

**Canadian Mental Health  
Association, Muskoka-Parry  
Sound Branch  
Financial Statements  
For the year ended March 31, 2021**

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## Independent Auditor's Report

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

### Opinion

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, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021 and its results of operations and its cash flows for the year then ended 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 Children, Community and Social Services, as described in Note 1.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants



*Bracebridge, Ontario*

*August 20, 2021*

**Canadian Mental Health Association, Muskoka-Parry Sound Branch  
Statement of Financial Position**

<b>March 31</b>	<b>2021</b>	<b>(Note 16) 2020</b>
<b>Assets</b>		
<b>Current</b>		
Cash (Note 2)	\$ 1,589,904	\$ 1,408,912
Short-term deposits (Note 2)	1,257,704	1,236,063
Accounts receivable	207,513	511,708
Prepaid expenses	22,598	128,322
	<u>3,077,719</u>	<u>3,283,005</u>
<b>Tangible capital assets (Note 3)</b>	<b>1,424,989</b>	<b>1,506,213</b>
	<u>\$ 4,502,708</u>	<u>\$ 4,789,218</u>
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 1,067,282	\$ 1,491,522
Due to Local Health Integration Network (Note 5)	342,769	303,495
Due to Ministry of Health and Long-Term Care (Note 6)	748,901	545,331
Due to Ministry of Children, Community and Social Services (Note 7)	23,510	23,510
Due to Waypoint Centre for Mental Health Care (Note 8)	52,034	15,156
Deferred contributions - Ministry of Attorney General (Note 9)	14,230	9,781
Deferred contributions - Ministry of Health and Long-Term Care	16,986	24,528
Deferred contributions - other (Note 10)	153,309	207,910
	<u>2,417,021</u>	<u>2,621,233</u>
<b>Deferred contributions - tangible capital assets (Note 11)</b>	<b>1,181,998</b>	<b>1,251,527</b>
	<u>3,599,019</u>	<u>3,872,760</u>
<b>Net Assets</b>		
Unrestricted	<u>903,689</u>	<u>916,458</u>
	<u>\$ 4,502,708</u>	<u>\$ 4,789,218</u>

On behalf of the Board:

 Chair Aug. 25/21	Director	 Kista Holmes Aug 25/21	Director
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The accompanying notes are an integral part of these financial statements

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

	(Unaudited) Budget 2021	Actual 2021	(Note 16) Actual 2020
<b>For the year ended March 31</b>			
<b>Revenue (Fund Type 2)</b>			
Local Health Integration Network global base allocation	\$ 10,361,253	\$ 10,373,788	\$ 9,957,732
Local Health Integration Network one-time funding	-	337,967	286,235
Ministry of Health and Long-Term Care base allocation	464,306	468,611	399,011
Recoveries from external/internal sources	847,315	844,938	791,576
Other funding sources and other revenue	623,518	484,227	480,515
	<u>12,296,392</u>	<u>12,509,531</u>	<u>11,915,069</u>
<b>Expenses (Fund Type 2)</b>			
Compensation			
Salaries and benefits	9,085,818	9,038,277	8,680,523
Physician compensation	120,000	58,475	149,756
Sessional fees	310,099	254,531	250,267
Service costs			
Supplies and sundry expenses	988,782	1,108,472	956,223
Equipment expenses	42,599	174,445	155,149
Contracted out expenses	280,620	307,344	246,720
Buildings and grounds expenses	1,468,474	1,286,473	1,142,950
	<u>12,296,392</u>	<u>12,228,017</u>	<u>11,581,588</u>
<b>Excess of revenue over expenses for the year</b>	-	<b>281,514</b>	333,481
<b>Fund Type 3 - Other</b>			
Revenue	1,206,218	1,277,044	1,388,372
Expenses	1,140,921	1,223,549	1,298,160
<b>Excess of revenue over expenses for the year</b>	<u>65,297</u>	<u>53,495</u>	<u>90,212</u>
<b>Total excess of revenue over expenses for the year</b>	65,297	<b>335,009</b>	423,693
Repayable to LHIN (Note 5)	-	(66,481)	(188,282)
Repayable to MOHLTC (Note 6)	-	(215,033)	(145,199)
Repayable to Waypoint (Note 8)	-	(52,034)	(15,156)
Deferred contributions - MAG (Note 9)	-	(14,230)	(33,291)
<b>Excess of revenue over expenses for the year</b>	65,297	<b>(12,769)</b>	\$ 41,765
<b>Balance, beginning of year</b>	-	<b>916,458</b>	\$ 874,693
<b>Balance, end of year</b>	<u>\$ -</u>	<u>\$ 903,689</u>	<u>\$ 916,458</u>

