

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE

FINANCIAL STATEMENTS

MARCH 31, 2020

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PARKER PRINS LEBANO
Chartered Professional Accountants
Professional Corporation

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE

Opinion

We have audited the accompanying financial statements of Crossroads Children's Mental Health Centre, which comprise the Statement Of Financial Position as at March 31, 2020, and the Statements Of Changes In Net Assets, Operations, 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 Crossroads Children's Mental Health Centre as at March 31, 2020, and the results of its operations and its cash flows for the year 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Crossroads Children's Mental Health Centre 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.

Other Matter

The financial statements of Crossroads Children's Mental Health Centre for the year ended March 31, 2019 were audited by another auditor who expressed an unmodified opinion on those statements on June 24, 2019.

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 Crossroads Children's Mental Health Centre'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 Crossroads Children's Mental Health Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Crossroads Children's Mental Health Centre's financial reporting process.

Auditors' 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 auditors' 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 Crossroads Children's Mental Health Centre'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 Crossroads Children's Mental Health Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause Crossroads Children's Mental Health Centre 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.



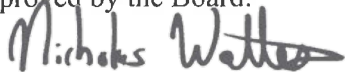
Parker Prins Lebano Chartered Professional Accountants Professional Corporation
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

Ottawa, Ontario
July 8, 2020

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 141,304	\$ 122,393
Accounts receivable	22,006	18,048
Prepaid expenses	14,644	33,258
Government remittances receivable	16,888	20,953
	194,842	194,652
CAPITAL ASSETS (Note 5)	664,949	721,811
	\$ 859,791	\$ 916,463
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 99,104	\$ 106,404
Subsidies repayable (Note 4)	16	16
Deferred revenue (Note 6)	23,973	21,675
Current portion of long-term debt (Note 8)	43,330	41,824
	166,423	169,919
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 7)	76,178	99,792
LONG-TERM DEBT (Note 8)	390,713	433,945
	633,314	703,656
NET ASSETS		
Unrestricted	111,477	155,421
Internally restricted (Note 10)	115,000	57,386
	226,477	212,807
	\$ 859,791	\$ 916,463

Approved by the Board:



Director



Director

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2020

	<u>Unrestricted</u>	<u>Internally Restricted (Note 10)</u>	<u>2020</u>	<u>2019</u>
NET ASSETS, BEGINNING OF YEAR	\$ 155,421	\$ 57,386	\$ 212,807	\$ 166,607
TRANSFER TO INTERNALLY RESTRICTED NET ASSETS	(57,614)	57,614	-	-
EXCESS OF REVENUE OVER EXPENSES	<u>13,670</u>	<u>-</u>	<u>13,670</u>	<u>46,200</u>
NET ASSETS, END OF YEAR	<u>\$ 111,477</u>	<u>\$ 115,000</u>	<u>\$ 226,477</u>	<u>\$ 212,807</u>

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUE		
Ministry of Children, Community and Social Services	\$ 3,784,304	\$ 3,734,565
Other projects	356,093	229,428
Contributions for capital assets (Note 7)	23,614	31,994
	4,164,011	3,995,987
 EXPENSES		
Advertising	7,038	29,296
Building occupancy	83,711	85,739
Insurance	22,211	22,778
Interest on long-term debt	29,000	26,468
Office administration	105,088	110,019
Professional services - client	32,980	35,607
Professional services - non-client	189,878	188,928
Salaries and benefits	3,505,865	3,217,658
Staff		
Training	50,218	107,637
Travel	61,750	38,826
	4,087,739	3,862,956
 EXCESS OF REVENUE OVER EXPENSES BEFORE AMORTIZATION OF CAPITAL ASSETS	76,272	133,031
 AMORTIZATION OF CAPITAL ASSETS	62,602	86,831
 EXCESS OF REVENUE OVER EXPENSES	\$ 13,670	\$ 46,200

