



Financial Statements

Canadian Mental Health Association, Muskoka-
Parry Sound Branch

March 31, 2023

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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, 2023, 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, 2023, 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.

Grant Thornton LLP

Barrie, Canada
June 16, 2023

Chartered Professional Accountants
Licensed Public Accountants

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

Year ended March 31

2023

2022

Assets

Current

Cash	\$ 3,190,349	\$ 2,402,675
Short term deposits (Note 3)	1,081,641	1,169,126
Accounts receivable	974,504	317,441
Prepaid expenses	158,204	19,366
	<u>5,404,698</u>	<u>3,908,608</u>

Capital assets (Note 4)

<u>1,318,886</u>	<u>1,341,166</u>
\$ 6,723,584	\$ 5,249,774

Liabilities

Current

Accounts payable and accrued liabilities (Note 5)	\$ 1,250,853	\$ 962,517
Due to funders (Note 6)	2,758,421	1,806,782
Deferred contributions (Note 7)	321,098	160,066
	<u>4,330,373</u>	<u>2,929,365</u>

Deferred contributions – capital assets (Note 8)


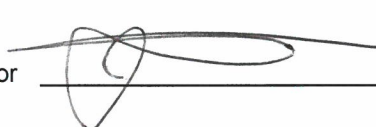
<u>1,251,121</u>	<u>1,268,094</u>
<u>5,581,494</u>	<u>4,197,459</u>

Net assets

Unrestricted	<u>1,142,091</u>	<u>1,052,315</u>
	\$ 6,723,584	\$ 5,249,774

Commitments (Note 10)

On behalf of the Board:

 Director
  Director
 June 23/23

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 2023 2022

Revenue

Ontario Health global base allocation	\$ 11,884,467	\$ 9,979,941
Ontario Health one-time funding	264,112	91,536
Ministry of Health base allocation	483,016	405,798
Ministry of Children, Community and Social Services base allocation	507,835	460,477
Ministry of the Attorney General	106,797	109,600
Recoveries from external sources	701,082	786,695
Rental income	544,646	410,027
Other funding sources and other revenue	<u>1,089,958</u>	<u>862,582</u>
	<u>15,581,913</u>	<u>13,106,656</u>

Expenses

Compensation		
Salaries and benefits	10,360,377	9,729,231
Sessional fees	385,736	226,501
Physician compensation	38,960	43,087
Service costs		
Buildings and grounds expenses	2,606,176	1,218,727
Supplies and sundry expenses	1,432,905	1,164,267
Contracted-out expenses	418,118	341,838
Equipment expenses	<u>249,866</u>	<u>234,379</u>
	<u>15,492,138</u>	<u>12,958,030</u>
Excess of revenue over expenses	89,776	148,626
Net assets, beginning of year	<u>1,052,315</u>	<u>903,689</u>
Net assets, end of year	<u>\$ 1,142,091</u>	<u>\$ 1,052,315</u>

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	2023	2022
Operating activities		
Excess of revenue over expenses	\$ 89,776	\$ 148,626
Amortization of capital assets	85,605	83,826
Amortization of deferred contributions - capital assets	<u>(80,298)</u>	<u>(78,684)</u>
	95,083	153,765
Changes in non-cash working capital balances		
Accounts receivable	(657,063)	(109,928)
Prepaid expenses	(138,838)	3,232
Accounts payable and accrued liabilities	288,336	(104,765)
Due to funders	951,639	641,568
Deferred contributions	<u>161,032</u>	<u>(24,459)</u>
	<u>700,189</u>	<u>559,413</u>
Investing activities		
Short-term deposits	87,485	88,578
Purchase of capital assets	<u>(63,325)</u>	<u>-</u>
	<u>24,160</u>	<u>88,578</u>
Financing activities		
Contributions received for capital assets	<u>63,325</u>	<u>164,780</u>
Increase in cash during the year	787,674	812,771
Cash, beginning of year	<u>2,402,675</u>	<u>1,589,904</u>
Cash, end of year	\$ 3,190,349	\$ 2,402,675

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, 2023

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 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.

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, 2023

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, 2023

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 3.25% and mature within one year.