The accompanying notes are an integral part of these financial statements

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

<b>For the year ended March 31</b>	<b>2021</b>	<b>(Note 16) 2020</b>
<b>Operating transactions</b>		
Excess of revenue over expenses for the year	\$ (12,769)	\$ 41,765
Adjustments for		
Amortization of tangible capital assets	83,823	-
CMHC mortgage forgiveness	-	(800)
Amortization of deferred contributions - tangible capital assets	(69,529)	-
	<u>1,525</u>	<u>40,965</u>
Changes in non-cash working capital balances		
Accounts receivable	304,195	68,637
Prepaid expense	105,724	(13,007)
Accounts payable and accrued liabilities	(424,244)	(115,204)
Due to Local Health Integration Network	39,276	146,793
Due to Ministry of Health and Long-Term Care	194,029	133,795
Due to the Ministry of Attorney General	4,449	(2,313)
Due to Waypoint	36,878	(134,351)
Due to Ministry of Children, Community and Social Services	-	23,510
Deferred contributions - other	(54,600)	(8,987)
	<u>207,232</u>	<u>139,838</u>
<b>Investing activities</b>		
Purchase of tangible capital assets	(2,599)	(659,741)
<b>Financing activities</b>		
Contributions received for purchase of tangible capital assets	-	355,428
<b>Increase in cash and cash equivalents during the year</b>	<b>204,633</b>	<b>(164,475)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>2,642,975</b>	<b>2,807,450</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 2,847,608</b>	<b>\$ 2,642,975</b>
<b>Represented by</b>		
Cash	\$ 1,589,904	\$ 1,406,912
Short-term deposits	1,257,704	1,236,063
	<u>\$ 2,847,608</u>	<u>\$ 2,642,975</u>

The accompanying notes are an integral part of these financial statements

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# Canadian Mental Health Association, Muskoka-Parry Sound Branch

## Notes to Financial Statements

March 31, 2021

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### 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.

The Organization is committed to hope and recovery through integrated mental health and addiction services provided through high quality treatment, support, education and advocacy programs and partnerships as outlined in the financial statements, for the people of Muskoka-Parry Sound.

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 Children, Community and Social Services. Except as noted below, the Organization'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) Minor capital expenditures 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 Children, 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.

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# Canadian Mental Health Association, Muskoka-Parry Sound Branch

## Notes to Financial Statements

March 31, 2021

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### 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) Tangible Capital Assets

Purchased tangible capital assets are stated at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution and are amortized, unless fair value is not determinable in which case contributed tangible capital assets are recorded at nominal value at the date of contribution.

Amortization based on the estimated useful life of the asset is calculated as follows:

Leasehold improvements - straight-line basis over the term  
of the lease

#### vii) 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.

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### 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 0.65%.

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

**March 31, 2021**

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**3. Tangible Capital Assets**

	2021		(Note 16) 2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Leasehold improvements	\$ 1,508,812	\$ 83,823	\$ 1,506,213	\$ -
Net book value		\$ 1,424,989		\$ 1,506,213

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**4. Accounts Payable and Accrued Liabilities**

Included in accounts payable and accrued liabilities is \$138,262 in government remittances payable (2020 - \$123,623).

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**5. 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:

	2021	2020
<b>Balance, beginning of year</b>	\$ 303,495	\$ 156,700
Less amounts repaid during the year	(27,207)	(41,487)
Plus current year surplus (Schedule 1)	66,481	81,781
Plus current year surplus (Schedule 8)	-	89,001
Plus current year surplus (Schedule 11)	-	17,500
<b>Balance, end of year</b>	\$ 342,769	\$ 303,495

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

**March 31, 2021**

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**6. 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:

	2021	2020
<b>Balance</b> , beginning of year	\$ 545,331	\$ 412,777
Plus current year operating fund surplus (Schedule 2)	119,506	75,527
Plus current year surplus (Schedule 12)	82,064	57,027
<b>Balance</b> , end of year	\$ 746,901	\$ 545,331

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**7. Due to Ministry of Children, Community and Social Services**

In accordance with the Ministry of Children, Community and Social Services (MCCSS) funding agreement, any excess of revenue over expenses in the current year is repayable to the MCCSS. The balance repayable is as follows:

