

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2022**



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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
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**MARCH 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Canadian Mental Health Association Grey Bruce**:

### **Opinion**

We have audited the financial statements of **Canadian Mental Health Association Grey Bruce** (the Organization), which comprise the statement of financial position as at March 31, 2022 and the statements of changes in fund balances, operations, and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2022, and results of its operations and its cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

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

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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.

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

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 Organization'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 Organization'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 Organization 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.

*Baker Tilly SGB LLP*

Chartered Professional Accountants  
Licensed Public Accountants  
Owen Sound, Ontario  
December 14, 2022

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31**

	2022	2021
	\$	\$
<b>Assets</b>		
Current		
Cash - operating	2,923,052	3,370,134
Cash - capital reserve	315,516	312,665
Accounts receivable	440,549	426,717
Investments (Note 2)	132,104	108,315
Prepaid expenses	67,313	16,642
	<b>3,878,534</b>	<b>4,234,473</b>
Property and equipment (Note 3)	981,659	1,207,882
	<b>4,860,193</b>	<b>5,442,355</b>
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities (Note 4)	963,081	1,517,577
Deferred revenue (Note 5)	788,229	639,219
Due to Ministry of Health and Long-Term Care (Note 7)	528,804	632,509
Current portion of mortgages	128,308	76,953
	<b>2,408,422</b>	<b>2,866,258</b>
Deferred contributions (Note 6)	592,861	742,065
Mortgage payable (Note 8)	96,418	224,752
	<b>3,097,701</b>	<b>3,833,075</b>
<b>Fund Balances</b>		
Capital reserve fund	315,514	312,665
Operating reserve fund	779,822	791,748
Donations and fundraising reserve fund	667,156	504,867
	<b>1,762,492</b>	<b>1,609,280</b>
	<b>4,860,193</b>	<b>5,442,355</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**AS AT MARCH 31**

	Unrestricted \$	Capital Reserve Fund \$	Operating Reserve Fund \$	Donations and Fundraising Reserve \$	Total 2022 \$	Total 2021 \$
<b>Fund balance at beginning of year</b>	-	312,665	791,748	504,868	<b>1,609,281</b>	1,278,730
Excess of revenue over expenditures	-	-	(11,926)	162,288	<b>150,362</b>	325,358
Current years contributions	-	-	-	-	-	3,771
Interest earned	-	2,849	-	-	<b>2,849</b>	1,422
<b>Fund balance at end of year</b>	-	315,514	779,822	667,156	<b>1,762,492</b>	1,609,281

See accompanying notes to the financial statements

# CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2022	2021
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	10,420,304	10,422,819
One-time funding	98,331	224,447
Ministry of Health and Long-Term Care		
Operating budget - shelter and rent subsidy	1,600,904	1,572,196
One-time funding	64,800	79,490
Capital reserve	-	3,771
Ministry of Attorney General	144,651	158,366
Ministry of Community Safety and Correctional Services	42,331	47,296
Ministry of Solicitor General	35,327	-
Grey County funding for community drug & alcohol strategy	135,000	66,071
Grey County grant - outreach support	114,107	127,623
Bruce County purchase of addiction services	-	12,287
Bruce County funding for community drug & alcohol strategy	26,000	66,070
Shelter rental income - tenants	849,584	859,491
Donations and fundraising	318,309	321,976
Grey Bruce Health Services - purchase services	52,136	68,507
Program revenue	276,132	53,566
Other income	92,179	112,924
Amortization of deferred contributions	149,207	124,335
	<b>14,419,302</b>	<b>14,321,235</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	8,313,011	7,970,435
Benefits	1,315,121	1,519,688
Purchased services	205,004	205,740
	<b>9,833,136</b>	<b>9,695,863</b>
<b>Sessional fees-</b>	<b>130,141</b>	<b>130,141</b>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	12,202	7,937
Audit fees	19,986	28,013
Administrative expense	39,812	-
Bad debt expense (recovery)	-	8,465
Board and staff education	74,165	53,398
Liability insurance	50,845	42,683
Maintenance supplies	68,760	25,286
Office and computer supplies	277,405	151,106
Professional fees	51,859	185,440
Program and craft supplies	85,548	74,915
Telephone and internet	120,665	134,167
Travel	157,213	105,079
Other expenses	302,770	306,923
	<b>1,261,230</b>	<b>1,123,412</b>