4. Capital assets			<u>2023</u>	<u>2022</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Leasehold improvements	\$ 1,557,054	\$ 251,702	\$ 1,305,353	\$ 1,341,166
Furniture & fixtures	<u>15,082</u>	<u>1,548</u>	<u>13,533</u>	-
	\$ <u>1,572,136</u>	\$ <u>253,250</u>	\$ <u>1,318,886</u>	\$ <u>1,341,166</u>

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities is \$Nil in government remittances payable (2022 - \$109,098).

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2023

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>2023</u>	<u>2022</u>
Due to Ontario Health	\$ 1,414,670	\$ 906,278
Due to Ministry of Health	1,234,890	856,728
Due to Waypoint Centre for Mental Health	37,040	-
Due to Ministry of the Attorney General	-	3,711
Due to Ministry of Children, Community and Social Services (MCCSS)	<u>71,821</u>	<u>40,065</u>
	<u>\$ 2,758,421</u>	<u>\$ 1,806,782</u>

7. Deferred contributions

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 160,066	\$ 184,525
Less amounts recognized as revenue in the year	(63,837)	(98,823)
Add amounts received related to subsequent year	224,768	74,245
Add interest earned in the year	<u>101</u>	<u>119</u>
Balance, end of year	<u>\$ 321,098</u>	<u>\$ 160,066</u>

Deferred contributions are comprised of the following:

	<u>2023</u>	<u>2022</u>
MOH- Transformation Housing Capital Reserve	\$ 51,935	\$ 51,935
Deferred rent and donations	34,613	25,778
Deferred contributions- MOH	150,070	12,830
Human Service Justice Coordinating Committee	-	4,571
Partner Assault Response Program (PARP) self-referral fees	-	1,020
Future Capital Replacements	17,078	31,489
Current year surplus approved to carry forward (Schedule 12)	35,196	15,695
Current year surplus approved to carry forward (Schedule 4)	16,512	3,263
Other	<u>15,695</u>	<u>13,485</u>
	<u>\$ 321,098</u>	<u>\$ 160,066</u>

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2023

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>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 1,268,094	\$ 1,181,998
Contributions deferred for purchase of capital assets	63,325	164,780
Amortization of deferred contributions	<u>(80,298)</u>	<u>(78,684)</u>
Balance, end of year	\$ <u>1,251,121</u>	\$ <u>1,268,094</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 \$ 604,957 (2022 - \$590,071) and are included in salaries and benefits in the Statement of revenue and expenses.

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>
2024	\$ 323,683
2025	325,079
2026	230,009
2027	234,609
2028	238,847
Thereafter	<u>1,505,905</u>
	\$ <u>2,858,132</u>

Canadian Mental Health Association Muskoka-Parry Sound Branch

Notes to the Financial Statements

March 31, 2023

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. Comparative information

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

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, 2023, 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, 2023, 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

2023

2022

Revenue

Ontario Health global base allocation	\$ 8,179,840	\$ 8,080,880
Ontario Health one-time funding	525,764	89,536
Recoveries from external/internal sources	125,566	497,935
Other funding sources and other revenue	153,698	141,908
	<u>8,984,868</u>	<u>8,780,259</u>

Expenses

Compensation		
Salaries and benefits	6,760,983	6,693,412
Physician compensation	38,960	43,087
Sessional fees	385,736	226,501
Service costs		
Supplies and sundry expenses	760,473	679,582
Equipment expenses	74,238	147,606
Contracted out expenses	209,242	183,340
Buildings and grounds expenses	459,500	448,104
	<u>8,689,132</u>	<u>8,421,632</u>

Excess of revenue over expenses before other items 295,736 358,627

Less surplus deferred (7,239) -

Repayable to Ontario Health (Note 6) (288,497) (358,627)

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,	2023	2022
Revenue		
Ministry of Health base allocation	\$ 538,311	\$ 538,311
Other funding sources and other revenue	<u>364,133</u>	<u>366,015</u>
	<u>902,444</u>	<u>904,326</u>
Expenses		
Service costs		
Rent	836,561	719,542
Other	3,032	50,562
Utilities	2,403	2,496
Last month rent	<u>5,153</u>	<u>(788)</u>
	<u>847,149</u>	<u>771,812</u>
Excess of revenue over expenses before other item	55,295	132,513
Repayable to Ministry of Health (Note 6)	<u>(55,295)</u>	<u>(132,513)</u>
Excess of revenue over expenses	\$ -	\$ -

