



## Financial Statements

Canadian Mental Health Association, Muskoka-  
Parry Sound Branch

March 31, 2022

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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 financial statements of the Canadian Mental Health Association, Muskoka-Parry Sound Branch (the "Association"), which comprise the statement of financial position as at March 31, 2022, and the statements of operations and 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 Association as at March 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with the significant accounting policies set out in the operating agreement with Ontario Health (OH), the Ministry of Health (MOH), the Ministry of 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 Association 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 opinion.

### Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist the Association to comply with the significant accounting policies set out in the operating agreement with Ontario Health (OH), the Ministry of Health, the Ministry of Attorney General and the Ministry of Children, Community and Social Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the information and use by the Board of Directors of the Association, and Ontario Health, the Ministry of Health, the Ministry of Long-Term Care, the Ministry of Attorney General and the Ministry of Children, Community and Social Services (the "specified users") and should not be used by parties other than the specified users. Our opinion is not modified in respect of this matter.

### Other matter

The financial statements of the Association for the year ended March 31, 2021, were audited by another auditor who expressed an unqualified opinion on the financial statements on August 20, 2021.

**Other Matter - Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 to 12 are presented for purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

**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 a 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 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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Barrie, Canada  
August 3, 2022

Chartered Professional Accountants  
Licensed Public Accountants

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

Year ended March 31

2022

2021

**Assets**

**Current**

Cash (Note 2)	\$ 2,402,675	\$ 1,589,904
Short term deposits (Note 2)	1,169,126	1,257,704
Accounts receivable	317,441	207,513
Prepaid expenses	19,366	22,599
	<u>3,908,608</u>	<u>3,077,719</u>

**Capital assets (Note 3)**

1,341,166      1,424,989

**\$ 5,249,774**      **\$ 4,502,708**

**Liabilities**

**Current**

Accounts payable and accrued liabilities (Note 4)	\$ 962,517	\$ 1,067,262
Due to funders (Note 5)	1,906,762	1,165,214
Deferred contributions (Note 6)	160,068	164,525
	<u>2,929,385</u>	<u>2,417,021</u>

**Deferred contributions – capital assets (Note 7)**

1,268,094      1,181,998  
4,197,459      3,599,019

**Net assets**

**Unrestricted**

1,052,315      903,689  
**\$ 5,249,774**      **\$ 4,502,708**

Commitments (Note 9)

On behalf of the Board:

*J. E. Korman*  
Chair Board of Directors  
Aug 10/22

Director

*[Signature]*  
Chair  
Aug 10, 2022

Director

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**

March 31	2022	2021
<b>Revenue</b>		
Ontario Health global base allocation	\$ 9,979,941	\$ 10,211,780
Ontario Health one-time funding	91,536	337,967
Ministry of Health base allocation	405,798	349,105
Recoveries from external/internal sources	786,695	844,938
Rental income	410,027	443,364
Other funding sources and other revenue	<u>1,432,659</u>	<u>1,251,643</u>
	<b><u>13,106,656</u></b>	<b><u>13,438,797</u></b>
<b>Expenses</b>		
<b>Compensation</b>		
Salaries and benefits	9,729,231	9,887,788
Physician compensation	43,087	58,475
Sessional fees	226,501	254,531
<b>Service costs</b>		
Supplies and sundry expenses	1,164,267	1,438,902
Equipment expenses	234,379	178,923
Contracted-out expenses	341,838	315,844
Buildings and grounds expenses	<u>1,218,727</u>	<u>1,317,103</u>
	<b><u>12,958,030</u></b>	<b><u>13,451,566</u></b>
Excess (deficiency) of revenue over expenses	148,626	(12,769)
Net assets, beginning of year	<u>903,689</u>	<u>916,458</u>
Net assets, end of year	<b><u>\$ 1,052,315</u></b>	<b><u>\$ 903,689</u></b>

The accompanying notes are an integral part of these financial statements.

