

**Canadian Mental Health
Association, Muskoka-Parry
Sound Branch
Financial Statements
For the year ended March 31, 2020**

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Independent Auditor's Report

**To the Board of Directors of
Canadian Mental Health Association, Muskoka-Parry Sound Branch**

Opinion

We have audited the accompanying financial statements of Canadian Mental Health Association, Muskoka-Parry Sound Branch, which comprise the statement of financial position as at March 31, 2020, and the statements of operations, 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 Organization as at March 31, 2020 and its results of operations and its cash flows for the year then ended in accordance with the significant accounting policies set out in the operating agreements with the Local Health Integration Network (LHIN), the Ministry of Health and Long-Term Care, the Ministry of the 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 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 qualified opinion.

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 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 but 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

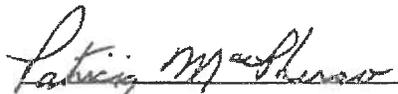
Bracebridge, Ontario

July 20, 2020

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

March 31	2020	2019
Assets		
Current		
Cash (Note 2)	\$ 1,406,912	\$ 1,667,790
Short-term deposits (Note 2)	1,236,063	1,139,660
Accounts receivable	511,708	580,346
Construction in progress (Note 3)	1,506,213	846,473
Prepaid expenses	128,322	115,315
	\$ 4,789,218	\$ 4,349,584
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 4)	\$ 1,491,522	\$ 1,606,730
Due to Local Health Integration Network (Note 5)	303,495	156,700
Due to Ministry of Health and Long-Term Care (Note 6)	545,331	412,777
Due to Ministry of Community, Children and Social Services (Note 7)	23,510	-
Due to Waypoint Centre for Mental Health Care (Note 8)	15,156	149,507
Deferred contributions - Ministry of Attorney General (Note 9)	9,781	12,094
Deferred contributions - Ministry of Health and Long-Term Care	24,528	23,287
Deferred contributions - other (Note 10)	1,459,437	1,112,996
	3,872,760	3,474,091
Long-term debt (Note 11)	-	800
	3,872,760	3,474,891
Net Assets		
Unrestricted	916,458	874,693
	\$ 4,789,218	\$ 4,349,584

On behalf of the Board:

 Director

 Director

The accompanying notes are an integral part of these financial statements

Canadian Mental Health Association, Muskoka-Parry Sound Branch
Statement of Operations and Changes in Net Assets

For the year ended March 31	(Unaudited) Budget 2020	Actual 2020	Actual 2019
Revenue (Fund Type 2)			
Local Health Integration Network global base allocation	\$ 9,957,732	\$ 10,157,557	\$ 9,559,424
Local Health Integration Network one-time funding	-	86,410	200,255
Ministry of Health and Long-Term Care base allocation	399,011	399,011	358,016
Recoveries from external/internal sources	803,008	791,863	743,059
Other funding sources and other revenue	562,714	480,228	390,199
	<u>11,722,465</u>	<u>11,915,069</u>	<u>11,250,953</u>
Expenses (Fund Type 2)			
Compensation			
Salaries	8,725,579	7,091,654	6,493,447
Benefit contributions	-	1,588,869	1,455,863
Physician compensation	168,000	149,756	96,940
Sessional fees	189,906	145,125	164,275
Service costs			
Supplies and sundry expenses	884,668	956,223	1,047,705
Equipment expenses	95,853	155,149	201,957
Contracted out expenses	365,907	351,862	346,196
Buildings and grounds expenses	1,292,552	1,142,950	1,131,920
	<u>11,722,465</u>	<u>11,581,588</u>	<u>10,938,303</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	333,481	312,650
Fund Type 3 - Other			
Revenue	1,217,943	1,388,372	1,344,023
Expenses	1,194,434	1,298,160	1,022,640
Excess of revenue over expenses for the year (Fund Type 3)	<u>23,509</u>	<u>90,212</u>	<u>321,383</u>
Total excess of revenue over expenses for the year	23,509	423,693	634,033
Repayable to LHIN (Note 5)	-	(188,282)	(119,117)
Repayable to MOHLTC (Note 6)	-	(145,199)	(210,140)
Repayable to Waypoint (Note 8)	-	(15,156)	(149,507)
Deferred contributions - DSSAB (Note 7)	-	-	(8,828)
Deferred contributions - MAG (Note 9)	-	(33,291)	(12,094)
Excess of revenue over expenses for the year	23,509	41,765	\$ 134,347
Balance, beginning of year	-	874,693	\$ 740,346
Balance, end of year	\$ -	\$ 916,458	\$ 874,693

