Deferred Revenue - Ministry of Attorney General

In accordance with the Ministry of Attorney General (MAG) funding agreements, any excess of revenue over expenses in the current year may be repayable to MAG unless approval in writing is obtained to carry over the funds to the next funding year. The organization has obtained approval from MAG to carry over these funds to the next funding year. The balance deferred is as follows:

	2018	2017
Balance, beginning of year	\$ 6,774	\$ 16,324
Less amounts recognized as revenue in the year	(6,774)	(16,324)
Plus current year surplus (Schedule 4)	9,913	6,774
Balance, end of year	\$ 9,913	\$ 6,774

7. Deferred Contributions - Other

Deferred contributions represent funding received in the current period that is related to expenses of a subsequent period. Changes in the deferred contributions balance are as follows:

	2018	2017
Balance, beginning of year	\$ 262,651	\$ 286,404
Less: amounts recognized as revenue in the year	(41,442)	(42,746)
Add: amounts received related to subsequent year	52,107	18,559
Add: interest earned in the year	170	434
Balance, end of year	\$ 273,486	\$ 262,651

Deferred contributions are comprised of the following:

	2018	2017
MOHLTC - Mental Health Centre relocation	\$ 194,066	\$ 193,896
District Municipality of Muskoka - Community Homelessness Prevention Initiative	27,743	-
CFSSC - Walk-in-clinic	-	18,000
Human Service Justice Coordinating Committee	4,571	4,571
Partner Assault Response Program (PARP) self-referral fees	1,020	1,020
Future capital replacements	39,253	36,813
Other	6,833	8,351
	\$ 273,486	\$ 262,651

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Notes to Financial Statements

March 31, 2018

8. Long-term Debt

	2018	2017
Balance, beginning of year	\$ 20,000	\$ 29,600
Forgivable portion recognized in current year	(9,600)	(9,600)
Balance, end of year	\$ 10,400	\$ 20,000

The organization currently has an outstanding mortgage with CMHC under the Residential Rehabilitation Assistance Program (RRAP) for Persons with Disabilities. This program allows homeowners and landlords to undertake accessibility work to modify dwellings occupied or intended for occupancy by low-income persons with disabilities. The mortgage is forgivable and requires no interest or principal repayment as long as the organization complies with the terms of the mortgage. The forgivable portion is earned by complying with the mortgage terms on a month-to-month basis over the fifteen year term. The mortgage is secured by land and building and matures April 2019.

9. Healthcare of Ontario Pension Plan ("HOOPP")

HOOPP provides pension services to more than 339,000 active and retired members and approximately 540 employers. Substantially all of the full-time employees and some of the part-time employees are members of HOOPP. The plan is a multi-employer plan and therefore the organization's contributions are accounted for as if the plan were a defined contribution plan with the organization's contributions being expensed in the period they come due. Each year, an independent actuary determines the funding status of HOOPP by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The results of the most recent valuation as at December 31, 2017 disclosed a surplus of \$18,153 million. The results of this valuation disclosed total actuarial liabilities and pension obligations of \$160,537 million in respect of benefits accrued for service with actuarial assets at that date of \$178,690 million. Because HOOPP is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario member organizations and their employees. As a result, the organization does not recognize any share of the HOOPP surplus or deficit.

Contributions by the organization to the plan during the year by the organization and employees amounted to \$520,837 (2017 - \$521,326).

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Notes to Financial Statements

March 31, 2018

10. Commitments

The organization's total obligations for the next five years, under various operating leases for occupied premises, exclusive of realty taxes and other occupancy charges, are as follows:

Year	Amount
2019	\$ 203,653
2020	88,810
2021	90,586
2022	92,398
2023	94,246
Thereafter	<u>96,131</u>
	<u>\$ 665,824</u>

11. Economic Dependence

The organization derives approximately ninety percent of its revenue from programs funded by the Local Health Integration Network, the Ministry of Health and Long-Term Care, the Ministry of the Attorney General and the Ministry of Community and Social Services. The continuation of the operations of the organization are dependant on the ongoing approval of this funding.