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM (USED FOR) OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 13,670	\$ 46,200
Items not affecting cash:		
Amortization	62,602	86,831
Contributions for capital assets received in the year	<u>(23,614)</u>	<u>(31,994)</u>
	52,658	101,037
Net changes in non-cash items related to operations:		
Accounts receivable	(3,958)	(11,204)
Prepaid expenses	18,614	(24,638)
Government remittances receivable	4,065	2,157
Accounts payable and accrued liabilities	(7,300)	(18,693)
Subsidies repayable	-	3
Deferred revenue	<u>2,298</u>	<u>9,893</u>
	<u>66,377</u>	<u>58,555</u>
CASH FLOWS USED FOR INVESTING ACTIVITIES		
Purchase of capital assets	<u>(5,740)</u>	<u>(45,481)</u>
CASH FLOWS USED FOR FINANCING ACTIVITIES		
Repayment of long-term debt	<u>(41,726)</u>	<u>(40,486)</u>
INCREASE (DECREASE) IN CASH	18,911	(27,412)
CASH POSITION, BEGINNING OF YEAR	<u>122,393</u>	<u>149,805</u>
CASH POSITION, END OF YEAR	<u><u>\$ 141,304</u></u>	<u><u>\$ 122,393</u></u>

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

1. NATURE OF ACTIVITIES

Crossroads Children's Mental Health Centre (the "Centre") is incorporated as a not-for profit organization without share capital under the laws of Ontario. It is a registered charity and exempt from income taxes under section 149(1)(f) of the Income Tax Act.

The Centre offers a spectrum of mental health services within a continuum to children and their families or caregivers. Depending upon the need, the services may include home based, day treatment and crisis treatment.

The Centre is primarily funded by subsidies from the Ministry of Children, Community and Social Services ("MCCSS") of Ontario and is dependent on these subsidies to provide its current level of service.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting standards for not-for-profit organizations and include the following significant accounting policies:

REVENUE RECOGNITION

The Centre 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, including other projects revenue, are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

CAPITAL ASSETS

Capital assets are stated at cost. Amortization is recorded using the declining balance method at rates calculated to amortize the cost over their estimated useful lives as follows:

Building	4% per annum
Building improvements	20% per annum
Computers	30% per annum
Furniture and fixtures	20% per annum
Software	50% per annum

One-half of the annual amount is claimed in the year of acquisition.

Land is recorded at cost and is not amortized.

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
MARCH 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

ALLOCATION OF EXPENSES

Crossroads Children's Mental Health Centre provides programs in different areas of mental health services including home based, day treatment and crisis treatment. Central administration expenses that are common to the administration of the Centre and each of its programs are incurred and allocated to the programs.

These expenses are allocated based on a percentage of funding as per MCCSS's guidelines which is currently 10%. If there is a cost savings where actual expenses are less than the percentage allocated to each program, then that savings is allocated back to the programs that the Centre controls.

USE OF ESTIMATES

The preparation of these financial statements in conformity with Canadian generally accepted accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to excess of revenue over expenses as appropriate in the year they become known.

Significant estimates include assumptions used in estimating the collectability of accounts receivable, the useful life and related amortization of capital assets, expense allocations and provisions for accrued liabilities and certain accounts payable.

FINANCIAL INSTRUMENTS

Measurement of financial instruments

Financial instruments are financial assets or liabilities of the organization where, in general, the organization has the right to receive cash or another financial asset from another party, or the organization has the obligation to pay another party cash or another financial asset.

The Centre initially measures its financial assets and liabilities at fair value.

The Centre subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, subsidies repayable and long-term debt.

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
MARCH 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

FINANCIAL INSTRUMENTS (continued)

Transaction costs

The Centre recognizes its transaction costs in excess of revenue over expenses in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

DONATED MATERIALS AND SERVICES

Donated materials and services are not recognized in these financial statements because their fair value is not easily determinable.

DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

The portion of grant money applied to the purchase of capital assets is deferred and taken into revenue in amounts equal to the related capital assets' annual amortization.

INTERNAL RESTRICTIONS

Net assets have been internally restricted by the Board of Directors for the following purposes:

Building Reserve

This reserve will provide funds for building construction or major renovation for the Centre's premises.

It is anticipated that this reserve would only be used where major funds are required to provide the Centre with appropriate office space. This reserve is to be capital in nature and will not assist in operating costs.