The accompanying notes are an integral part of these financial statements

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

For the year ended March 31	2020	2019
Operating transactions		
Excess of revenue over expenses for the year	\$ 41,765	\$ 134,347
Adjustments for		
CMHC mortgage forgiveness	(800)	(9,600)
	40,965	124,747
Changes in non-cash working capital balances		
Accounts receivable	68,637	(392,711)
Prepaid expense	(13,007)	(33,440)
Construction in progress	(659,741)	(846,473)
Accounts payable and accrued liabilities	(115,204)	420,246
Due to Local Health Integration Network	146,793	88,010
Due to Ministry of Health and Long-Term Care	133,795	90,405
Due to the Ministry of Attorney General	(2,313)	2,181
Due to Waypoint	(134,351)	149,507
Due to Ministry of Community, Children and Social Services	23,510	-
Deferred contributions - other	346,441	715,544
Deferred contributions - other (capital replacements)	-	11,555
Decrease in cash and cash equivalents during the year	(164,475)	329,571
Cash and cash equivalents, beginning of year	2,807,450	2,477,879
Cash and cash equivalents, end of year	\$ 2,642,975	\$ 2,807,450
Represented by		
Cash	\$ 1,406,912	\$ 1,667,790
Short-term deposits	1,236,063	1,139,660
	\$ 2,642,975	\$ 2,807,450

The accompanying notes are an integral part of these financial statements

Canadian Mental Health Association, Muskoka-Parry Sound Branch

Notes to Financial Statements

March 31, 2020

1. Summary of Significant Accounting Policies

i) Nature and Purpose of organization

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

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

ii) Basis of Accounting

These financial statements have been prepared in accordance with the significant accounting policies set out in the operating agreements with the Local Health Integration Network (LHIN), the Ministry of Health and Long-Term Care, the Ministry of the Attorney General and the Ministry of Community, Children and Social Services. Except as noted below, the Organization's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), which is one of the financial reporting frameworks in Canadian generally accepted accounting principles.

(a) capital assets 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 Community, Children 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.

iii) Revenue Recognition

The organization 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 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.

iv) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances, short-term deposits and investments in money market instruments with maturities of three months or less.

Canadian Mental Health Association, Muskoka-Parry Sound Branch

Notes to Financial Statements

March 31, 2020

1. Summary of Significant Accounting Policies (continued)

v) Contributed Materials and Services

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

vi) Financial Instruments

Financial Instruments are recorded at fair value at initial recognition.

In subsequent periods, equities traded in an active market are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist.

2. Cash and Short-term Deposits

The organization 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 organization is exposed to fair value risk on its short-term deposits which earn interest at fixed rates. The fair value will fluctuate as market rates change.

The organization's short-term deposits currently earn 2.0%.

3. Construction in Progress

Construction in progress relates to leasehold improvements to offices in the Parry Sound location. The organization is negotiating with the Capital Branch of the Ministry to fund the overages that have occurred. The Board informed the Ministry at each step as change orders were approved resulting in an over expenditure of approximately \$250,000. Included in (Note 10) is the amount of funding from the Ministry related to this capital project.

Canadian Mental Health Association, Muskoka-Parry Sound Branch Notes to Financial Statements

March 31, 2020

4. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities is \$123,623 in government remittances payable (2019 - \$94,822).