See accompanying notes to the financial statements



**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31**

	2022 \$	2021 \$
<b>Equipment-</b>		
Equipment lease and maintenance	48,725	25,008
Minor equipment and furniture purchases	165,007	153,544
	<u>213,732</u>	<u>178,552</u>
<b>Facilities expenses-</b>		
Property insurance	31,498	25,972
Maintenance service	215,805	191,717
Mortgage interest	6,896	5,956
Rent, utilities and taxes	589,442	542,978
Rent - apartment program	871,479	875,588
Community Homes for Opportunities facility costs	889,356	886,917
	<u>2,604,476</u>	<u>2,529,128</u>
Amortization	<u>226,225</u>	179,310
Transfer to capital reserve	-	<u>3,771</u>
<b>Total expenditures</b>	<u>14,268,940</u>	<u>13,840,177</u>
<b>Surplus before Due to Ministry</b>	<b>150,362</b>	481,058
Due to Ministry of Health and Long-Term Care	-	<u>(155,699)</u>
<b>Surplus</b>	<u>150,362</u>	<u>325,359</u>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED MARCH 31**

	2022	2021
	\$	\$
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess of revenue over expenditures	150,362	325,359
Items not involving cash		
Amortization of property and equipment	226,225	179,310
Amortization of deferred contributions	(149,207)	(124,335)
Unrealized loss on investments	(19,983)	(28,876)
	207,397	351,458
Change in		
Accounts receivable	(13,832)	(5,982)
Prepaid expenses	(50,670)	10,349
Accounts payable and accrued liabilities	(554,497)	(120,961)
Deferred revenue	149,009	308,016
Due to Ministry of Health and Long-Term Care	(103,705)	(354,277)
	(366,298)	188,603
<b>Financing and investing activities</b>		
Purchase of property and equipment	(64,800)	(211,120)
Deferred contributions related to property and equipment	64,800	211,120
Net contributions to capital reserve fund	2,849	5,193
Increase in investments	(3,804)	(3,956)
Net cash received on mortgage	-	86,340
Principal payment on mortgages	(76,979)	(54,975)
	(77,934)	32,602
<b>Change in cash</b>	(444,232)	221,205
Cash at beginning of year	3,682,800	3,461,595
<b>Cash at end of year</b>	3,238,568	3,682,800
Cash consists of		
Cash - operating	2,923,052	3,370,135
Cash - capital reserve	315,516	312,665
	3,238,568	3,682,800

See accompanying notes to the financial statements

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2022**

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**Purpose of organization**

The purpose of the Canadian Mental Health Association Grey Bruce (the Organization) is to provide mental health and addiction services to individuals in Grey and Bruce counties.

By way of letters patent of amalgamation dated September 1, 2018, the Organization was constituted under the Corporations Act of the Province of Ontario as a corporation without share capital.

The Organization is a registered charity and is exempt from tax under the Income Tax Act.

**1. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. These financial statements have been prepared using the accrual basis of accounting. The accrual basis recognizes revenue as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay. The significant accounting policies applied in accordance with these standards are as follows:

**(a) Fund accounting**

The externally restricted Capital Reserve and Operating Reserve funds relate to segregated funding from the housing program of the Ministry of Health and Long-Term Care Housing to be used for capital and maintenance items.

The Donation and Fundraising Reserve Fund includes the unexpended donations and fundraising income, which are not subject to recovery.

**(b) Revenue recognition**

Canadian Mental Health Association Grey Bruce uses the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the period in which the related expenses are incurred.

Unrestricted contributions and donations are recognized as revenue of the appropriate fund, when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital asset. Tenant rental, purchased services and other revenue is recognized on an accrual basis as it is earned and when collectability is reasonably assured.

**(b) Property and equipment**

Purchased property and equipment assets are recorded at cost. Contributed property and equipment assets are recorded at fair value at the date of the contribution. Amortization is provided on a straight-line basis over the estimated useful lives of the assets, using the following rates:

Buildings	25 years
Equipment	3 - 5 years
Leasehold improvements	5 - 10 years

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2022**

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**1. Significant accounting policies (continued)**

**(d) Use of estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

**(e) Financial instruments**

The Organization's financial instruments consist of cash, accounts receivable, investments, accounts payable, amounts due to funders and mortgages payable. The Organization initially measures its financial assets and financial liabilities 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 operations.

**(f) Recoveries**

The recovery of operating costs from the Ministry of Health and Long-Term Care is as follows:

The Organization is reimbursed for the total of its allowable operating costs after exclusion of specified revenues and expenses, including expenses not financed by the Ministry.

Management of the Organization considers that the amounts shown as unexpended funds represent the full amount payable to the Ministry. However, the final total to be recovered for the current fiscal period will not be determined until the Ministry has reviewed the Organization's financial and statistical returns. If the Ministry determines that any of the costs incurred during the year are non-allowable, a corresponding adjustment would be made in the amount to be recovered in that future period.

**(g) Contributed services**

Volunteers contribute numerous hours per year to assist the Organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

**(h) Allocation of expenses**

The Organization reports costs for its operations by program. Costs that can be identified to a specific program are allocated directly to that program. Shared program costs are allocated to the programs based on management's estimate of the time, usage or space that best reflects actual utilization of the cost.

**(i) Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and cash deposited in Canadian bank accounts.

**2. Investments**

The Organization's investments are held in a portfolio of blue chip stocks through RBC Direct Investing Inc. At March 31, 2022, the fair market value of these investments is \$132,104 (2021 - \$108,315) and the book cost is \$87,308 (2021 - \$83,501).

