



Financial Statements

Canadian Mental Health Association, Muskoka-
Parry Sound Branch

March 31, 2024

Contents

	Page
Independent auditor's report	1 - 3
Statement of Financial Position	4
Statement of Operations and Changes in Net Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 12
Schedule 1 Statement of Operations OH Funding Programs 1072 & 1083 (Unaudited)	13
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)	14
Schedule 3 - Statement of Operations Housing - Operational (Unaudited)	15
Schedule 4 Statement of Operations - Partner Assault Response Program – Muskoka and Parry Sound (Unaudited)	16
Schedule 5 Statement of Operations – Adult Protective Service (Unaudited)	17
Schedule 6 Statement of Operations – Dual Diagnosis Case Manager (Unaudited)	18
Schedule 7 Statement of Operations – Other Programs (Unaudited)	19
Schedule 8 Statement of Operations – Substance Abuse Program (Unaudited)	20
Schedule 9 Statement of Operations – Problem Gambling Services (Unaudited)	21
Schedule 10 Statement of Operations – Child and Youth Mental Health (Unaudited)	22
Schedule 11 Statement of Operations - Community Counselling Centre of Nipissing (Unaudited)	23
Schedule 12 Statement of Operations – Transformation Housing (Unaudited)	24
Schedule 13 Statement of Operations - Community Housing Opportunity (Unaudited)	25

Independent auditor's report

Grant Thornton LLP
85 Bayfield Street, Suite 400
Barrie, Ontario
L4M 3A7
T +1 705 728 3397
F +1 705 728 2728

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, 2024, 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, 2024, 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 - 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.

Barrie, Canada
June 26, 2024

Chartered Professional Accountants
Licensed Public Accountants

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

Year ended March 31

2024

2023

Assets

Current

Cash	\$ 4,352,048	\$ 3,190,349
Short term deposits (Note 3)	1,283,741	1,081,641
Accounts receivable	375,089	974,504
Prepaid expenses	215,268	158,204
	<u>6,226,146</u>	<u>5,404,698</u>

Capital assets (Note 4)	<u>1,311,044</u>	<u>1,318,886</u>
	<u>\$ 7,537,190</u>	<u>\$ 6,723,584</u>

Liabilities

Current

Accounts payable and accrued liabilities (Note 5)	\$ 1,403,245	\$ 1,250,853
Due to funders (Note 6)	3,148,241	2,758,421
Deferred contributions (Note 7)	499,916	321,098
	<u>5,051,402</u>	<u>4,330,373</u>

Deferred contributions – capital assets (Note 8)	<u>1,248,416</u>	<u>1,251,121</u>
	<u>6,299,818</u>	<u>5,581,494</u>

Net assets

Unrestricted	<u>1,237,372</u>	<u>1,142,091</u>
	<u>\$ 7,537,190</u>	<u>\$ 6,723,584</u>

Commitments (Note 10)

On behalf of the Board:

Director

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

2024

2023

Revenue

Ontario Health global base allocation	\$ 13,147,128	\$ 11,884,467
Ontario Health one-time funding	181,348	264,112
Ministry of Health base allocation	538,311	483,016
Ministry of Children, Community and Social Services base allocation	390,093	425,320
Ministry of the Attorney General	113,191	93,632
Recoveries from external sources	771,394	701,082
Rental income	1,000,351	783,894
Other funding sources and other revenue	698,592	946,390
	<u>16,840,408</u>	<u>15,581,913</u>

Expenses

Compensation

Salaries and benefits	10,981,623	10,360,377
Sessional fees	313,876	385,736
Physician compensation	36,598	38,960

Service costs

Buildings and grounds expenses	3,056,747	2,606,176
Supplies and sundry expenses	1,782,670	1,432,905
Contracted-out expenses	385,679	418,118
Equipment expenses	187,934	249,866
	<u>16,745,127</u>	<u>15,492,138</u>