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

March 31,	2023	2022
Revenue		
Rental income	\$ 35,838	\$ 36,580
Recoveries	\$ <u>241</u>	\$ <u>-</u>
	36,079	36,580
Expenses		
Insurance	1,700	1,700
Property maintenance	17,655	17,466
Utilities	10,087	9,960
Other costs	<u>331</u>	<u>576</u>
	<u>29,773</u>	<u>29,702</u>
Excess of revenue over expenses	\$ <u>6,306</u>	\$ <u>6,878</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,	2023	2022
Revenue		
Ministry of the Attorney General	\$ 95,164	\$ 95,164
Client fees	9,170	7,130
Deferred revenue carried forward	3,263	14,230
Other revenue	732	50
Additional Funding	<u>14,980</u>	<u>-</u>
	<u>123,309</u>	<u>116,574</u>
Expenses		
Salaries and benefits	98,530	103,893
Rent/lease	2,400	2,400
Office supplies	1,907	719
Telecommunications	1,778	2,066
Staff expense	1,740	81
Audit	192	192
Insurance	232	233
Other expenses	<u>18</u>	<u>16</u>
	<u>106,797</u>	<u>109,600</u>
Excess of revenue over expenses before other items	16,512	6,974
Less surplus deferred (Note 7)	(16,512)	(3,263)
Repayable to Ministry of Attorney General (Note 6)	<u>-</u>	<u>(3,711)</u>
Excess of revenue over expenses	\$ <u>-</u>	\$ <u>-</u>

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

March 31,	2023	2022
Revenue		
Ministry of Children, Community and Social Services (MCCSS)	\$ 454,337	\$ 377,437
Other funding	1,455	398
Interest	<u>3,672</u>	<u>-</u>
	<u>459,464</u>	<u>377,835</u>
Expenses		
Allocated central administration	43,976	35,079
Office supplies and postage	8,949	11,712
Other program costs	1,816	7,625
Rent and property tax	4,974	4,851
Salaries and benefits	345,830	288,957
Staff training	876	1,507
Staff travel	13,072	10,092
Telephone	5,463	8,943
Utilities	<u>381</u>	<u>354</u>
	<u>425,337</u>	<u>369,120</u>
Excess of revenue over expenses before other item	34,127	8,715
Repayable to MCCSS (Note 6)	<u>(34,127)</u>	<u>(8,715)</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,	2023	2022
Revenue		
The Hands Family Network	\$ 47,020	\$ 47,020
Other funding sources and other revenue	<u>316</u>	<u>25</u>
	<u>47,336</u>	<u>47,045</u>
Expenses		
Compensation		
Salaries and benefits	41,020	40,527
Service costs		
Supplies and sundry expenses	5,274	5,288
Contracted out expenses	142	142
Rent expense	<u>900</u>	<u>900</u>
	<u>47,336</u>	<u>46,857</u>
Excess of revenue over expenses before other item	-	188
Repayable to The Hands Family Network	<u>-</u>	<u>(188)</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,	2023	2022
Revenue		
Donations	\$ 82,315	\$ 74,421
Other funding sources and other revenue	860,763	629,541
Amortization of deferred contributions – capital assets	-	78,684
	<u>943,078</u>	<u>782,646</u>
Expenses		
Compensation		
Salaries and benefits	729,512	583,384
Service costs		
Supplies and sundry expenses	92,488	60,164
Equipment expenses	-	10,728
Amortization of capital assets	-	83,823
Buildings and grounds expenses	898	898
	<u>822,898</u>	<u>738,997</u>
Excess of revenue over expenses	\$ 120,510	\$ 43,649
Repayable to Waypoint Centre for Mental Health (Note 6)	<u>(37,040)</u>	-
Excess of revenue over expenses	\$ <u>83,470</u>	\$ <u>43,649</u>