5. Due to Local Health Integration Network

In accordance with the Local Health Integration Network (LHIN) funding agreements, any excess of revenue over expenses in the current year is repayable to the LHIN. The balance repayable is as follows:

	2020	2019
Balance , beginning of year	\$ 156,700	\$ 68,692
Less amounts repaid during the year	(41,487)	(31,109)
Plus current year surplus (Schedule 1)	81,781	77,630
Plus current year surplus (Schedule 8)	89,001	-
Plus current year surplus (Schedule 11)	17,500	41,487
Balance , end of year	\$ 303,495	\$ 156,700

6. Due to Ministry of Health and Long-Term Care

In accordance with the Ministry of Health and Long-Term Care (MOHLTC) funding agreements, any excess of revenue over expenses in the current year is repayable to the MOHLTC. The balance repayable is as follows:

	2020	2019
Balance , beginning of year	\$ 412,777	\$ 322,372
Plus current year operating fund surplus (Schedule 2)	75,527	90,405
Plus current year surplus (Schedule 12)	57,027	-
Balance , end of year	\$ 545,331	\$ 412,777

Canadian Mental Health Association, Muskoka-Parry Sound Branch Notes to Financial Statements

March 31, 2020

7. Due to Ministry of Children, Community and Social Services

In accordance with the Ministry of Children, Community and Social Services (MCCSS) funding agreement, any excess of revenue over expenses in the current year is repayable to the MCCSS. The balance repayable is as follows:

	2020	2019
Balance , beginning of year	\$ -	\$ -
Plus current year surplus (Schedule 6)	23,510	-
Balance , end of year	\$ 23,510	\$ -

8. Due to Waypoint Centre for Mental Health Care

In accordance with the Waypoint Centre for Mental Health Care (Waypoint) funding agreement, any excess of revenue over expenses in the current year is repayable to the Waypoint. The balance repayable is as follows:

	2020	2019
Balance , beginning of year	\$ 149,507	\$ -
Plus current year surplus (Schedule 7)	15,156	149,507
Balance , end of year	\$ 164,663	\$ 149,507

9. Deferred Revenue - Ministry of Attorney General

In accordance with the Ministry of Attorney General (MAG) funding agreements, any excess of revenue over expenses in the current year may be repayable to MAG unless approval in writing is obtained to carry over the funds to the next funding year. The organization has obtained approval from MAG to carry over these funds to the next funding year. The balance deferred is as follows:

	2020	2019
Balance , beginning of year	\$ 12,094	\$ 9,913
Less amounts recognized as revenue in the year	(12,094)	(9,913)
Plus current year surplus (Schedule 4)	9,781	12,094
Balance , end of year	\$ 9,781	\$ 12,094

Canadian Mental Health Association, Muskoka-Parry Sound Branch Notes to Financial Statements

March 31, 2020

10. Deferred Contributions - Other

Deferred contributions represent funding received in the current period that is related to expenses of a subsequent period. Changes in the deferred contributions balance are as follows:

	2020	2019
Balance , beginning of year	\$ 1,112,996	\$ 273,486
Less: amounts recognized as revenue in the year	(46,354)	(46,434)
Add: amounts received related to subsequent year	391,674	885,328
Add: interest earned in the year	1,121	616
	\$ 1,459,437	\$ 1,112,996

Deferred contributions are comprised of the following:

	2020	2019
MOHLTC - Mental Health Centre relocation	\$ 1,251,527	\$ 896,099
MOHLTC - Road to Recovery capital reserve	119,735	119,735
MOHLTC - Road to Recovery surplus deferred	12,645	-
District of Parry Sound Social Services Administration Board (DSSAB)	-	8,828
Resource Development	12,452	25,106
Human Service Justice Coordinating Committee	4,571	4,571
Partner Assault Response Program (PARP) self-referral fees	1,020	1,020
Future capital replacements	51,928	50,808
Other	5,559	6,829
	\$ 1,459,437	\$ 1,112,996

11. Long-term Debt

	2020	2019
Balance , beginning of year	\$ 800	\$ 10,400
Forgivable portion recognized in current year	(800)	(9,600)
	\$ -	\$ 800