	2021	2020
<b>Balance</b> , beginning of year	\$ 23,510	\$ -
Plus current year surplus (Schedule 6)	-	23,510
<b>Balance</b> , end of year	\$ 23,510	\$ 23,510

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**8. Due to Waypoint Centre for Mental Health Care**

In accordance with the Waypoint Centre for Mental Health Care (Waypoint) funding agreement, any excess of revenue over expenses in the current year is repayable to the Waypoint. The balance repayable is as follows:

	2021	2020
<b>Balance</b> , beginning of year	\$ 15,156	\$ 149,507
Less amounts repaid during the year	(15,156)	(149,507)
Plus current year surplus (Schedule 7)	52,034	15,156
<b>Balance</b> , end of year	\$ 52,034	\$ 15,156

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

**March 31, 2021**

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**9. 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:

	2021	2020
<b>Balance</b> , beginning of year	\$ 9,781	\$ 12,094
Less amounts recognized as revenue in the year	(9,781)	(12,094)
Plus current year surplus (Schedule 4)	14,230	9,781
<b>Balance</b> , end of year	\$ 14,230	\$ 9,781

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**10. 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:

	2021	(Note 16) 2020
<b>Balance</b> , beginning of year	\$ 207,910	\$ 216,896
Less: amounts recognized as revenue in the year	(155,885)	(46,434)
Add: amounts received related to subsequent year	99,753	36,327
Add: interest earned in the year	1,531	1,121
<b>Balance</b> , end of year	\$ 153,309	\$ 207,910

Deferred contributions are comprised of the following:

	2021	2020
MOHLTC - Transformation Housing capital reserve	\$ 51,935	\$ 119,735
Resource Development	-	12,452
Human Service Justice Coordinating Committee	4,571	4,571
Partner Assault Response Program (PARP) self-referral fees	1,020	1,020
Future capital replacements	53,460	51,928
Current year surplus approved to carry forward (Schedule 12)	13,462	12,645
Current year surplus approved to carry forward (Schedule 1)	9,707	-
Other	19,154	5,559
	\$ 153,309	\$ 207,910

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

**March 31, 2021**

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### 11. Deferred Contributions - Tangible Capital Assets

Deferred contributions represent the unamortized portion of tangible capital assets purchased using funds received from the Provincial grants and the unamortized portion of contributed tangible capital assets.

The changes for the year in the deferred contributions balance are as follows:

	<b>2021</b>	<b>(Note 16) 2020</b>
Balance, beginning of year	<b>\$ 1,251,527</b>	\$ 896,099
Contributions deferred for purchase of tangible capital assets	-	355,428
Amortization of deferred contributions	<b>(69,529)</b>	-
Balance, end of year	<b>\$ 1,181,998</b>	<b>\$ 1,251,527</b>

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### 12. Healthcare of Ontario Pension Plan ("HOOPP")

HOOPP provides pension services to more than 398,000 active and retired members and approximately 614 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, 2020 disclosed a surplus of \$24,131 million. The results of this valuation disclosed total actuarial liabilities and pension obligations of \$167,637 million in respect of benefits accrued for service with actuarial assets at that date of \$191,768 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 \$622,609 (2020 - \$668,040).

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## Canadian Mental Health Association, Muskoka-Parry Sound Branch

### Notes to Financial Statements

March 31, 2021

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#### 13. 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
2022	\$ 309,189
2023	311,010
2024	312,867
2025	314,761
2026	241,460
Thereafter	<u>1,985,460</u>
	<u>\$ 3,474,747</u>

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#### 14. 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 Children, Community and Social Services. The continuation of the operations of the organization are dependant on the ongoing approval of this funding.

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#### 15. Impacts of COVID-19

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. On March 17, 2020 and again on January 14, 2021, the province of Ontario declared a state of emergency and ordered the closure of many establishments.

The Organization started responding to the challenges very early on in the pandemic by re-focusing activities and resources to support the development of alternative service delivery methods where possible. The leadership team meets regularly to review emerging issues.

The global pandemic has disrupted economic activities and supply chains. However, as an essential service, the Organization continues to operate and service the community. During fiscal 2021, the Organization has experienced an increase in demand for mental health services in the community. Due to restrictions on the size of gatherings fundraising events have been cancelled which results in a decline in related revenue, although the Organization hopes this decline is temporary.