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2022**

**3. Property and equipment and accumulated amortization**

	Non-Shelter \$	Shelter \$	Community Homes for Opportunity \$	2022 \$	2021 \$
Cost					
Land	115,000	280,000	-	<b>395,000</b>	395,000
Buildings	788,474	1,299,345	-	<b>2,087,819</b>	2,087,819
Equipment	1,172,709	-	108,471	<b>1,281,180</b>	1,281,181
Leasehold improvements	411,941	-	-	<b>411,941</b>	411,941
	<b>2,488,124</b>	<b>1,579,345</b>	<b>108,471</b>	<b>4,175,940</b>	<b>4,175,941</b>
Accumulated amortization					
Buildings	505,531	1,286,182	-	<b>1,791,713</b>	1,676,020
Equipment	993,340	-	60,081	<b>1,053,421</b>	971,795
Leasehold improvements	349,148	-	-	<b>349,148</b>	320,243
	<b>1,848,019</b>	<b>1,286,182</b>	<b>60,081</b>	<b>3,194,282</b>	<b>2,968,058</b>
	<b>640,105</b>	<b>293,163</b>	<b>48,390</b>	<b>981,658</b>	<b>1,207,883</b>

**4. Accounts payable**

Included in accounts payable is \$Nil (2021 - \$Nil) of Government remittances payable.

**5. Deferred revenue**

Deferred revenue consists of funding received for general operations or specific projects for which the related expenditures have been incurred.

Deferred revenue is composed of the following amounts:

	2022 \$	2021 \$
<b>Ministry of Health and Long-Term Care</b>		
Non-shelter	<b>27,564</b>	113,907
Community Homes for Opportunity	<b>8,005</b>	72,805
Shelter	<b>675</b>	29,005
	<b>36,244</b>	<b>215,717</b>
<b>Other Programs</b>		
Ontario Trillium Foundation - Resilient Communities Fund	<b>6,058</b>	69,000
N.W.M.O Grant	<b>10,000</b>	10,000
United Way Grant	<b>34,000</b>	-
	<b>50,058</b>	<b>79,000</b>
<b>Grey County</b>		
Community Drug and Alcohol Strategy	<b>292,591</b>	117,542
Housing Outreach	<b>102,731</b>	102,732
	<b>395,322</b>	<b>220,274</b>
<b>Bruce County</b>		
Community Drug and Alcohol Strategy	<b>234,829</b>	52,453
Purchase of Addiction Services	<b>71,775</b>	71,775
	<b>306,604</b>	<b>124,228</b>
	<b>788,228</b>	<b>639,219</b>

# CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE

## NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2022

### 6. Deferred contributions

Deferred contributions represent the unamortized amount of contributions received for the purchase of property, equipment and leasehold improvements. The amortization of contributions is recorded as revenue in the statement of operations. The changes for the year in the deferred contributions balance are as follows:

	2022	2021
	\$	\$
<b>Non-shelter services</b>		
Balance at beginning of year	602,407	485,367
Contributions for equipment	-	211,120
Amounts amortized to revenue	(118,952)	(94,080)
Balance at end of year	483,455	602,407
<b>Shelter services</b>		
Balance at beginning of year	75,363	82,538
Amounts amortized to revenue	(7,175)	(7,175)
Balance at end of year	68,188	75,363
<b>Community Homes for Opportunity</b>		
Balance at beginning of year	64,297	87,377
Amounts amortized to revenue	(23,080)	(23,080)
Balance at end of year	41,218	64,297
	592,861	742,067

### 7. Due to Ministry of Health and Long-Term Care

The amounts owing to Ministries are comprised of the following surpluses not yet recovered:

	2022	2021
	\$	\$
<b>Due to Ministry of Health and Long-Term Care - Non-shelter services</b>		
March 31, 2019	205,568	205,568
March 31, 2020	7,113	7,113
March 31, 2021	117,966	117,966
	330,647	330,647
<b>Due to Ministry of Health and Long-Term Care - Shelter services</b>		
March 31, 2016	4,780	4,780
March 31, 2017	382	382
March 31, 2018	-	14,899
March 31, 2019	2,521	24,399
March 31, 2020	30,372	30,372
March 31, 2021	37,736	37,736
	75,791	112,568
<b>Due to Ministry of Health and Long-Term Care - Community Homes for Opportunity</b>		
March 31, 2018	-	3,510
March 31, 2019	-	63,418
March 31, 2020	122,366	122,366
	122,366	189,294
	528,804	632,509