The organization currently has an outstanding mortgage with CMHC under the Residential Rehabilitation Assistance Program (RRAP) for Persons with Disabilities. This program allows homeowners and landlords to undertake accessibility work to modify dwellings occupied or intended for occupancy by low-income persons with disabilities. The mortgage is forgivable and requires no interest or principal repayment as long as the organization complies with the terms of the mortgage. The forgivable portion is earned by complying with the mortgage terms on a month-to-month basis over the fifteen year term. The mortgage is secured by land and building and matures April 2019.

Canadian Mental Health Association, Muskoka-Parry Sound Branch

Notes to Financial Statements

March 31, 2020

12. Healthcare of Ontario Pension Plan ("HOOPP")

HOOPP provides pension services to more than 381,000 active and retired members and approximately 594 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 organization's contributions are accounted for as if the plan were a defined contribution plan with the organization's contributions being expensed in the period they come due. Each year, an independent actuary determines the funding status of HOOPP by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The results of the most recent valuation as at December 31, 2019 disclosed a surplus of \$20,555 million. The results of this valuation disclosed total actuarial liabilities and pension obligations of \$160,271 million in respect of benefits accrued for service with actuarial assets at that date of \$180,826 million. Because HOOPP is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario member organizations and their employees. As a result, the organization does not recognize any share of the HOOPP surplus or deficit.

Contributions by the organization to the plan during the year by the organization and employees amounted to \$668,040 (2019 - \$520,837).

13. Commitments

The organization's total obligations for the next five years, under various operating leases for occupied premises, exclusive of realty taxes and other occupancy charges, are as follows:

Year	Amount
2021	\$ 307,404
2022	309,189
2023	311,010
2024	312,867
2025	314,761
Thereafter	<u>2,112,770</u>
	<u>\$ 3,668,001</u>

14. Economic Dependence

The organization derives approximately ninety percent of its revenue from programs funded by the Local Health Integration Network, the Ministry of Health and Long-Term Care, the Ministry of the Attorney General and the Ministry of Children, Community and Social Services. The continuation of the operations of the organization are dependant on the ongoing approval of this funding.

Canadian Mental Health Association, Muskoka-Parry Sound Branch

Notes to Financial Statements

March 31, 2020

15. COVID-19

The impact of COVID-19 in Canada and on the global economy increased significantly subsequent to March 31, 2020. As the impacts of COVID-19 continue, there could be further impact on the organization, its funders and donors. Management is actively monitoring the affect on its financial condition, liquidity, operations, suppliers, industry, and workforce. Management has postponed a number of its current fundraising events and therefore anticipates a temporary decline in donation revenue. Given the daily evolution of the COVID-19 out break and the global responses to curb its spread, the Organization is not able to fully estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity at this time COVID-19 has had a significant effect on the financial markets.

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

For the year ended March 31	(Unaudited) Budget 2020	Actual 2020	Actual 2019
Revenue (Fund Type 2)			
Local Health Integration Network global base allocation	\$ 7,990,090	\$ 7,990,090	\$ 7,799,403
Local Health Integration Network one-time funding	-	86,410	200,255
Recoveries from external/internal sources	490,046	472,693	450,666
Other funding sources and other revenue	26,000	27,311	22,932
Family Services of Peel	-	-	2,823
	<u>8,506,136</u>	<u>8,576,504</u>	<u>8,476,079</u>
Expenses (Fund Type 2)			
Compensation			
Salaries	6,803,224	5,560,358	5,205,320
Benefit contributions	-	1,249,329	1,154,508
Physician compensation	168,000	149,756	96,940
Sessional fees	189,906	145,125	164,275
Service costs			
Supplies and sundry expenses	643,109	678,671	852,242
Equipment expenses	73,073	67,559	170,579
Contracted out expenses	316,343	317,762	332,103
Buildings and grounds expenses	312,481	326,163	439,089
	<u>8,506,136</u>	<u>8,494,723</u>	<u>8,415,056</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	81,781	61,023
Repayable to Local Health Integration Network (Note 5)	-	(81,781)	(77,630)
Excess of revenue over expenses for the year	\$ -	\$ -	\$ (16,607)