12. Comparative Information

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 1 - Statement of Operations - LHIN Funding
Programs 1072 & 1083
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 2)			
Local Health Integration Network global base allocation	\$ 7,569,348	\$ 7,577,748	\$ 7,573,348
Local Health Integration Network one-time funding	-	52,504	-
Recoveries from external/internal sources	377,512	445,461	398,338
Other funding sources and other revenue	6,295	11,713	9,924
Family Services of Peel	4,700	6,257	3,418
	<u>7,957,855</u>	<u>8,093,683</u>	<u>7,985,028</u>
Expenses (Fund Type 2)			
Compensation			
Salaries	5,207,317	5,104,556	5,144,685
Benefit contributions	1,165,553	1,214,849	1,183,632
Physician compensation	168,000	63,169	78,409
Sessional fees	185,222	178,593	162,215
Service costs			
Supplies and sundry expenses	744,004	882,802	854,194
Equipment expenses	67,683	112,999	125,287
Contracted out expenses	152,416	144,657	142,358
Buildings and grounds expenses	267,660	372,755	263,141
	<u>7,957,855</u>	<u>8,074,380</u>	<u>7,953,921</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	19,303	31,107
Repayable to Local Health Integration Network (Note 4)	-	(19,303)	(31,107)
Excess of revenue over expenses for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 2 - Statement of Operations - Housing - Rent Supplement
- Homelessness - Phase II, Addictions Supportive Housing,
Mental Health & Addictions Strategy and Capital Reserve
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 2)			
Ministry of Health and Long-Term Care base allocation	\$ 261,556	\$ 271,471	\$ 291,511
Other funding sources and other revenue	337,287	290,141	261,491
	<u>598,843</u>	<u>561,612</u>	<u>553,002</u>
Expenses (Fund Type 2)			
Service costs			
Rent	587,636	480,440	433,386
Other	1,807	11,553	6,602
Utilities	4,200	3,087	6,866
Last month rent (recovery)	5,200	608	1,325
	<u>598,843</u>	<u>495,688</u>	<u>448,179</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	65,924	104,823
Repayable to Ministry of Health and Long-Term Care (Note 5)	-	(65,924)	(104,823)
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 2A - Statement of Operations - Housing Program
- Rent Supplement - Service Enhancement Phase II
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 2)			
Ministry of Health and Long-Term Care base allocation	\$ 18,514	\$ 18,514	\$ 16,750
Other funding sources and other revenue	23,532	14,750	18,173
	<u>42,046</u>	<u>33,264</u>	<u>34,923</u>
Expenses (Fund Type 2)			
Service costs			
Miscellaneous expenses	750	-	-
Rent	41,296	25,770	31,279
Last month rent (recovery)	-	-	(348)
	<u>42,046</u>	<u>25,770</u>	<u>30,931</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	7,494	3,992
Recoverable (payable) from (to) the Ministry of Health and Long-Term Care (Note 5)	-	(7,494)	(3,992)
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 3 - Statement of Operations - Housing - Operational
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 3)			
Rent	\$ 34,488	\$ 35,023	\$ 34,261
Mortgage forgiveness (Note 8)	-	9,600	9,600
	<u>34,488</u>	<u>44,623</u>	<u>43,861</u>
Expenses (Fund Type 3)			
Insurance	1,500	1,500	1,500
Property maintenance	20,988	35,911	15,554
Utilities	12,000	10,652	11,684
	<u>34,488</u>	<u>48,063</u>	<u>28,738</u>
Excess of revenue over expenses for the year (Fund Type 3)	\$ -	\$ (3,440)	\$ 15,123

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 4 - Statement of Operations - Muskoka and Parry Sound
Partner Assault Response Program
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 3)			
Ministry of Attorney General funding	\$ 95,164	\$ 95,164	\$ 95,164
Client fees	8,500	10,280	9,320
Deferred revenue carried forward	6,774	6,774	16,324
Other revenue	-	83	49
	<u>110,438</u>	<u>112,301</u>	<u>120,857</u>
Expenses (Fund Type 3)			
Salaries	77,636	85,352	93,245
Mandatory benefits	7,973	4,863	5,280
Non-mandatory benefits	-	1,825	1,792
Rent/lease	2,400	2,530	2,950
Office supplies	2,155	1,174	2,405
Telecommunications	1,820	1,365	1,819
Office equipment	-	-	2,443
Staff expenses	5,197	4,881	3,745
Audit	192	184	192
Bookkeeping	12,851	-	-
Insurance	192	192	192
Other expenses	22	22	20
	<u>110,438</u>	<u>102,388</u>	<u>114,083</u>
Excess of revenue over expenses for the year (Fund Type 3)	-	9,913	6,774
Less surplus deferred (Note 6)	-	(9,913)	(6,774)
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 5 - Statement of Operations - Adult Protective Service
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	(Note 12) Actual 2017
Revenue (Fund Type 3)			
Ministry of Community and Social Services funding	\$ 293,289	\$ 302,689	\$ 293,289
Other funding	365	409	347
One-time funding	-	8,500	-
	293,654	311,598	293,636
Expenses (Fund Type 3)			
Allocated central administration	29,474	28,170	26,990
Office supplies and postage	3,000	7,777	2,774
Other program costs	1,715	12,636	9,804
Rent and property tax	3,850	3,862	3,930
Salaries and benefits	223,290	228,303	222,750
Staff training	2,000	4,182	404
Staff travel	24,925	22,381	21,765
Telephone	4,900	3,797	4,707
Utilities	500	490	512
	293,654	311,598	293,636
Excess of revenue over expenses for the year (Fund Type 3)	-	-	-
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 6 - Statement of Operations - Dual Diagnosis Case Manager
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 3)			
Ministry of Community and Social Services funding	\$ 47,021	\$ 47,021	\$ 47,021
Other funding sources and other revenue	39	41	24
	<u>47,060</u>	<u>47,062</u>	<u>47,045</u>
Expenses (Fund Type 3)			
Compensation			
Salaries	31,995	31,298	28,898
Benefit contributions	8,350	7,827	6,915
Service costs			
Supplies and sundry expenses	5,840	5,658	6,796
Contracted out expenses	159	120	1,036
Buildings and grounds expenses	716	2,159	3,400
	<u>47,060</u>	<u>47,062</u>	<u>47,045</u>
Excess of revenue over expenses for the year (Fund Type 3)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 7 - Statement of Operations - Other Programs
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 3)			
Donations	\$ 20,459	\$ 57,408	\$ 21,296
Other funding sources and other revenue	44,582	139,148	114,909
	<u>65,041</u>	<u>196,556</u>	<u>136,205</u>
Expenses (Fund Type 3)			
Compensation			
Salaries	32,519	50,776	11,902
Benefit contributions	-	8,250	2,453
Service costs			
Supplies and sundry expenses	66,572	67,177	87,092
Equipment expenses	-	176	-
	<u>99,091</u>	<u>126,379</u>	<u>101,447</u>
Excess of revenue over expenses for the year (Fund Type 3)	\$ (34,050)	\$ 70,177	\$ 34,758