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

Year ended March 31	2022	2021
<b>Operating activities</b>		
Excess (deficiency) of revenue over expenses	\$ 148,626	\$ (12,769)
Amortization of capital assets	83,826	83,823
Amortization of deferred contributions - capital assets	<u>(78,684)</u>	<u>(69,529)</u>
	153,765	1,525
<b>Changes in non-cash working capital balances</b>		
Accounts receivable	(109,928)	304,195
Prepaid expense	3,232	105,724
Accounts payable and accrued liabilities	(104,765)	(424,240)
Due to funders	641,568	277,722
Deferred contributions	<u>(24,459)</u>	<u>(57,694)</u>
	<u>559,413</u>	<u>207,232</u>
<b>Investing activities</b>		
Purchase of capital assets	-	(2,599)
<b>Financing activities</b>		
Contributions received for previously purchased capital assets	<u>164,780</u>	-
Increase in cash and cash equivalents during the year	724,193	204,633
Cash and cash equivalents, beginning of year	<u>2,847,608</u>	<u>2,642,975</u>
Cash and cash equivalents, end of year	<u>\$ 3,571,801</u>	<u>\$ 2,847,608</u>
<b>Represented by</b>		
Cash	\$ 2,402,675	\$ 1,589,904
Short-term deposits	<u>1,169,126</u>	<u>1,257,704</u>
	<u>\$ 3,571,801</u>	<u>\$ 2,847,608</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 the Financial Statements

March 31, 2022

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#### 1. Nature and purpose of the Association

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

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

#### Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out in the operating agreements with the Ontario Health (OH), the Ministry of Health (MOH), the Ministry of the Attorney General and the Ministry of Children, Community and Social Services. Except as noted below, the Association's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

(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.

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#### 2. Summary of significant accounting policies (continued)

##### Revenue recognition

The Association 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 contributions relating to capital assets are deferred and amortized into revenue on the same basis of the related capital asset.

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. Rental income and occupancy charges are recognized as revenue on a monthly basis.

##### 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 the Financial Statements

March 31, 2022

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### 2. Summary of significant accounting policies (continued)

#### Contributed materials and services

A substantial number of volunteers contribute a significant amount of their time to the Association 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 Association'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.

#### 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

An impairment loss on capital assets is recognized when conditions indicate that the asset no longer contributes to the Association's ability to provide services, or that the value of the future economic benefit associated with the capital asset is less than its net book value.

#### Financial instruments

The Association's financial instruments consist of cash, short term investments, accounts receivable, accounts payable, and due to funders. The Association initially measures its financial assets and financial liabilities acquired, originated, issued or assumed in an arm's length transaction at fair value. The Association subsequently measures all its financial assets and financial liabilities from arm's length transactions at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the Statement of revenue and expenses.

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Association does not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

Financial assets and financial liabilities recognized in related party transactions are subsequently measured based on how the Association initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Association has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

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# Canadian Mental Health Association Muskoka-Parry Sound Branch

## Notes to the Financial Statements

March 31, 2022

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### 2. Summary of Significant Accounting Policies (continued)

#### Use of estimates

The preparation of the Centre's financial statements in accordance with the significant accounting policies set out in the operating agreements requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to inherent uncertainty in making estimates, actual results could differ from those estimates. Balances which require some degree of estimation are:

- Accounts receivable (allowance for doubtful accounts);
  - Accounts payable and accrued charges (accrual estimates);
  - Capital assets (amortization rates); and
  - Deferred revenue and funding (recognition performance)
- 

### 3. Cash and short-term deposits

The Association 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 Association 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 Association's short-term deposits currently earn 0.43%.

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4. Capital assets			<u>2022</u>	<u>2021</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Leasehold improvements	\$ <u>1,508,812</u>	\$ <u>167,646</u>	\$ <u>1,341,166</u>	\$ <u>1,424,989</u>

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### 5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities is \$109,098 in government remittances payable (2021 - \$138,262).