Subsequent to year end, on April 8, 2021, the province of Ontario declared another stay-at-home order. If the impacts of COVID-19 continue, there could be impacts on the Association and the clients it serves, suppliers and other third party business associates that may impact the timing and delivery of services and funding amounts received by the Ministries. At this time, the full potential impact of COVID-19 on the Organization is not known.

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

**March 31, 2021**

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**16. Comparative Information**

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

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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	Actual 2021	(Note 16) Actual 2020
<b>Revenue (Fund Type 2)</b>			
Local Health Integration Network global base allocation	\$ 8,120,120	\$ 8,120,120	\$ 7,990,090
Local Health Integration Network one-time funding	-	175,549	86,410
Recoveries from external/internal sources	470,246	486,478	472,693
Other funding sources and other revenue	24,777	14,975	27,311
	<u>8,615,143</u>	<u>8,797,122</u>	<u>8,576,504</u>
<b>Expenses (Fund Type 2)</b>			
Compensation			
Salaries and benefits	6,934,707	6,986,176	6,809,687
Physician compensation	120,000	58,475	149,756
Sessional fees	310,099	254,531	250,267
Service costs			
Supplies and sundry expenses	696,650	703,752	678,671
Equipment expenses	26,915	104,170	67,559
Contracted out expenses	191,454	203,220	212,620
Buildings and grounds expenses	335,318	420,317	326,163
	<u>8,615,143</u>	<u>8,730,641</u>	<u>8,494,723</u>
<b>Excess of revenue over expenses for the year (Fund Type 2)</b>	-	66,481	81,781
<b>Repayable to Local Health Integration Network (Note 5)</b>	-	(66,481)	(81,781)
<b>Excess of revenue over expenses for the year</b>	<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, Mental Health & Justice,**  
**Capital Reserve and Service Enhancement Phase II**  
**(Unaudited)**

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	<b>Actual 2021</b>	Actual 2020
<b>Revenue (Fund Type 2)</b>			
Ministry of Health and Long-Term Care base allocation	\$ 464,306	\$ 468,611	\$ 399,011
Other funding sources and other revenue	499,697	408,469	402,995
	964,003	877,080	802,006
<b>Expenses (Fund Type 2)</b>			
Service costs			
Rent	959,303	745,693	715,445
Other	-	9,525	4,809
Utilities	4,700	2,566	3,836
Last month rent	-	(210)	2,389
	964,003	757,574	726,479
<b>Excess of revenue over expenses for the year (Fund Type 2)</b>	-	119,506	75,527
<b>Repayable to Ministry of Health and Long-Term Care (Note 6)</b>	-	(119,506)	(75,527)
<b>Excess of revenue over expenses for the year</b>	\$ -	\$ -	\$ -



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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	<b>Actual 2021</b>	Actual 2020
<b>Revenue (Fund Type 3)</b>			
Rent	\$ 35,688	\$ 35,194	\$ 35,848
Mortgage forgiveness	-	-	800
	<u>35,688</u>	<u>35,194</u>	<u>36,648</u>
<b>Expenses (Fund Type 3)</b>			
Insurance	1,500	<b>2,054</b>	1,500
Property maintenance	17,164	<b>16,849</b>	14,302
Utilities	17,024	<b>9,877</b>	9,426
	<u>35,688</u>	<u>28,780</u>	<u>25,228</u>
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ 6,414</b>	<b>\$ 11,420</b>

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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	<b>Actual 2021</b>	(Note 16) Actual 2020
<b>Revenue (Fund Type 3)</b>			
Ministry of Attorney General funding	\$ 95,164	\$ 95,164	\$ 95,164
Pandemic funding	14,580	14,580	-
Client fees	9,000	4,935	9,915
Deferred revenue carried forward	9,781	9,781	12,094
Other revenue	-	43	208
	128,525	124,503	117,381
<b>Expenses (Fund Type 3)</b>			
Salaries and benefits	119,533	103,419	97,507
Rent/lease	2,400	2,400	2,768
Office supplies	1,920	2,292	1,906
Telecommunications	1,410	1,657	1,411
Staff expenses	2,853	75	3,603
Audit	192	192	192
Insurance	192	219	192
Other expenses	25	19	21
	128,525	110,273	107,600
<b>Excess of revenue over expenses for the year (Fund Type 3)</b>	-	14,230	9,781
<b>Less surplus deferred (Note 9)</b>	-	(14,230)	(9,781)
<b>Excess of revenue over expenses for the year</b>	\$ -	\$ -	\$ -