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, Capital Reserve and
Service Enhancement Phase II
(Unaudited)

For the year ended March 31	(Unaudited) Budget 2020	Actual 2020	Actual 2019
Revenue (Fund Type 2)			
Ministry of Health and Long-Term Care base allocation	\$ 399,011	\$ 399,011	\$ 358,016
Other funding sources and other revenue	498,141	402,995	350,964
	<u>897,152</u>	<u>802,006</u>	<u>708,980</u>
Expenses (Fund Type 2)			
Service costs			
Rent	894,252	715,445	604,125
Other	-	4,809	1,557
Utilities	2,900	3,836	3,144
Last month rent	-	2,389	9,749
	<u>897,152</u>	<u>726,479</u>	<u>618,575</u>
Excess of revenue over expenses for the year (Fund Type 2)	-	75,527	90,405
Repayable to Ministry of Health and Long-Term Care (Note 6)	-	(75,527)	(90,405)
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

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

For the year ended March 31	(Unaudited) Budget 2020	Actual 2020	Actual 2019
Revenue (Fund Type 3)			
Rent	\$ 35,592	\$ 35,848	\$ 35,336
Mortgage forgiveness (Note 11)	-	800	9,600
	<u>35,592</u>	<u>36,648</u>	<u>44,936</u>
Expenses (Fund Type 3)			
Insurance	1,500	1,500	1,500
Property maintenance	13,440	14,302	11,544
Utilities	20,652	9,426	9,079
	<u>35,592</u>	<u>25,228</u>	<u>22,123</u>
Excess of revenue over expenses for the year	\$ -	\$ 11,420	\$ 22,813

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

For the year ended March 31	(Unaudited) Budget 2020	Actual 2020	Actual 2019
Revenue (Fund Type 3)			
Ministry of Attorney General funding	\$ 95,164	\$ 95,164	\$ 95,164
Client fees	9,000	9,915	11,085
Deferred revenue carried forward	12,094	12,094	9,913
Other revenue	-	208	242
	<u>116,258</u>	<u>117,381</u>	<u>116,404</u>
Expenses (Fund Type 3)			
Salaries	107,339	90,071	87,325
Mandatory benefits	-	5,545	5,090
Non-mandatory benefits	-	1,891	1,875
Rent/lease	2,400	2,768	2,573
Office supplies	1,500	1,906	2,418
Telecommunications	1,320	1,411	1,317
Staff expenses	3,280	3,603	3,302
Audit	192	192	185
Insurance	192	192	192
Other expenses	35	21	33
	<u>116,258</u>	<u>107,600</u>	<u>104,310</u>
Excess of revenue over expenses for the year (Fund Type 3)	-	9,781	12,094
Less surplus deferred (Note 9)	-	(9,781)	(12,094)
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -

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

For the year ended March 31	(Unaudited) Budget 2020	Actual 2020	Actual 2019
Revenue (Fund Type 3)			
Ministry of Children, Community and Social Services funding	\$ 357,017	\$ 357,017	\$ 352,367
Other funding	-	979	864
	<u>357,017</u>	<u>357,996</u>	<u>353,231</u>
Expenses (Fund Type 3)			
Allocated central administration	35,702	37,193	31,986
Office supplies and postage	4,100	3,420	1,620
Other program costs	7,800	7,967	17,600
Rent and property tax	2,000	4,805	4,280
Salaries and benefits	271,855	269,387	271,263
Staff training (recovery)	2,000	(435)	1,300
Staff travel	30,810	30,641	20,441
Telephone	2,000	4,610	4,215
Utilities	750	408	526
	<u>357,017</u>	<u>357,996</u>	<u>353,231</u>
Excess of revenue over expenses for the year	\$ -	\$ -	\$ -