# Canadian Mental Health Association Muskoka-Parry Sound Branch

## Notes to the Financial Statements

March 31, 2022

### 6. Due to funders

In accordance with their respective funding agreements, any excess of revenue over expenses in the current year is repayable to the funder. The balance repayable is as follows:

	<u>2022</u>	<u>2021</u>
Due to Ontario Health	\$ 906,278	\$ 342,769
Due to Ministry of Health	856,728	746,901
Due to Waypoint Centre for Mental Health	-	52,034
Due to Ministry of Attorney General	3,711	-
Due to Ministry of Children, Community and social services	<u>40,065</u>	<u>23,510</u>
	<u>\$ 1,806,782</u>	<u>\$ 1,165,214</u>

### 7. Deferred contributions

	<u>2022</u>	<u>2021</u>
<b>Balance</b> , beginning of year	\$ 184,525	\$ 207,910
Less amounts recognized as revenue in the year	(98,823)	(155,885)
Plus amounts received related to subsequent year	74,245	130,969
Plus interest earned in the year	<u>119</u>	<u>1,531</u>
<b>Balance</b> , end of year	<u>\$ 160,066</u>	<u>\$ 184,525</u>

Deferred contributions are comprised of the following:

	<u>2022</u>	<u>2021</u>
MOH– Transformation Housing Capital Reserve	\$ 51,935	\$ 51,935
Deferred rent and donations	25,778	-
Deferred contributions- MOH	12,830	16,986
Human Service Justice Coordinating Committee	4,571	4,571
Partner Assault Response Program (PARP) self-referral fees	1,020	1,020
Future Capital Replacements	31,489	53,460
Current year surplus approved to carry forward (Schedule 12)	15,695	13,462
Current year surplus approved to carry forward (Schedule 1)	-	9,707
Current year surplus approved to carry forward (Schedule 4)	3,263	14,230
Other	<u>13,485</u>	<u>19,154</u>
	<u>\$ 160,066</u>	<u>\$ 184,525</u>

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# Canadian Mental Health Association Muskoka-Parry Sound Branch

## Notes to the Financial Statements

March 31, 2022

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### 8. Deferred contributions – capital assets

Deferred contributions represent the unamortized portion of 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:

	<u>2022</u>	<u>2021</u>
<b>Balance, beginning of year</b>	<b>\$ 1,181,998</b>	<b>\$ 1,251,527</b>
Contributions deferred for purchase of capital assets	<b>164,780</b>	-
Amortization of deferred contributions	<u>(78,684)</u>	<u>(69,529)</u>
<b>Balance, end of year</b>	<b>\$ <u>1,268,094</u></b>	<b>\$ <u>1,181,998</u></b>

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### 9. 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 Association's contributions are accounted for as if the plan were a defined contribution plan with the Association'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

Contributions by the Association to the plan during the year by the Association and employees amounted to \$590,071 (2021 - \$622,609) and are included in salaries and benefits in the Statement of revenue and expenses.

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### 10. Commitments

The Association's total obligations for the next five years, under various operating leases expiring up to December 31, 2040, for occupied premises, exclusive of realty taxes and other occupancy charges, are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 313,813
2024	315,671
2025	308,340
2026	212,102
2027	214,073
Thereafter	<u>1,680,297</u>
	<b>\$ <u>3,044,296</u></b>

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# Canadian Mental Health Association Muskoka-Parry Sound Branch

## Notes to the Financial Statements

March 31, 2022

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### 11 Economic dependence

The Association derives approximately ninety percent of its revenue from programs funded by the Ontario Health, the Ministry of Health, the Ministry of the Attorney General and the Ministry of Children, Community and Social Services. The continuation of the operations of the Association are dependant on the ongoing approval of this funding.