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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	Actual 2021	Actual 2020
<b>Revenue (Fund Type 3)</b>			
Ministry of Children, Community and Social Services funding	\$ 365,437	\$ 365,437	\$ 357,017
Other funding	-	397	979
One-time funding	-	1,148	-
	<u>365,437</u>	<u>366,982</u>	<u>357,996</u>
<b>Expenses (Fund Type 3)</b>			
Allocated central administration	-	34,746	37,193
Office supplies and postage	14,500	10,382	3,420
Other program costs	42,226	29,428	7,967
Rent and property tax	6,000	4,592	4,805
Salaries and benefits	272,712	269,742	269,387
Staff training (recovery)	1,500	12	(435)
Staff travel	22,499	7,981	30,641
Telephone	5,500	9,749	4,610
Utilities	500	350	408
	<u>365,437</u>	<u>366,982</u>	<u>357,996</u>
<b>Excess of revenue over expenses for the year (Fund Type 3)</b>	-	-	-
<b>Deficit of expenses over revenue for the year</b>	\$ -	\$ -	\$ -

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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	Actual 2021	(Note 16) Actual 2020
<b>Revenue (Fund Type 3)</b>			
The Hands Family Network	\$ 47,020	\$ 47,020	\$ 70,531
Other funding sources and other revenue	-	21	93
	<u>47,020</u>	<u>47,041</u>	<u>70,624</u>
<b>Expenses (Fund Type 3)</b>			
Compensation			
Salaries and benefits	40,941	40,405	38,615
Service costs			
Supplies and sundry expenses	5,037	5,594	7,459
Contracted out expenses	142	142	140
Rent expense	900	900	900
	<u>47,020</u>	<u>47,041</u>	<u>47,114</u>
<b>Excess of revenue over expenses for the year (Fund Type 3)</b>	-	-	23,510
<b>Repayable to The Hands Family Network (Note 7)</b>	-	-	(23,510)
<b>Excess of revenue over expenses for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	Actual 2021	Actual 2020
<b>Revenue (Fund Type 3)</b>			
Donations	\$ 94,319	\$ 31,351	\$ 100,891
Other funding sources and other revenue	485,602	552,793	655,106
Amortization of deferred contributions - tangible capital assets	-	69,529	-
	579,921	653,673	755,997
<b>Expenses (Fund Type 3)</b>			
Compensation			
Salaries and benefits	450,068	377,357	445,482
Service costs			
Supplies, sundry and amortization expenses	64,556	158,744	263,735
Equipment expenses	-	-	208
Amortization of tangible capital assets	-	83,823	-
Buildings and grounds expenses	-	898	1,071
	514,624	620,822	710,496
<b>Excess of revenue over expenses for the year (Fund Type 3)</b>	65,297	32,851	45,501
<b>Repayable to Waypoint Centre for Mental Health (Note 8)</b>	-	(52,034)	(15,156)
<b>Excess (deficiency) of revenue over expenses for the year</b>	\$ 65,297	\$ (19,183)	\$ 30,345

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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	<b>Actual 2021</b>	(Note 16) Actual 2020
<b>Revenue (Fund Type 2)</b>			
Local Health Integration Network global base allocation	\$ 1,904,841	\$ <b>1,904,841</b>	\$ 1,631,350
Local Health Integration Network one-time funding	-	<b>162,418</b>	199,825
Recoveries from external/internal sources	25,935	<b>7,412</b>	18,346
Other funding sources and other revenue	2,400	<b>12,837</b>	15,455
	<u>1,933,176</u>	<u><b>2,087,508</b></u>	<u>1,864,976</u>
<b>Expenses (Fund Type 2)</b>			
Compensation			
Salaries and benefits	1,646,835	<b>1,602,333</b>	1,442,224
Service costs			
Supplies and sundry expenses	108,387	<b>267,482</b>	160,063
Equipment expenses	14,584	<b>62,280</b>	82,186
Contracted out expenses	83,165	<b>74,768</b>	28,261
Buildings and grounds expenses	80,205	<b>80,645</b>	63,241
	<u>1,933,176</u>	<u><b>2,087,508</b></u>	<u>1,775,975</u>
<b>Excess of revenue over expenses for the year (Fund Type 2)</b>	-	-	89,001
<b>Repayable to Local Health Integration Network (Note 5)</b>	-	-	(89,001)
<b>Excess of revenue over expenses for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	<b>Actual 2021</b>	(Note 16) Actual 2020
<b>Revenue (Fund Type 2)</b>			
Local Health Integration Network global base allocation	\$ 72,896	\$ 72,931	\$ 72,896
Recoveries from external/internal sources	155	69	58
Other funding sources and other revenue	-	33	145
	73,051	73,033	73,099
<b>Expenses (Fund Type 2)</b>			
Compensation			
Salaries and benefits	65,203	67,378	67,213
Service costs			
Supplies and sundry expenses	4,648	2,864	3,325
Equipment expenses	350	241	237
Contracted out expenses	350	272	227
Buildings and grounds expenses	2,500	2,278	2,097
	73,051	73,033	73,099
<b>Excess of revenue over expenses for the year</b>	\$ -	\$ -	\$ -