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2022**

**8. Mortgages payable debt**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
(a) 2.31% first mortgage, payable to Scotiabank, secured by land, buildings, a chattel mortgage on equipment and the assignment of rents of the Riverview Apartments, due November 1, 2024. Principal and interest payable in monthly instalments of \$2,422	<b>79,507</b>	106,478
(b) Prime + 5% first mortgage, payable to Royal Bank of Canada, secured by land, buildings and a chattel mortgage on equipment of Brooke House, due March 1, 2025. Principal and interest payable in monthly instalments of \$1,912	<b>65,704</b>	86,340
(b) 2.62% first mortgage, payable to Scotiabank, secured by land, buildings and a chattel mortgage on equipment of Frank Street, due October 1, 2022. Principal and interest payable in monthly instalments of \$2,655	<b>79,515</b>	108,887
	<b>224,726</b>	301,705
Less: current portion	<b>128,308</b>	76,953
	<b>96,418</b>	224,752

Total debt servicing requirements for the above mortgages are provided through operating grants from the Ministry of Health and Long-Term Care. The following is a schedule of principal payments due within each of the next three years which will be paid by the Organization:

2023	\$ 128,308
2024	73,941
2025	22,477

**9. Commitments**

The Organization is obligated to make the following annual lease payments:

	<b>Office space</b>	<b>Apartment program</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
2023	242,947	286,618	529,565
2024	237,441	-	237,441
2025	176,878	-	176,878
2026	72,963	-	72,963
2027	66,851	-	66,851

**10. Donations and fundraising reserve**

Ministry of Health and Long-Term Care policy permits retention of the donations, fundraising and associated interest by the Organization. These retained funds and associated interest are maintained in a separate interest bearing reserve bank account.

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2022**

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**11. Capital reserve, operating reserve and unrestricted fund**

The Capital Reserve is funded by the capital reserve allowance provided by the Ministry of Health and Long-Term Care. The allowance is deposited into a separate interest bearing bank account. The allowance and interest earned are used to fund specific eligible capital expenditures as permitted by the Ministry.

The Operating Reserve is funded by retained surplus related to operating costs savings in the Brooke House, Riverview Apartments and Frank Street Group Home programs. The final total to be retained will not be determined until the Ministry has reviewed the Organization's Annual Information Return for the year. The Organization may retain and use, with Ministry approval, any excess of revenues over expenditures to increase the Operating Reserve Fund.

The unrestricted fund represents the overspent amounts at March 31, 2022 relating to the Community Mental Health Funding -Non Shelter and the Addiction Funding - Core programs. The Organization has funded this deficit from the donation and fundraising reserve.

**12. Donations and fundraising reserve**

Ministry of Health and Long-Term Care policy permits retention of the donations, fundraising and associated interest by the Organization. These retained funds and associated interest are maintained in a separate interest bearing reserve bank account.

**13. Financial instruments**

The Organization's exposure to risks from financial instruments is described as follows:

**(a) Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk in connection with the collection of its accounts receivable. At March 31, 2022, the allowance for doubtful accounts is \$49,214 (2021 - \$49,214). The Organization does not anticipate significant loss for non-collection.

**(b) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on its long-term debt. Specifically, the Organization is exposed to fair value risk due to changes in market rates of interest.

**(c) Liquidity risk**

Liquidity risk is the risk that the Organization may not be able to meet its obligations. The Organization has a comprehensive plan in place to meet its obligations as they come due - primarily from cash flow from operations.

**14. Significant event**

The impact of Covid-19 in Canada and on the global economy is significant. As the impacts of Covid-19 continue, there could be further impact on the Organization, its employees, suppliers and other third party associates that could impact the timing and amounts realized on CMHA's assets and future ability to deliver services and projects. At this time, the full potential impact of Covid-19 on CMHA is not known. Given the dynamic nature of these circumstances and the duration of disruption, the related financial impact cannot be reasonably estimated at this time. CMHA will continue to focus on managing expenditures to ensure it is able to continue to provide mental health services to the residents of Grey and Bruce Counties