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 8 - Statement of Operations - Substance Abuse Program
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 2)			
Local Health Integration Network global base allocation	\$ 1,221,623	\$ 1,417,113	\$ 1,221,623
Recoveries from external/internal sources	35,620	36,520	37,275
Other funding sources and other revenue	8,253	1,069	5,618
	<u>1,265,496</u>	<u>1,454,702</u>	<u>1,264,516</u>
Expenses (Fund Type 2)			
Compensation			
Salaries	910,668	891,829	824,429
Benefit contributions	204,370	198,823	188,623
Service costs			
Supplies and sundry expenses	99,458	240,936	135,961
Equipment expenses	3,000	29,150	36,909
Contracted out expenses	5,500	7,304	17,857
Buildings and grounds expenses	42,500	68,380	60,737
	<u>1,265,496</u>	<u>1,436,422</u>	<u>1,264,516</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	18,280	-
Repayable to Local Health Integration Network (Note 4)	-	(18,280)	-
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 9 - Statement of Operations - Problem Gambling Services
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	(Note 12) Actual 2017
Revenue (Fund Type 2)			
Local Health Integration Network global base allocation	\$ 71,224	\$ 71,224	\$ 71,224
Recoveries from external/internal sources	11,516	11,519	1,188
Other funding sources and other revenue	30	62	11,884
	82,770	82,805	84,296
Expenses (Fund Type 2)			
Compensation			
Salaries	63,991	59,366	63,986
Benefit contributions	13,069	14,604	12,895
Service costs			
Supplies and sundry expenses	2,874	5,632	3,005
Equipment expenses	6	291	304
Contracted out expenses	300	272	783
Buildings and grounds expenses	2,530	2,640	3,323
	82,770	82,805	84,296
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 10 - Children & Youth Services
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	(Note 12) Actual 2017
Revenue (Fund Type 3)			
Ministry of Children & Youth Services funding	\$ 49,627	\$ 49,627	\$ 49,627
Other funding	-	-	25
	<u>49,627</u>	<u>49,627</u>	<u>49,652</u>
Expenses (Fund Type 3)			
Office supplies and postage	-	-	857
Other program costs	-	-	6,148
Rent and property tax	-	-	1,298
Salaries and benefits	49,135	49,627	37,212
Staff training	-	-	621
Staff travel	492	-	2,894
Telephone	-	-	387
Utilities	-	-	235
	<u>49,627</u>	<u>49,627</u>	<u>49,652</u>
Excess of revenue over expenses for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 11 - Parry Sound OPIOID
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	(Note 12) Actual 2017
Revenue (Fund Type 2)			
Community Counselling Centre of Nipissing funding	\$ 78,960	\$ 208,960	\$ 78,960
Other funding sources and other revenue	6,491	5,981	6,070
	85,451	214,941	85,030
Expenses (Fund Type 2)			
Compensation			
Salaries	63,991	77,317	63,886
Benefit contributions	13,885	16,128	13,632
Service costs			
Supplies and sundry expenses	5,143	32,833	4,024
Equipment expenses	2	38,095	283
Contracted out expenses	290	278	809
Buildings and grounds expenses	2,140	50,290	2,396
	85,451	214,941	85,030
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Schedule 12 - Statement of Operations - Road to Recovery
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2018	Actual 2018	Actual 2017
Revenue (Fund Type 2)			
Ministry of Health and Long-Term Care base allocation	\$ 255,600	\$ 255,600	\$ 255,600
Rent revenue	34,488	-	-
	<u>290,088</u>	<u>255,600</u>	<u>255,600</u>
Expenses (Fund Type 2)			
Compensation			
Salaries	166,390	40,378	4,338
Benefit contributions	36,525	8,782	910
Service costs			
Supplies and sundry expenses	14,910	29,559	124,797
Equipment expenses	-	-	45,546
Buildings and grounds expenses	72,263	83,500	80,000
	<u>290,088</u>	<u>162,219</u>	<u>255,591</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	93,381	9
Repayable to Ministry of Health and Long-Term Care (Note 5)	-	(93,381)	(9)
Excess of revenue over expenses for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