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### 12. 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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### 13. Financial instruments

The investments held by the Association are exposed to a variety of financial risks. The Association seeks to minimize the potential adverse effects of these risks by regularly monitoring the investment's position, market events and diversifying of the investment portfolio within the constraints of the Association's investment policies.

Significant risks that are relevant to the Association's investments are as follows:

#### *Interest rate risk*

Interest rate risk arises from the possibility that changes in interest rates will affect the value of fixed income securities held by the Association. The short-term interest-bearing instruments held by the Association have a limited exposure to interest rate risk due to their short-term maturity. The Association has formal policies and procedure that establish target asset mix, minimum credit ratings and varying terms of the securities held.

#### *Credit risk*

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. As at March 31, 2022, the Association's investments in the pooled fund are held with Mawer Investment Management Ltd.

#### *Market risk*

Market risk arises as a result of trading in equity securities and fixed income securities. Fluctuations in the market expose the Association to a risk of loss. The Association mitigates this risk through controls to monitor and limit concentration levels.

#### *Liquidity risk*

The Association's objective is to have sufficient liquidity to meet its obligations when due. The Association monitors its cash balances and cash flows generated from operations to meet its requirements. As at March 31, 2022, the most significant financial liabilities are accounts payable and accrued liabilities and amounts due to the Ministry of Health.

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

March 31	2022	2021
<b>Revenue</b>		
Ontario Health global base allocation	\$ 8,080,880	\$ 8,120,120
Ontario Health one-time funding	89,536	175,549
Recoveries from external/internal sources	497,935	86,478
Other funding sources and other revenue	<u>111,908</u>	<u>14,975</u>
	<u>8,780,259</u>	<u>8,797,122</u>
<b>Expenses</b>		
Compensation		
Salaries and benefits	6,693,412	6,986,176
Physician compensation	43,087	58,475
Sessional fees	146,775	254,531
Service costs		
Supplies and sundry expenses	938,874	703,752
Equipment expenses	46,062	104,170
Contracted out expenses	79,726	203,220
Buildings and grounds expenses	<u>473,696</u>	<u>420,317</u>
	<u>8,421,632</u>	<u>8,730,641</u>
<b>Excess of revenue over expenses before other item</b>	<b>358,627</b>	<b>66,481</b>
Repayable to Ontario Health	<u>(358,627)</u>	<u>(66,481)</u>
<b>Excess of revenue over expenses</b>	<b>\$ <u>          -</u></b>	<b>\$ <u>          -</u></b>

**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)**

March 31, 2022 2021

**Revenue**

Ministry of Health base allocation	\$ 538,311	\$ 468,611
Other funding sources and other revenue	<u>366,015</u>	<u>408,469</u>
	<u>904,326</u>	<u>877,080</u>

**Expenses**

Service costs		
Rent	719,542	745,693
Other	50,562	9,525
Utilities	2,496	2,566
Last month rent	<u>(788)</u>	<u>(210)</u>
	<u>771,812</u>	<u>757,574</u>

**Excess of revenue over expenses before other item** 132,513 119,506

Repayable to Ministry of Health (132,513) (119,506)

**Excess of revenue over expenses** \$            - \$            -



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

March 31,	2022	2021
<b>Revenue</b>		
Rent	\$ <u>36,580</u>	\$ <u>35,194</u>
	<b>36,580</b>	<b>35,194</b>
<b>Expenses</b>		
Insurance	1,700	2,054
Property maintenance	17,466	16,849
Utilities	9,960	9,877
Other costs	<u>576</u>	<u>-</u>
	<b><u>29,702</u></b>	<b><u>28,780</u></b>
<b>Excess of revenue over expenses</b>	\$ <b><u>6,878</u></b>	\$ <b><u>6,414</u></b>