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

March 31,	2023	2022
Revenue		
Ontario Health global base allocation	\$ 2,134,652	\$ 2,082,966
Ontario Health one-time funding	200,000	2,000
Recoveries from external sources	4,516	6,760
Other funding sources and other revenue	18,986	1,071
	<u>2,358,154</u>	<u>2,092,797</u>
Expenses		
Compensation		
Salaries and benefits	1,607,452	1,574,586
Service costs		
Supplies and sundry and amortization expenses	126,098	119,270
Equipment expenses	84,118	72,046
Contracted out expenses	149,609	127,651
Buildings and grounds expenses	68,332	59,313
	<u>2,035,609</u>	<u>1,952,866</u>
Excess of revenue over expenses before other items	322,545	139,931
Less surplus deferred	(7,757)	-
Repayable to Ontario Health (Note 6)	<u>(314,788)</u>	<u>(139,931)</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,	2023	2022
Revenue		
Ontario Health global base allocation	\$ 72,896	\$ 72,896
Recoveries from external sources	<u>673</u>	<u>38</u>
	<u>73,569</u>	<u>72,934</u>
Expenses		
Compensation		
Salaries and benefits	48,946	33,056
Service costs		
Supplies and sundry expenses	2,660	7,938
Equipment expenses	232	866
Contracted out expenses	273	272
Buildings and grounds expenses	<u>2,281</u>	<u>2,174</u>
	<u>54,392</u>	<u>44,306</u>
Excess of revenue over expenses before other item	19,177	28,628
Repayable to Ontario Health (Note 6)	<u>(19,177)</u>	<u>(28,628)</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,	2023	2022
Revenue		
Child and Youth Mental Health funding	\$ 52,127	\$ 52,127
Other funding	<u>464</u>	<u>26</u>
	<u>52,591</u>	<u>52,153</u>
Expenses		
Office supplies and postage	45	1,916
Other program costs	7,473	8,386
Rent and property tax	480	2,900
Salaries and benefits	26,577	28,845
Staff training	68	490
Staff travel	346	1,054
Telephone	114	135
Utilities	<u>60</u>	<u>775</u>
	<u>35,163</u>	<u>44,501</u>
Excess of revenue over expenses before other item	17,428	7,652
Repayable to Child and Youth Mental Health (MCCSS)	<u>(17,428)</u>	<u>(7,652)</u>
Excess of revenue over expenses	\$ -	\$ -

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

March 31, 2023 2022

Revenue

Community Counselling Centre of Nipissing (CCCNIP)	\$ 351,345	\$ 350,979
Other funding sources and other revenues	<u>1,896</u>	<u>488</u>
	<u>353,241</u>	<u>351,467</u>

Expenses

Compensation		
Salaries and benefits	264,577	253,049
Service Costs		
Supplies and sundry expenses	32,153	13,220
Equipment expenses	3,422	1,280
Contracted out expenses	5,176	4,053
Buildings and grounds expenses	<u>10,447</u>	<u>5,955</u>
	<u>315,775</u>	<u>277,557</u>

Excess of revenue over expenses before other item 37,466 73,906

Repayable to Ontario Health (CCCNIP) (37,466) (73,906)

Excess of revenue over expenses \$ - \$ -

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

March 31,	2023	2022
Revenue		
Ministry of Health base allocation	\$ 263,396	\$ 263,396
Other funding sources and other revenue	30,944	22,000
Deferred revenue carried forward	15,695	13,462
Rent revenue	<u>30,758</u>	<u>22,012</u>
	<u>340,793</u>	<u>320,870</u>
Expenses		
Compensation		
Salaries and benefits	117,860	111,415
Service Costs		
Supplies and sundry expenses	70,390	70,332
Equipment expenses	15,843	3,669
Contracted out expenses	19,475	11,600
Buildings and grounds expenses	<u>48,088</u>	<u>32,741</u>
	<u>271,656</u>	<u>229,757</u>
Excess of revenue over expenses before other items	69,137	91,113
Repayable to Ministry of Health (Note 6)	(33,936)	(75,418)
Less surplus deferred for Transformation Housing (Note 7)	<u>(35,201)</u>	<u>(15,695)</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,	2023	2022
Revenue		
Ministry of Health base allocation	\$ 1,794,000	\$ -
Other funding sources and other revenue	353,165	-
Deferred revenue carried forward	<u>1,548</u>	<u>-</u>
	<u>2,148,713</u>	<u>-</u>
Expenses		
Compensation		
Salaries and benefits	302,185	-
Service Costs		
Supplies and sundry expenses	198,454	-
Equipment expenses	71,838	-
Buildings and grounds expenses	<u>1,238,975</u>	<u>-</u>
	<u>1,811,452</u>	<u>-</u>
Excess of revenue over expenses before other items	337,261	-
Repayable to Ministry of Health (Note 6)	(288,932)	-
Less surplus deferred	<u>(48,329)</u>	<u>-</u>
Excess of revenue over expenses	\$ -	\$ -