Excess of revenue over expenses 95,281 89,776

Net assets, beginning of year 1,142,091 1,052,315

Net assets, end of year \$ 1,237,372 \$ 1,142,091

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	2024	2023
Operating activities		
Excess of revenue over expenses	\$ 95,281	\$ 89,776
Amortization of capital assets	89,252	85,605
Amortization of deferred contributions - capital assets	<u>(84,113)</u>	<u>(80,298)</u>
	100,420	95,083
 Changes in non-cash working capital balances		
Accounts receivable	599,415	(657,063)
Prepaid expenses	(57,064)	(138,838)
Accounts payable and accrued liabilities	152,389	288,336
Due to funders	389,820	951,639
Deferred contributions	<u>178,818</u>	<u>161,032</u>
	<u>1,363,799</u>	<u>700,189</u>
 Investing activities		
Short-term deposits	(202,100)	87,485
Purchase of capital assets	<u>(81,408)</u>	<u>(63,325)</u>
	<u>(283,508)</u>	<u>24,160</u>
 Financing activities		
Contributions received for capital assets	<u>81,408</u>	<u>63,325</u>
 Increase in cash during the year	1,161,699	787,674
Cash, beginning of year	<u>3,190,349</u>	<u>2,402,675</u>
Cash, end of year	\$ <u>4,352,048</u>	\$ <u>3,190,349</u>

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

Canadian Mental Health Association

Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2024

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.

2. Summary of significant accounting policies

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 5 has 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.

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.

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2024

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
Furniture and Fixture - straight-line basis, 5 years

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.

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2024

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. 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's short-term deposits consist of guaranteed investment certificates that currently earn 5.35% (2023 – 3.25%) and mature within one year.

4. Capital assets

			<u>2024</u>	<u>2023</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Leasehold improvements	\$ 1,617,055	\$ (337,937)	\$ 1,279,117	\$ 1,305,353
Furniture & fixtures	<u>36,489</u>	<u>(4,565)</u>	<u>31,924</u>	<u>13,533</u>
	<u>\$ 1,653,544</u>	<u>\$ 342,502</u>	<u>\$ 1,311,041</u>	<u>\$ 1,318,886</u>

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities is \$Nil in government remittances payable (2023 - \$ Nil).

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2024

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>2024</u>	<u>2023</u>
Due to Ontario Health	\$ 1,588,259	\$ 1,414,670
Due to Ministry of Health	1,477,128	1,234,890
Due to Waypoint Centre for Mental Health	14,077	37,040
Due to Ministry of Children, Community and Social Services (MCCSS)	<u>68,777</u>	<u>71,821</u>
	<u>\$ 3,148,241</u>	<u>\$ 2,758,421</u>

7. Deferred contributions

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 321,098	\$ 160,066
Less amounts recognized as revenue in the year	(36,510)	(63,837)
Add amounts received related to subsequent year	215,328	224,768
Add interest earned in the year	<u>-</u>	<u>101</u>
Balance, end of year	<u>\$ 499,916</u>	<u>\$ 321,098</u>

Deferred contributions are comprised of the following:

	<u>2024</u>	<u>2023</u>
MOH– Transformation Housing Capital Reserve	\$ 51,935	\$ 51,935
Deferred rent and donations	14,484	34,613
Deferred contributions- MOH	145,305	150,070
Future capital replacements	18,793	17,078
Current year surplus approved to carry forward (Schedule 12)	59,680	35,196
Current year surplus approved to carry forward (Schedule 4)	19,232	16,512
Other	<u>190,487</u>	<u>15,695</u>
	<u>\$ 499,916</u>	<u>\$ 321,098</u>

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2024

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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 1,251,121	\$ 1,268,094
Contributions deferred for purchase of capital assets	81,408	63,325
Amortization of deferred contributions	<u>(84,113)</u>	<u>(80,298)</u>
Balance, end of year	<u>\$ 1,248,416</u>	<u>\$ 1,251,121</u>

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.

Contributions by the Association to the plan during the year by the Association and employees amounted to \$ 637,746 (2023 - \$604,957) and are included in salaries and benefits in the Statement of operations and changes in net assets.

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>
2025	\$ 388,340
2026	369,693
2027	378,993
2028	388,574
2029	398,446
Thereafter	<u>3,266,301</u>
	<u>\$ 5,190,347</u>

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2024

11 Economic dependence

The Association derives approximately 85% 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.