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

March 31,	2022	2021
<b>Revenue</b>		
Ministry of Attorney General funding	\$ 95,164	\$ 95,164
Pandemic funding	-	14,580
Client fees	7,130	4,935
Deferred revenue carried forward	14,230	9,781
Other revenue	50	43
	<u>116,574</u>	<u>124,503</u>
<b>Expenses</b>		
Salaries and benefits	98,786	103,419
Rent/lease	2,400	2,400
Office supplies	719	2,292
Telecommunications	2,066	1,657
Staff expenses	81	75
Audit	192	192
Insurance	233	219
Other expenses	5,123	19
	<u>109,600</u>	<u>110,273</u>
<b>Excess of revenue over expenses before other items</b>	<b>6,974</b>	<b>14,230</b>
Less surplus deferred (Note 6)	(3,263)	(14,230)
Repayable to Ministry of Attorney General (Note 5)	<u>(3,711)</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

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

March 31,	2022	2021
<b>Revenue</b>		
Ministry of Children, Community and Social Services funding	\$ 377,437	\$ 365,437
Other funding	398	397
One-time funding	-	1,148
	<u>377,835</u>	<u>366,982</u>
<b>Expenses</b>		
Allocated central administration	35,079	34,746
Office supplies and postage	11,712	10,382
Other program costs	7,625	29,428
Rent and property tax	4,851	4,592
Salaries and benefits	288,957	269,742
Staff training	1,507	12
Staff travel	10,092	7,981
Telephone	8,943	9,749
Utilities	354	350
	<u>369,120</u>	<u>366,982</u>
<b>Excess of revenue over expenses before other item</b>	<b>8,715</b>	<b>-</b>
Repayable to MCCSS	<u>(8,715)</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

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

March 31,	2022	2021
<b>Revenue</b>		
The Hands Family Network	\$ 47,020	\$ 47,020
Other funding sources and other revenue	<u>25</u>	<u>21</u>
	<u>47,045</u>	<u>47,041</u>
<b>Expenses</b>		
Compensation		
Salaries and benefits	40,527	40,405
Service costs		
Supplies and sundry expenses	5,288	5,594
Contracted out expenses	142	142
Rent expense	<u>900</u>	<u>900</u>
	<u>46,857</u>	<u>47,041</u>
<b>Excess of revenue over expenses before other item</b>	<b>188</b>	<b>-</b>
Repayable to The Hands Family Network	<u>(188)</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

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

March 31,	2022	2021
<b>Revenue</b>		
Donations	\$ 74,421	\$ 31,351
Other funding sources and other revenue	629,541	552,793
Amortization of deferred contributions – capital assets	<u>78,684</u>	<u>69,529</u>
	<u>782,646</u>	<u>653,673</u>
<b>Expenses</b>		
Compensation		
Salaries and benefits	583,384	377,357
Service costs		
Supplies and sundry and amortization expenses	60,164	158,744
Equipment expenses	10,728	-
Amortization of capital assets	83,823	83,823
Buildings and grounds expenses	<u>898</u>	<u>898</u>
	<u>738,997</u>	<u>620,822</u>
<b>Excess of revenue over expenses before other item</b>	<b>43,649</b>	<b>32,851</b>
Repayable to Waypoint Centre for Mental Health	<u>-</u>	<u>(52,034)</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ <u>43,649</u></b>	<b>\$ <u>(19,183)</u></b>

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

March 31,	2022	2021
<b>Revenue</b>		
Ontario Health global base allocation	\$ 2,082,966	\$ 1,904,841
Ontario Health one-time funding	2,000	162,418
Recoveries from external/internal sources	6,760	7,412
Other funding sources and other revenues	1,071	12,837
	<u>2,092,797</u>	<u>2,087,508</u>
<b>Expenses</b>		
Compensation		
Salaries and benefits	1,574,586	1,602,333
Service costs		
Supplies and sundry and amortization expenses	119,270	267,482
Equipment expenses	72,046	62,280
Contracted out expenses	127,651	74,768
Buildings and grounds expenses	59,313	80,645
	<u>1,952,866</u>	<u>2,087,508</u>
<b>Excess of revenue over expenses before other item</b>	<b>139,931</b>	<b>-</b>
Repayable to Ontario Health	<u>(139,931)</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