Minor Capital Reserve

This reserve will provide support for minor capital expenses where government funding only partially covers costs and the Centre must provide the balance of the funding. This reserve will be used when the balance of the funding cannot be obtained from other operating sources.

Operating Reserve

This reserve will provide funds to cover specific but unforeseen or unusual operating expenses.

Any transfers between internally restricted net assets and unrestricted net assets must be approved by the Board of Directors.

3. ECONOMIC DEPENDENCE

During the year, 91% (2019: 93%) of the Centre's revenue was contributed by the Ministry of Children, Community and Social Services.

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
MARCH 31, 2020

4. SUBSIDY REPAYABLE

The Centre is primarily funded by operating subsidies from the MCCSS. Subsidies in excess of operating expenses and revenue are repayable to the MCCSS unless approval is given by the Ministry to retain such excesses. The Centre has the option of filing a proposal for the retention and use of any operating surplus. This proposal will accompany the audited financial statements and the transfer payment annual reconciliation (TPAR). Use of the funds must be approved in advance. Any amounts approved and expended will be treated as revenue in the year the expenditure is made. The following is a reconciliation of the amounts reported in the audited financial statements to the admissible expenses reported on the TPAR resulting in an amount payable to the MCCSS at year end:

	<u>2020</u>	<u>2019</u>
Expenses per statement of operations	<u>\$ 4,150,341</u>	<u>\$ 3,949,787</u>
Less inadmissible expenses:		
Net expenses funded through other revenue sources (i)	356,093	229,428
Amortization	<u>62,602</u>	<u>86,831</u>
	<u>418,695</u>	<u>316,259</u>
Add admissible expenses:		
Capital assets purchased	5,740	60,551
Mortgage principal payments	<u>41,726</u>	<u>40,486</u>
	<u>47,466</u>	<u>101,037</u>
Add excess of revenue over expenses for the year from other sources (i)	<u>5,192</u>	<u>-</u>
Eligible expenses for MCCSS funding	<u>3,784,304</u>	<u>3,734,565</u>
Approved MCCSS funding for the year	<u>3,784,304</u>	<u>3,734,569</u>
Surplus for current year	-	4
Payable to Ministry program underspent	<u>16</u>	<u>12</u>
Balance due to Ministry	<u>\$ 16</u>	<u>\$ 16</u>

(i) Represents the excess of revenues over expenses for the year from non-MCCSS projects. Refer to the unaudited Segmented Income Statement.

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
MARCH 31, 2020

5. CAPITAL ASSETS

	2020		2019	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 187,500	\$ -	\$ 187,500	\$ 187,500
Building	963,589	655,144	308,445	321,296
Building improvements	716,763	618,659	98,104	122,631
Computers	91,797	42,913	48,884	62,864
Furniture and fixtures	320,848	298,832	22,016	27,520
	<u>\$ 2,280,497</u>	<u>\$ 1,615,548</u>	<u>\$ 664,949</u>	<u>\$ 721,811</u>

The Centre is required to obtain written consent from the MCCSS should they decide in the future to sell the land and building at 1755 Courtwood Crescent.

6. DEFERRED REVENUE

Deferred revenue represents restricted funding and donations received that are related to the subsequent period. Changes in the deferred revenue balance are as follows:

	2020	2019
Balance, beginning of year	\$ 21,675	\$ 11,782
Add: Contributions received during the year	13,250	15,000
Less: Amounts amortized to revenue	<u>10,952</u>	<u>5,107</u>
Balance, end of year	<u>\$ 23,973</u>	<u>\$ 21,675</u>

The Centre's deferred revenue is comprised of the following:

Camp Fund	\$ 1,612	\$ 1,612
Joule	4,766	15,000
Ottawa Public Health	4,000	4,000
Parent training funds	345	1,063
Quest	9,718	-
United Way	<u>3,532</u>	<u>-</u>
	<u>\$ 23,973</u>	<u>\$ 21,675</u>

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

MARCH 31, 2020

7. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represent the portion of grant revenue with which some of the Centre's capital assets were purchased. Changes in the deferred contributions balance for the related capital assets are as follows:

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 99,792	\$ 133,549
Less: Amounts amortized to revenue	23,614	31,994
Less: Disposals in year	-	1,763
	<u>\$ 76,178</u>	<u>\$ 99,792</u>