12. 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, 2024, the Association's investments in the pooled fund are held with TD Bank.

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, 2024, the most significant financial liabilities are accounts payable and accrued liabilities and amounts due to funders.

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

March 31	2024	2023
Revenue		
Ontario Health global base allocation	\$ 8,573,640	\$ 8,179,840
Ontario Health one-time funding	248,346	525,764
Recoveries from external/internal sources	104,415	125,566
Other funding sources and other revenue	<u>215,230</u>	<u>153,698</u>
	<u>9,141,631</u>	<u>8,984,868</u>
Expenses		
Compensation		
Salaries and benefits	6,898,672	6,760,983
Physician compensation	91,902	38,960
Sessional fees	258,572	385,736
Service costs		
Supplies and sundry expenses	900,293	760,473
Equipment expenses	114,275	74,238
Contracted out expenses	190,773	209,242
Buildings and grounds expenses	<u>470,796</u>	<u>459,500</u>
	<u>8,925,282</u>	<u>8,689,132</u>
Excess of revenue over expenses before other items	216,348	295,736
Less surplus deferred	(81,408)	(7,239)
Repayable to Ontario Health (Note 6)	<u>(134,941)</u>	<u>(288,497)</u>
Excess of revenue over expenses	\$ -	\$ -

**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,	2024	2023
Revenue		
Ministry of Health base allocation	\$ 565,311	\$ 538,311
Other funding sources and other revenue	<u>436,012</u>	<u>364,133</u>
	<u>1,001,323</u>	<u>902,444</u>
Expenses		
Service costs		
Rent	961,520	836,561
Other	3,000	3,032
Utilities	1,664	2,403
Last month rent	<u>8,138</u>	<u>5,153</u>
	<u>974,323</u>	<u>847,149</u>
Excess of revenue over expenses before other item	27,000	55,295
Repayable to Ministry of Health (Note 6)	<u>(27,000)</u>	<u>(55,295)</u>
Excess of revenue over expenses	\$ -	\$ -

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

March 31, 2024 2023

Revenue

Rental income	\$ 37,560	\$ 35,838
Recoveries	<u>-</u>	<u>241</u>
	37,560	36,079

Expenses

Insurance	1,721	1,700
Property maintenance	16,949	17,655
Utilities	11,089	10,087
Other costs	<u>-</u>	<u>331</u>
	29,759	29,773

Excess of revenue over expenses	\$ <u>7,802</u>	\$ <u>6,306</u>
--	------------------------	------------------------

**Canadian Mental Health Association
Muskoka-Parry Sound Branch**

**Schedule 4 Statement of Operations - Partner Assault
Response Program – Muskoka and Parry Sound
(Unaudited)**

March 31,	2024	2023
Revenue		
Ministry of the Attorney General	\$ 95,164	\$ 95,164
Client fees	9,030	9,170
Deferred revenue carried forward	16,512	3,263
Other revenue	1,397	732
Additional funding	<u>20,747</u>	<u>14,980</u>
	<u>142,850</u>	<u>123,309</u>
Expenses		
Salaries and benefits	115,171	98,530
Rent/lease	2,400	2,400
Telecommunications	1,832	1,778
Staff expense	2,761	1,740
Office supplies	967	1,907
Audit	192	192
Insurance	232	232
Advertising, promotional goods, and translation	47	-
Other expenses	<u>16</u>	<u>18</u>
	<u>123,618</u>	<u>106,797</u>
Excess of revenue over expenses before other items	19,232	16,512
Less surplus deferred (Note 7)	<u>(19,232)</u>	<u>(16,512)</u>
Excess of revenue over expenses	\$ -	\$ -