**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION BY FUNDER**  
**AS AT MARCH 31, 2022**

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2022 \$  Schedule 1
<b>Assets</b>						
Current						
Cash - operating	2,783,789	15,568	150	122,258	1,287	2,923,052
Cash - capital reserve	-	315,516	-	-	-	315,516
Due to/from other programs	(2,039,173)	820,219	101,968	416,346	700,640	-
Accounts receivable	334,528	38,436	21,079	46,506	-	440,549
Investments	-	-	-	132,104	-	132,104
Prepaid expenses	67,313	-	-	-	-	67,313
	<u>1,146,457</u>	<u>1,189,739</u>	<u>123,197</u>	<u>717,214</u>	<u>701,927</u>	<u>3,878,534</u>
Property and equipment	640,106	293,162	48,391	-	-	981,659
	<u>1,786,563</u>	<u>1,482,901</u>	<u>171,588</u>	<u>717,214</u>	<u>701,927</u>	<u>4,860,193</u>
<b>Liabilities</b>						
Current						
Accounts payable and accrued liabilities	944,893	18,188	-	-	-	963,081
Deferred revenue	27,564	675	8,005	50,058	701,927	788,229
Due to Ministry of Health and Long-Term Care	330,650	75,788	122,366	-	-	528,804
Current portion of mortgages	-	128,308	-	-	-	128,308
	<u>1,303,107</u>	<u>222,959</u>	<u>130,371</u>	<u>50,058</u>	<u>701,927</u>	<u>2,408,422</u>
Deferred contributions	483,456	68,188	41,217	-	-	592,861
Mortgage payable	-	96,418	-	-	-	96,418
	<u>1,786,563</u>	<u>387,565</u>	<u>171,588</u>	<u>50,058</u>	<u>701,927</u>	<u>3,097,701</u>
<b>Fund Balances</b>						
Capital reserve fund	-	315,514	-	-	-	315,514
Operating reserve fund	-	779,822	-	-	-	779,822
Donations and fundraising reserve fund	-	-	-	667,156	-	667,156
	<u>-</u>	<u>1,095,336</u>	<u>-</u>	<u>667,156</u>	<u>-</u>	<u>1,762,492</u>
	<u>1,786,563</u>	<u>1,482,901</u>	<u>171,588</u>	<u>717,214</u>	<u>701,927</u>	<u>4,860,193</u>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION BY FUNDER**  
**AS AT MARCH 31, 2021**

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2021 \$ Schedule 2
<b>Assets</b>						
Current						
Cash - operating	3,177,527	68,456	150	122,714	1,287	3,370,134
Cash - capital reserve	-	312,665	-	-	-	312,665
Due to/from other programs	(1,872,449)	854,018	322,467	352,749	343,215	-
Accounts receivable	381,103	25,179	20,346	89	-	426,717
Investments	-	-	-	108,315	-	108,315
Prepaid expenses	16,642	-	-	-	-	16,642
	<u>1,702,823</u>	<u>1,260,318</u>	<u>342,963</u>	<u>583,867</u>	<u>344,502</u>	<u>4,234,473</u>
Property and equipment	766,269	377,316	64,297	-	-	1,207,882
	<u>2,469,092</u>	<u>1,637,634</u>	<u>407,260</u>	<u>583,867</u>	<u>344,502</u>	<u>5,442,355</u>
<b>Liabilities</b>						
Current						
Accounts payable and accrued liabilities	1,422,129	14,583	80,865	-	-	1,517,577
Deferred revenue	113,907	29,005	72,805	79,000	344,502	639,219
Due to Ministry of Health and Long-Term Care	330,650	112,565	189,294	-	-	632,509
Current portion of mortgages	-	76,953	-	-	-	76,953
	<u>1,866,686</u>	<u>233,106</u>	<u>342,964</u>	<u>79,000</u>	<u>344,502</u>	<u>2,866,258</u>
Deferred contributions	602,406	75,363	64,296	-	-	742,065
Mortgage payable	-	224,752	-	-	-	224,752
	<u>2,469,092</u>	<u>533,221</u>	<u>407,260</u>	<u>79,000</u>	<u>344,502</u>	<u>3,833,075</u>
<b>Fund Balances</b>						
Capital reserve fund	-	312,665	-	-	-	312,665
Operating reserve fund	-	791,748	-	-	-	791,748
Donations and fundraising reserve fund	-	-	-	504,867	-	504,867
	<u>-</u>	<u>1,104,413</u>	<u>-</u>	<u>504,867</u>	<u>-</u>	<u>1,609,280</u>
	<u>2,469,092</u>	<u>1,637,634</u>	<u>407,260</u>	<u>583,867</u>	<u>344,502</u>	<u>5,442,355</u>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**COMMUNITY MENTAL HEALTH FUNDING - NON SHELTER**

**SCHEDULE 3**

	2022	2021
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	<b>8,276,695</b>	8,279,182
One-time funding - covid emergency	-	75,331
One-time funding - pandemic pay	<b>58,717</b>	130,290
One-time funding - capital funding	-	229,946
Less - funding used for capital assets	-	(211,120)
	<b>8,335,412</b>	8,503,629
Amortization of deferred contributions	<b>67,628</b>	42,756
Grey Bruce Health Services - purchase services	<b>52,136</b>	68,507
Other income	<b>8,808</b>	31,409
	<b>8,463,984</b>	8,646,301
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>5,920,335</b>	5,867,802
Benefits	<b>972,900</b>	1,111,178
Purchased services	<b>205,004</b>	205,740
	<b>7,098,239</b>	7,184,720
<b>Sessional fees-</b>	<b>126,381</b>	119,981
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	<b>2,040</b>	4,163
Audit fees	<b>10,968</b>	15,372
Board and staff education	<b>18,567</b>	20,370
Liability insurance	<b>40,568</b>	34,056
Maintenance supplies	<b>12,691</b>	8,866
Office and computer supplies	<b>194,128</b>	99,395
Professional fees	<b>24,312</b>	88,117
Program and craft supplies	<b>26,766</b>	34,905
Telephone and internet	<b>77,720</b>	92,751
Travel	<b>123,488</b>	89,755
Other expenses	<b>57,347</b>	103,968
	<b>588,595</b>	591,718
<b>Equipment-</b>		
Equipment lease and maintenance	<b>44,812</b>	23,651
Minor equipment and furniture purchases	<b>84,773</b>	93,276
	<b>129,585</b>	116,927