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

March 31,	2022	2021
<b>Revenue</b>		
Ontario Health global base allocation	\$ 72,896	\$ 72,931
Recoveries from external/internal sources	38	69
Other funding sources and other revenues	-	33
	<u>72,934</u>	<u>73,033</u>
<b>Expenses</b>		
Compensation		
Salaries and benefits	33,056	67,378
Service costs		
Supplies and sundry expenses	2,174	2,864
Equipment expenses	866	241
Contracted out expenses	272	272
Buildings and grounds expenses	7,938	2,278
	<u>44,306</u>	<u>73,033</u>
<b>Excess of revenue over expenses before other item</b>	<b>28,628</b>	<b>-</b>
Repayable to Ontario Health	<u>(28,628)</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

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**Canadian Mental Health Association**  
**Muskoka-Parry Sound Branch**  
**Schedule 10 Child and Youth Mental Health (Unaudited)**  
March 31, 2022 2021

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<b>Revenue</b>		
Child and Youth Mental Health funding	\$ 52,127	\$ 49,627
Other funding	<u>26</u>	<u>23</u>
	<u>52,153</u>	<u>49,650</u>
<b>Expenses</b>		
Office supplies and postage	1,916	697
Other program costs	8,386	4,329
Rent and property tax	2,900	2,900
Salaries and benefits	28,845	40,682
Staff training	490	130
Staff travel	1,054	-
Telephone	135	137
Utilities	<u>775</u>	<u>775</u>
	<u>44,501</u>	<u>49,650</u>
<b>Excess of revenue over expenses before other item</b>	<b>7,652</b>	<b>-</b>
Repayable to Child and Youth Mental Health	<u>(7,652)</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

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

March 31,	2022	2021
<b>Revenue</b>		
Community Counselling Centre of Nipissing (CCCNIP)	\$ 350,979	\$ 350,979
Other funding sources and other revenues	<u>488</u>	<u>374</u>
	<u>351,467</u>	<u>351,353</u>
<b>Expenses</b>		
Compensation		
Salaries and benefits	253,049	284,680
Service Costs		
Supplies and sundry expenses	13,220	55,109
Equipment expenses	1,280	710
Contracted out expenses	4,053	3,142
Buildings and grounds expenses	<u>5,955</u>	<u>7,712</u>
	<u>277,557</u>	<u>351,353</u>
<b>Excess of revenue over expenses before other item</b>	<b>73,906</b>	<b>-</b>
Repayable to Ontario Health CCCNIP	<u>(73,906)</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

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

March 31,	2022	2021
<b>Revenue</b>		
Ministry of Health base allocation	\$ 263,396	275,896
Other funding sources and other revenue	22,000	30,145
Deferred revenue carried forward	13,462	-
Rent revenue	<u>22,012</u>	<u>17,394</u>
	<b><u>320,870</u></b>	<b><u>323,435</u></b>
<b>Expenses</b>		
Compensation		
Salaries and benefits	111,415	97,711
Service Costs		
Supplies and sundry expenses	66,429	67,174
Equipment expenses	7,572	7,045
Contracted out expenses	11,600	25,941
Buildings and grounds expenses	<u>32,741</u>	<u>30,038</u>
	<b><u>229,757</u></b>	<b><u>227,909</u></b>
<b>Excess of revenue over expenses before other items</b>	<b>91,113</b>	<b>95,526</b>
Repayable to Ministry of Health	<b>(75,418)</b>	<b>(82,064)</b>
Less surplus deferred Transformation Housing (Note 6)	<u><b>(15,695)</b></u>	<u><b>(13,462)</b></u>
<b>Excess of revenue over expenses</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>