**Canadian Mental Health Association, Muskoka-Parry Sound Branch**  
**Schedule 10 - Ministry of Children, Community and Social Services**  
**(Unaudited)**

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	Actual 2021	Actual 2020
<b>Revenue (Fund Type 3)</b>			
Ministry of Children, Community and Social Services funding	\$ 49,627	\$ 49,627	\$ 49,627
Other funding	-	23	99
	49,627	49,650	49,726
<b>Expenses (Fund Type 3)</b>			
Office supplies and postage	150	697	29
Other program costs	2,626	4,329	4,974
Rent and property tax	2,900	2,900	900
Salaries and benefits	41,665	40,682	41,379
Staff training	150	130	13
Staff travel	1,201	-	2,299
Telephone	160	137	132
Utilities	775	775	-
	49,627	49,650	49,726
<b>Excess of revenue over expenses for the year</b>	\$ -	\$ -	\$ -



**Canadian Mental Health Association, Muskoka-Parry Sound Branch**  
**Schedule 11 - Community Counselling Centre of Nipissing**  
**(Unaudited)**

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	<b>Actual 2021</b>	(Note 16) Actual 2020
<b>Revenue (Fund Type 2)</b>			
Community Counselling Centre of Nipissing funding	\$ 350,979	\$ 350,979	\$ 300,479
Other funding sources and other revenue	287	374	711
	<u>351,266</u>	<u>351,353</u>	<u>301,190</u>
<b>Expenses (Fund Type 2)</b>			
Compensation			
Salaries and benefits	319,073	284,680	225,876
Service costs			
Supplies and sundry expenses	24,142	55,109	45,276
Equipment expenses	750	710	5,169
Contracted out expenses	151	3,142	569
Buildings and grounds expenses	7,150	7,712	6,800
	<u>351,266</u>	<u>351,353</u>	<u>283,690</u>
<b>Excess of revenue over expenses for the year (Fund Type 2)</b>	-	-	17,500
<b>Repayable to Local Health Integration Network - CCCNIP - (Note 5)</b>	-	-	(17,500)
<b>Excess of revenue over expenses for the year</b>	\$ -	\$ -	\$ -

**Canadian Mental Health Association, Muskoka-Parry Sound Branch**  
**Schedule 12 - Statement of Operations - Transformation Housing**  
**(Unaudited)**

<b>For the year ended March 31</b>	(Unaudited) Budget 2021	<b>Actual 2021</b>	(Note 16) Actual 2020
<b>Revenue (Fund Type 2)</b>			
Ministry of Health and Long-Term Care base allocation	\$ 263,396	\$ 275,896	\$ 263,396
Other funding sources and other revenue	48,645	30,145	16,805
Rent revenue	47,712	17,394	17,094
	<u>359,753</u>	<u>323,435</u>	<u>297,295</u>
<b>Expenses (Fund Type 2)</b>			
Compensation			
Salaries and benefits	120,000	97,711	135,522
Service costs			
Supplies and sundry expenses	150,254	67,174	60,243
Equipment expenses	-	7,045	-
Contracted out expenses	5,500	25,941	5,044
Buildings and grounds expenses	83,999	30,038	26,814
	<u>359,753</u>	<u>227,909</u>	<u>227,623</u>
<b>Excess of revenue over expenses for the year (Fund Type 2)</b>	-	95,526	69,672
<b>Repayable to Ministry of Health and Long-Term Care (Note 6)</b>	-	(82,064)	(57,027)
<b>Less surplus deferred Transformation Housing (Note 10)</b>	-	(13,462)	(12,645)
<b>Excess of revenue over expenses for the year</b>	\$ -	\$ -	\$ -