See accompanying notes to the financial statements

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

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**COMMUNITY MENTAL HEALTH FUNDING - NON SHELTER**

	<b>2022</b>	<b>SCHEDULE 3</b>
	<b>\$</b>	<b>2021</b>
		<b>\$</b>
<b>Facilities expenses-</b>		
Property insurance	<b>15,745</b>	12,815
Maintenance service	<b>74,552</b>	86,732
Rent, utilities and taxes	<b>363,259</b>	351,828
	<b>453,556</b>	451,375
Amortization	<b>67,628</b>	42,756
<b>Total expenditures</b>	<b>8,463,984</b>	8,507,477
<b>Surplus</b>	<b>-</b>	138,824

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**ADDICTION FUNDING - CORE (EXCLUDING PROBLEM GAMBLING)**

**SCHEDULE 4**

	2022	2021
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	2,062,710	2,062,738
One-time funding	39,614	-
	2,102,324	2,062,738
Personal needs allowances	11,307	17,512
Ministry of Community Safety and Correctional Services	42,331	47,296
Ministry of Solicitor General	35,327	-
Amortization of deferred contributions	51,324	51,324
Other income	9,166	4,827
	2,251,779	2,183,697
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	1,406,726	1,232,284
Benefits	217,296	246,465
	1,624,022	1,478,749
<b>Sessional fees-</b>	3,760	10,160
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	7,267	3,589
Audit fees	5,707	8,000
Board and staff education	23,539	16,339
Liability insurance	9,828	8,250
Maintenance supplies	10,466	6,280
Office and computer supplies	65,445	40,220
Professional fees	27,547	95,603
Program and craft supplies	23,166	9,885
Telephone and internet	37,069	35,469
Travel	19,197	7,703
Other expenses	153,432	116,471
	382,663	347,809
<b>Equipment-</b>		
Equipment lease and maintenance	1,393	1,340
Minor equipment and furniture purchases	48,538	36,712
	49,931	38,052

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**ADDICTION FUNDING - CORE (EXCLUDING PROBLEM GAMBLING)**

**SCHEDULE 4**

	2022	2021
	\$	\$
<b>Facilities expenses-</b>		
Property insurance	2,574	2,095
Maintenance service	24,000	19,388
Rent, utilities and taxes	<u>122,966</u>	<u>97,169</u>
	<u>149,540</u>	<u>118,652</u>
Amortization	<u>51,363</u>	<u>51,324</u>
<b>Total expenditures</b>	<u>2,261,279</u>	<u>2,044,746</u>
<b>Surplus (deficit) before Due to Ministry</b>	(9,500)	138,951
Due to Ministry of Health and Long-Term Care	<u>-</u>	<u>(105,096)</u>
<b>Surplus (deficit)</b>	<u>(9,500)</u>	<u>33,855</u>

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**ADDICTION FUNDING - PROBLEM GAMBLING**

**SCHEDULE 5**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	<b>80,899</b>	80,899
Other income	-	42
	<b>80,899</b>	80,941
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>65,343</b>	46,698
Benefits	<b>10,901</b>	8,589
	<b>76,244</b>	55,287
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	<b>75</b>	-
Audit fees	<b>106</b>	149
Board and staff education	<b>68</b>	3,099
Liability insurance	<b>449</b>	377
Maintenance supplies	<b>573</b>	650
Office and computer supplies	<b>504</b>	596
Telephone and internet	<b>190</b>	1,183
Travel	-	420
Other expenses	-	88
	<b>1,965</b>	6,562
<b>Equipment-</b>		
Equipment lease and maintenance	-	17
Minor equipment and furniture purchases	-	2,001
	-	2,018
<b>Facilities expenses-</b>		
Property insurance	<b>54</b>	44
Rent, utilities and taxes	<b>4,228</b>	4,160
	<b>4,282</b>	4,204
<b>Total expenditures</b>	<b>82,491</b>	68,071
<b>Surplus (deficit) before Due to Ministry</b>	<b>(1,592)</b>	12,870
Due to Ministry of Health and Long-Term Care	-	(12,870)
<b>Surplus (deficit)</b>	<b>(1,592)</b>	-

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**BROOKE HOUSE, RIVERVIEW APARTMENTS & FRANK STREET GROUP HOME - SHELTER**