8. LONG-TERM DEBT

	<u>2020</u>	<u>2019</u>
Term loan with the Royal Bank of Canada, maturing July 15, 2020, amortized over 18.5 years, interest at 3.2%, repayable in blended monthly installments of \$4,702, secured by a general security agreement and collateral mortgage in the amount of \$800,000 providing first fixed charge on the land, building and improvements located at 1755 Courtwood Crescent, (NBV \$594,048).	\$ 434,043	\$ 475,769
Current portion of long-term debt	<u>43,330</u>	<u>41,824</u>
	<u>\$ 390,713</u>	<u>\$ 433,945</u>

Subsequent to year end, the term loan was renewed with the Royal Bank of Canada. Under the terms of the new agreement, the term loan matures July 15, 2022 with interest payable at 3.1% and is repayable in blended monthly installments of \$4,687.

Principal repayments required on long-term debt are as follows:

2021	\$ 43,330
2022	44,756
2023	345,957

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
MARCH 31, 2020

9. COMMITMENTS

Future minimum rental payments required under operating leases for equipment that have initial lease terms in excess of one year at March 31, 2020 are as follows:

2021	\$	2,551
2022		1,643
2023		1,643
2024		1,643
2025		1,506

10. INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets consist of the following:

	2020	2019
Building Reserve	\$ 50,000	\$ 18,583
Minor Capital Reserve	15,000	13,000
Operative Reserve	50,000	25,803
	\$ 115,000	\$ 57,386

11. CREDIT FACILITIES

At March 31, 2020, short-term bank credit facilities consisted of an operating line of credit in the amount of \$25,000. Balances outstanding under the operating line of credit bear interest at prime plus 1.5% per annum. At March 31, 2020, there was \$Nil (2019: \$Nil) outstanding under this line of credit.

12. FINANCIAL INSTRUMENTS

The Centre is exposed to various risks through its financial instruments. The following analysis provides a measure of the risk exposures and concentrations at the statement of financial position date, March 31, 2020.

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 Centre's main credit risks relate to its accounts receivable.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Centre is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and long-term debt.

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS (continued)
MARCH 31, 2020

12. FINANCIAL INSTRUMENTS (continued)

Interest rate risk

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

There have been no changes to the risk exposures from March 31, 2020.

13. PENSION PLAN

The Centre contributes to the independently administered Multisector Pension Plan, which covers all permanent employees. Employer contributions to the plan are equal to the employees' contributions and are based on 4% of each employee's annual earnings. For 2020, the amount of the pension expense was \$106,624 (2019: \$91,891).



PARKER PRINS LEBANO
Chartered Professional Accountants
Professional Corporation

INDEPENDENT AUDITORS' COMMENTS ON UNAUDITED SUPPLEMENTARY FINANCIAL INFORMATION

To the Board of Directors of:
CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE

The audited financial statements of Crossroads Children's Mental Health Centre for the year ended March 31, 2020 and our report thereon dated June 22, 2020 are included in the preceding section of this financial report. The financial information that follows, consisting of the Segmented Income Statement, was derived from the accounting records of Crossroads Children's Mental Health Centre and forms part of the financial statements for the year then ended on which we reported on July 8, 2020.

Our audit of Crossroads Children's Mental Health Centre financial statements for the year ended March 31, 2020 was not directed to the determination of the detailed information set out in the accompanying Segmented Income Statement.

At the request of Crossroads Children's Mental Health Centre, we have reviewed the Segmented Income Statement for the year ended March 31, 2020. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Centre.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Segmented Income Statement 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 the Segmented Income Statement that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Segmented Income Statement based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the Segmented Income Statement in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on the Segmented Income Statement.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Segmented Income Statement does not present fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The Segmented Income Statement of Crossroads Children's Mental Health Centre for the year ended March 31, 2019 was reviewed by another practitioner who expressed an unmodified conclusion on the Segmented Income Statement on June 24, 2019.