**Canadian Mental Health Association
Muskoka-Parry Sound Branch**

**Schedule 5 Statement of Operations – Adult Protective
Service (Unaudited)**

March 31,	2024	2023
Revenue		
Ministry of Children, Community and Social Services (MCCSS)	\$ 385,437	\$ 454,337
Other funding	341	1,455
Interest	<u>4,981</u>	<u>3,672</u>
	<u>390,760</u>	<u>459,464</u>
Expenses		
Allocated central administration	39,848	43,976
Office supplies and postage	1,661	8,949
Other program costs	7,020	1,816
Rent and property tax	5,083	4,974
Salaries and benefits	309,728	345,830
Staff training	235	876
Staff travel	21,133	13,072
Telephone	5,064	5,463
Utilities	<u>321</u>	<u>381</u>
	<u>390,093</u>	<u>425,337</u>
Excess of revenue over expenses before other item	667	34,127
Repayable to MCCSS (Note 6)	<u>(667)</u>	<u>(34,127)</u>
Excess of revenue over expenses	\$ -	\$ -

**Canadian Mental Health Association
Muskoka-Parry Sound Branch**

**Schedule 6 Statement of Operations – Dual Diagnosis Case
Manager (Unaudited)**

March 31,	2024	2023
Revenue		
The Hands Family Network	\$ 47,020	\$ 47,020
Other funding sources and other revenue	<u>640</u>	<u>316</u>
	<u>47,660</u>	<u>47,336</u>
Expenses		
Compensation		
Salaries and benefits	45,074	41,020
Service costs		
Supplies and sundry expenses	965	5,274
Contracted out expenses	142	142
Rent expense	<u>1479</u>	<u>900</u>
	<u>47,660</u>	<u>47,336</u>
Excess of revenue over expenses before other item	-	-
Repayable to The Hands Family Network	<u>-</u>	<u>-</u>
Excess of revenue over expenses	<u>\$ -</u>	<u>\$ -</u>

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

March 31,	2024	2023
Revenue		
Other funding sources and other revenue	\$ 1,137,124	\$ 860,763
Donations	-	82,315
	<u>1,137,124</u>	<u>943,078</u>
Expenses		
Compensation		
Salaries and benefits	878,409	729,512
Service costs		
Supplies and sundry expenses	156,212	92,488
Buildings and grounds expenses	948	898
	<u>1,035,569</u>	<u>822,898</u>
Excess of revenue over expenses before other item	\$ 101,555	120,510
Repayable to Waypoint Centre for Mental Health (Note 6)	<u>(14,077)</u>	<u>(37,040)</u>
Excess of revenue over expenses	\$ <u>87,478</u>	\$ <u>83,470</u>

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

March 31,	2024	2023
Revenue		
Ontario Health global base allocation	\$ 2,241,452	\$ 2,134,652
Ontario Health one-time funding	-	200,000
Recoveries from external sources	4,091	4,516
Other funding sources and other revenue	<u>30,902</u>	<u>18,986</u>
	<u>2,276,445</u>	<u>2,358,154</u>
Expenses		
Compensation		
Salaries and benefits	1,794,492	1,607,452
Service costs		
Supplies and sundry and amortization expenses	157,346	126,098
Equipment expenses	36,832	84,118
Contracted out expenses	146,609	149,609
Buildings and grounds expenses	<u>77,881</u>	<u>68,332</u>
	<u>2,213,160</u>	<u>2,035,609</u>
Excess of revenue over expenses before other items	63,284	322,545
Less surplus deferred	-	(7,757)
Repayable to Ontario Health (Note 6)	<u>(63,284)</u>	<u>(314,788)</u>
Excess of revenue over expenses	\$ -	\$ -

**Canadian Mental Health Association
Muskoka-Parry Sound Branch**

**Schedule 9 Statement of Operations – Problem Gambling
Services (Unaudited)**

March 31,	2024	2023
Revenue		
Ontario Health global base allocation	\$ 76,596	\$ 72,896
Recoveries from external sources	<u>1,069</u>	<u>673</u>
	<u>77,665</u>	<u>73,569</u>
Expenses		
Compensation		
Salaries and benefits	63,304	48,946
Service costs		
Supplies and sundry expenses	8,484	2,660
Equipment expenses	1,997	232
Contracted out expenses	146	273
Buildings and grounds expenses	<u>2,390</u>	<u>2,281</u>
	<u>76,322</u>	<u>54,392</u>
Excess of revenue over expenses before other item	1,343	19,177
Repayable to Ontario Health (Note 6)	<u>(1,343)</u>	<u>(19,177)</u>
Excess of revenue over expenses	\$ -	\$ -