**SCHEDULE 6**

	2022	2021
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	262,415	217,436
Capital reserve	-	3,771
Rental income - tenants	61,400	63,059
Amortization of deferred contributions	7,175	7,175
Other income	524	1,201
	<b>331,514</b>	<b>292,642</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	108,502	47,395
Benefits	11,025	8,701
	<b>119,527</b>	<b>56,096</b>
<b>Supplies and sundry expenses-</b>		
Audit fees	1,923	2,696
Bad debt expense	-	8,465
Office and computer supplies	470	54
Telephone and internet	-	676
Other expenses	-	4,020
	<b>2,393</b>	<b>15,911</b>
<b>Facilities expenses-</b>		
Property insurance	13,125	11,018
Maintenance service	85,902	71,732
Mortgage interest	6,896	5,956
Utilities	31,443	28,896
	<b>137,366</b>	<b>117,602</b>
Amortization	76,979	54,975
Depreciation	7,175	7,175
	<b>84,154</b>	<b>62,150</b>
Transfer to capital reserve	-	3,771
	<b>343,440</b>	<b>255,530</b>
<b>Total expenditures</b>	<b>343,440</b>	<b>255,530</b>
Unexpended (over expended) funds for the year	(11,926)	37,112
Transfer to operating reserve	-	18,151
<b>Surplus (deficit) before Due to Ministry</b>	<b>(11,926)</b>	<b>18,961</b>
Due to Ministry of Health and Long-Term Care	-	(18,961)
<b>Surplus (deficit)</b>	<b>(11,926)</b>	<b>-</b>

See accompanying notes to the financial statements



**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**APARTMENT PROGRAM - RENT SUBSIDY**

	<b>2022</b>	<b>SCHEDULE 7</b>
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	<b>377,421</b>	349,592
Rental income - tenants	<b>533,870</b>	544,768
	<b>911,291</b>	894,360
<b>Expenditures</b>		
<b>Supplies and sundry expenses-</b>		
Administrative expense	<b>39,812</b>	-
<b>Facilities expenses-</b>		
Rent supplement	<b>871,479</b>	875,588
<b>Surplus before Due to Ministry</b>	-	18,772
Due to Ministry of Health and Long-Term Care	-	(18,772)
<b>Surplus</b>	-	-

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**COMMUNITY HOMES FOR OPPORTUNITY**

**SCHEDULE 8**

	2022	2021
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	961,068	1,005,168
One-time funding	64,800	79,490
	1,025,868	1,084,658
Rental income - tenants	254,314	251,664
Amortization of deferred contributions	23,080	23,080
	1,303,262	1,359,402
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	278,970	363,982
Benefits	23,270	65,031
	302,240	429,013
<b>Supplies and sundry expenses-</b>		
Board and staff education	10,022	494
Maintenance supplies	44,642	9,154
Office and computer supplies	11,132	1,551
Program and craft supplies	7,781	3,784
Telephone and internet	677	568
Travel	5,995	4,280
Other expenses	2,730	-
	82,979	19,831
<b>Equipment-</b>		
Minor equipment and furniture purchases	5,607	561
<b>Payments to CHO homes-</b>		
Additional services and support funds	11,680	11,680
Individual tenant needs	52,783	36,030
Water testing	4,872	6,436
Rent	732,527	764,236
	801,862	818,382
<b>One-time expenses-</b>		
Start-up and one time expenses	87,494	68,535
Amortization	23,080	23,080
<b>Total expenditures</b>	<b>1,303,262</b>	<b>1,359,402</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**BRUCE COUNTY - PURCHASE OF ADDICTION SERVICES**

**SCHEDULE 9**

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Revenue</b>		
Bruce County funding		
Previous period's deferred revenue	<b>71,776</b>	84,063
Current period's deferred revenue	<b>(71,776)</b>	<b>(71,776)</b>
	-	12,287
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	-	10,122
Benefits	-	2,165
	-	12,287
<b>Surplus</b>	-	-

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**BRUCE AND GREY COUNTY GRANTS - COMMUNITY DRUG & ALCOHOL STRATEGY**

**SCHEDULE 10**

	2022	2021
	\$	\$
<b>Revenue</b>		
County funding		
Bruce County - one-time funding	208,375	40,000
Grey County - one-time funding	310,050	90,000
Previous periods' deferred revenue - Bruce County	52,453	78,523
Previous periods' deferred revenue - Grey County	117,541	93,612
Current period's deferred revenue - Bruce County	(234,828)	(52,453)
Current period's' deferred revenue - Grey County	(292,591)	(117,541)
	<b>161,000</b>	<b>132,141</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	128,906	105,640
Benefits	21,730	18,110
	<b>150,636</b>	<b>123,750</b>
<b>Supplies and sundry expenses-</b>		
Working group expenses-		
Meeting expenses	999	1,464
Office and computer supplies	42	42
Program and craft supplies	5,610	5,310
Telephone and internet	350	597
Travel	148	92
Other expenses	695	886
	<b>7,844</b>	<b>8,391</b>
<b>Equipment-</b>		
Minor equipment and furniture purchases	2,520	-
	<b>161,000</b>	<b>132,141</b>
<b>Total expenditures</b>		
	<b>161,000</b>	<b>132,141</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**GREY COUNTY GRANT - OUTREACH SUPPORT**