Parker Prins Lebano Chartered Professional Accountants Professional Corporation
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

Ottawa, Ontario
July 8, 2020

CROSSROADS CHILDREN'S MENTAL HEALTH CENTRE
SEGMENTED INCOME STATEMENT (UNAUDITED)
MARCH 31, 2020

	Access Intake Service Planning	CYMH Brief Services	CYMH Counselling/ Therapy Services	Specialized Consultation /Assessment Services	Intensive Treatment Programs	Service Coordination Services	Parent Engagement	Community Capacity Building	Residential Placement/ Advisory Committee	Sub-total MCCSS	Other Funding	Total
REVENUE												
Government subsidies	\$ 272,880	\$ 399,381	\$ 791,181	\$ 45,986	\$ 1,924,746	\$ 264,229	\$ 7,040	\$ 41,994	\$ 36,867	\$ 3,784,304	\$ -	\$ 3,784,304
Other revenue	15,942	19,783	51,154	-	16,830	3,638	-	37,800	-	145,147	173,608	318,755
Contribution for capital assets	1,739	2,545	5,042	293	12,266	1,684	45	-	-	23,614	-	23,614
Allocated central administration	2,751	4,024	7,972	463	19,395	2,662	71	-	-	37,338	-	37,338
	<u>293,312</u>	<u>425,733</u>	<u>855,349</u>	<u>46,742</u>	<u>1,973,237</u>	<u>272,213</u>	<u>7,156</u>	<u>79,794</u>	<u>36,867</u>	<u>3,990,403</u>	<u>173,608</u>	<u>4,164,011</u>
EXPENSES												
Salaries	195,382	295,715	587,595	-	1,282,822	186,503	-	60,684	-	2,608,701	88,417	2,697,118
Benefits	38,860	53,645	112,451	-	235,382	32,603	-	12,651	-	485,592	17,902	503,494
Travel	722	1,608	3,582	-	48,852	732	-	1,938	507	57,941	3,272	61,213
Staff training	1,680	5,416	9,532	-	14,702	2,009	-	-	-	33,339	14,949	48,288
Utilities	2,283	2,935	5,545	-	16,960	2,283	-	-	-	30,006	-	30,006
Communication	1,760	2,899	6,674	-	30,431	1,793	-	322	3,282	47,161	423	47,584
Repairs and maintenance services	3,247	4,175	7,886	-	24,123	3,247	-	-	-	42,678	1,777	44,455
Rent and mortgage interest	1,669	2,146	4,053	-	12,397	1,669	-	-	-	21,934	5,159	27,093
Professional IT services	6,910	7,898	15,804	-	47,906	6,481	-	-	-	84,999	-	84,999
Professional contracted services	402	879	12,005	12,179	330	16	3,978	-	28,412	58,201	21,630	79,831
Purchased services - client	-	-	-	22,993	-	-	-	-	-	22,993	-	22,993
Repairs and maintenance supplies	179	318	429	-	1,626	176	-	-	-	2,728	-	2,728
IT supplies and equipment	59	72	63	-	2,715	36	-	-	-	2,945	-	2,945
Other supplies and equipment	835	2,778	1,581	1,054	10,338	1,121	-	-	987	18,694	14,563	33,257
Advertising and promotion	319	348	662	-	3,166	1,899	-	-	-	6,394	-	6,394
Insurance	742	955	1,803	-	5,515	742	-	-	-	9,757	324	10,081
Other services	1,140	1,456	2,748	-	8,386	1,132	-	-	-	14,862	-	14,862
Amortization	4,610	6,747	13,367	777	32,518	4,464	119	-	-	62,602	-	62,602
Allocated to central administration	27,529	39,824	77,015	4,511	187,385	25,487	769	4,199	3,679	370,398	-	370,398
	<u>288,328</u>	<u>429,814</u>	<u>862,795</u>	<u>41,514</u>	<u>1,965,554</u>	<u>272,393</u>	<u>4,866</u>	<u>79,794</u>	<u>36,867</u>	<u>3,981,925</u>	<u>168,416</u>	<u>4,150,341</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 4,984</u>	<u>\$ (4,081)</u>	<u>\$ (7,446)</u>	<u>\$ 5,228</u>	<u>\$ 7,683</u>	<u>\$ (180)</u>	<u>\$ 2,290</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,478</u>	<u>\$ 5,192</u>	<u>\$ 13,670</u>