**Canadian Mental Health Association
Muskoka-Parry Sound Branch**

**Schedule 10 Statement of Operations - Child and Youth
Mental Health (Unaudited)**

March 31,	2024	2023
Revenue		
Child and Youth Mental Health funding	\$ 54,827	\$ 52,127
Other funding	728	464
External Recoveries	<u>1,063</u>	<u>-</u>
	<u>56,619</u>	<u>52,591</u>
Expenses		
Office supplies and postage	6,045	45
Other program costs	5,213	7,473
Rent and property tax	480	480
Salaries and benefits	43,575	26,577
Staff training	-	68
Staff travel	762	346
Telephone	485	114
Utilities	<u>60</u>	<u>60</u>
	<u>56,619</u>	<u>35,163</u>
Excess of revenue over expenses before other item	-	17,428
Repayable to Child and Youth Mental Health (MOH)	<u>-</u>	<u>(17,428)</u>
Excess of revenue over expenses	<u>\$ -</u>	<u>\$ -</u>

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

March 31, 2024 2023

Revenue

Community Counselling Centre of Nipissing (CCCNIP)	\$ 368,528	\$ 351,345
External Recoveries	389	-
Other funding sources and other revenues	<u>3,047</u>	<u>1,896</u>
	<u>371,964</u>	<u>353,241</u>

Expenses

Compensation		
Salaries and benefits	301,109	264,577
Service costs		
Supplies and sundry expenses	40,420	32,153
Equipment expenses	8,062	3,422
Contracted out expenses	4,446	5,176
Buildings and grounds expenses	<u>6,440</u>	<u>10,447</u>
	<u>360,477</u>	<u>315,775</u>

Excess of revenue over expenses before other item **11,486** 37,466

Repayable to Ontario Health (CCCNIP) (11,486) (37,466)

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

**Canadian Mental Health Association
Muskoka-Parry Sound Branch**

**Schedule 12 Statement of Operations – Transformation
Housing (Unaudited)**

March 31,	2024	2023
Revenue		
Ministry of Health base allocation	\$ 276,396	\$ 263,396
Other funding sources and other revenue	34,733	30,944
Deferred revenue carried forward	-	15,695
Rent revenue	35,064	30,758
	<u>346,193</u>	<u>340,793</u>
Expenses		
Compensation		
Salaries and benefits	125,936	117,860
Service costs		
Supplies and sundry expenses	50,007	70,390
Equipment expenses	-	15,843
Contracted out expenses	26,086	19,475
Buildings and grounds expenses	49,501	48,088
	<u>251,530</u>	<u>271,656</u>
Excess of revenue over expenses before other items	94,663	69,137
Repayable to Ministry of Health (Note 6)	(70,794)	(33,936)
Less surplus deferred for Transformation Housing (Note 7)	<u>(23,870)</u>	<u>(35,201)</u>
Excess of revenue over expenses	\$ -	\$ -

Canadian Mental Health Association
Muskoka-Parry Sound Branch
Schedule 13 Statement of Operations – Community
Housing Opportunity (Unaudited)

March 31,	2024	2023
Revenue		
Ministry of Health base allocation	\$ 1,912,836	\$ 1,794,000
Other funding sources and other revenue	501,732	353,165
Deferred revenue carried forward	3,593	1,548
	<u>2,418,161</u>	<u>2,148,713</u>
Expenses		
Compensation		
Salaries and benefits	439,977	302,185
Service costs		
Supplies and sundry expenses	267,753	198,454
Equipment expenses	10,686	71,838
Buildings and grounds expenses	1,542,299	1,238,975
	<u>2,260,716</u>	<u>1,811,452</u>
Excess of revenue over expenses before other items	157,445	337,261
Repayable to Ministry of Health (Note 6)	(157,445)	(288,932)
Less surplus deferred	-	(48,329)
Excess of revenue over expenses	\$ -	\$ -