**SCHEDULE 11**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
County Funding		
One-time funding	<b>114,107</b>	198,564
Previous Periods' deferred revenue	<b>96,002</b>	25,061
Current period's deferred revenue	<b>(96,002)</b>	(96,002)
	<b>114,107</b>	127,623
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>38,267</b>	55,012
Benefits	<b>6,451</b>	10,125
	<b>44,718</b>	65,137
<b>Supplies and sundry expenses-</b>		
Maintenance supplies	<b>388</b>	336
Office and computer supplies	<b>3,535</b>	2,617
Professional fees	<b>-</b>	1,720
Program and craft supplies	<b>6,333</b>	9,129
Telephone and internet	<b>1,397</b>	1,414
Travel	<b>4,408</b>	1,154
Other expenses	<b>53</b>	1,996
	<b>16,114</b>	18,366
<b>Equipment-</b>		
Minor equipment and furniture purchases	<b>416</b>	3,518
<b>Facilities expenses-</b>		
Maintenance service	<b>10,426</b>	3,428
Rent, utilities and taxes	<b>22,763</b>	11,226
Rent subsidy	<b>19,670</b>	25,948
	<b>52,859</b>	40,602
<b>Total expenditures</b>	<b>114,107</b>	127,623
<b>Surplus</b>	<b>-</b>	<b>-</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**MINISTRY OF ATTORNEY GENERAL - PARTNER ASSAULT RESPONSE PROGRAM**

**SCHEDULE 12**

	2022	2021
	\$	\$
<b>Revenue</b>		
Ministry of Attorney General	130,851	130,737
Ministry of Attorney General - pandemic funding	13,800	27,629
Client fees	36,703	8,636
Other income	-	16,490
	<b>181,354</b>	<b>183,492</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	144,762	124,220
Benefits	15,799	28,739
	<b>160,561</b>	<b>152,959</b>
<b>Supplies and sundry expenses-</b>		
Audit fees	385	539
Board and staff education	-	105
Office and computer supplies	360	753
Program and craft supplies	80	310
Telephone and internet	1,654	1,111
Travel	-	16
Other expenses	2,674	1,140
	<b>5,153</b>	<b>3,974</b>
<b>Equipment-</b>		
Minor equipment and furniture purchases	2,831	4,357
<b>Facilities expenses-</b>		
Maintenance service	1,935	1,810
Rent subsidy	9,978	9,978
	<b>11,913</b>	<b>11,788</b>
<b>Total expenditures</b>	<b>180,458</b>	<b>173,078</b>
<b>Surplus</b>	<b>896</b>	<b>10,414</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**DONATIONS AND FUNDRAISING**

**SCHEDULE 13**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Donations received	<b>318,309</b>	321,976
Interest revenue	<b>5,688</b>	3,931
Unrealized gain on fair value investments	<b>19,983</b>	28,876
	<b>343,980</b>	354,783
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>115,823</b>	40,031
Benefits	<b>13,114</b>	5,895
	<b>128,937</b>	45,926
<b>Supplies and sundry expenses-</b>		
Travel	-	77
Other expenses	<b>50,172</b>	50,113
	<b>50,172</b>	50,190
<b>Total expenditures</b>	<b>179,109</b>	96,116
<b>Surplus</b>	<b>164,871</b>	258,667

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**OTHER PROGRAMS/SERVICES**

**SCHEDULE 14**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
FAN Club/Lets talk	12,361	6,239
Catering and cafe	46,671	31,124
Mental health first aid	27,597	-
ASSIST training	4,570	-
Men's program - Male Survivor Program	7,948	8,203
Men's program - My Dads Program	45,143	1,453
Other income (expense)	-	6,547
Ontario Trillium Foundation	131,842	-
	<b>276,132</b>	<b>53,566</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	105,377	77,249
Benefits	22,635	14,690
	<b>128,012</b>	<b>91,939</b>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	2,820	185
Audit fees	897	1,257
Board and staff education	21,969	12,991
Office and computer supplies	1,789	5,878
Program and craft supplies	15,812	11,592
Telephone and internet	1,608	398
Travel	3,977	1,582
Other expenses	34,668	26,777
	<b>83,540</b>	<b>60,660</b>
<b>Equipment-</b>		
Minor equipment and furniture purchases	22,842	13,119
<b>Facilities expenses-</b>		
Maintenance service	18,990	8,627
Rent, utilities and taxes	15,135	13,773
	<b>34,125</b>	<b>22,400</b>
<b>Total expenditures</b>	<b>268,519</b>	<b>188,118</b>
<b>Surplus (deficit)</b>	<b>7,613</b>	<b>(134,552)</b>

See accompanying notes to the financial statements