

COCHRANE TEMISKAMING RESOURCE CENTRE
CONSOLIDATED FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2017 & 2016



COCHRANE TEMISKAMING RESOURCE CENTRE

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED MARCH 31, 2017 & 2016

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
STATEMENTS	
1 Consolidated Statement of Financial Position	2
2 Consolidated Statement of Revenues and Expenditures	3
3 Consolidated Statement of Changes in Net Assets	4
4 Consolidated Statement of Cash Flows	5
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	6 - 13
SUPPLEMENTARY REVENUE AND EXPENDITURE SCHEDULES	
MINISTRY OF COMMUNITY AND SOCIAL SERVICES (MCSS) FUNDING	
A CTRC - Administration - Head Office	14
B Client Support Services	15
C Community Support Workers - Adults	16
D Community Support Workers - Children	17
E Consolidated Residential Program - Adults	18
F Family Home Program - Adults	19
G Family Home Program - Children	20
H Professional Resource Team - Adults	21
I Professional Resource Team - Children	22
J Partner Facility Renewal - Capital - Infrastructure Funding and Fire Code Retrofit	23
MINISTRY OF CHILDREN AND YOUTH SERVICES (MCYS) FUNDING	
K Infant Development Program	24
L Special Needs MCYS	25
OTHER FUNDING	
M Other Funding and Deferred Revenue - Non MCSS/MCYS Service Contract Agreements	26

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of Cochrane Temiskaming Resource Centre

We have audited the accompanying consolidated financial statements of Cochrane Temiskaming Resource Centre, which comprise the consolidated statement of financial position as at March 31, 2017, and the consolidated statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the service contract agreements with the Ministry of Community and Social Services and the Ministry of Children and Youth Services and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of Cochrane Temiskaming Resource Centre as at March 31, 2017, and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with the service contract agreements with the Ministry of Community and Social Services and the Ministry of Children and Youth Services.

Basis of Accounting and Restrictions on Use and Distribution

These consolidated financial statements, which have not been and were not intended to be prepared in accordance with Canadian accounting standards for not-for-profit organizations, are solely for the information and use of the Board and its funders. These consolidated financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purposes.

Timmins, Ontario
June 27, 2017

MNP LLP
MNP LLP
Chartered Professional Accountants
Licensed Public Accountants

COCHRANE TEMISKAMING RESOURCE CENTRE

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31


	2017	2016
ASSETS		
CURRENT ASSETS		
Cash	\$ 667,907	\$ 645,979
Imprest funds	37,900	37,900
Accounts receivable	127,816	471,647
	833,623	1,155,526
FUNDS HELD IN TRUST:		
Board of Governors Special Designation Funds (Note 2)	59,030	59,271
Group Home Fund (Note 3)	340,980	338,444
	400,010	397,715
FIXED ASSETS (Notes 1 and 4)	4,871,889	4,741,065
	\$ 6,105,522	\$ 6,294,306
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 737,505	\$ 1,058,267
Deferred revenue (Notes 1 and 5)	15,948	54,910
	753,453	1,113,177
FUNDS HELD IN TRUST:		
Board of Governors Special Designation Funds (Note 2)	59,030	59,271
Group Home Fund (Note 3)	340,980	338,444
	400,010	397,715
	1,153,463	1,510,892
NET ASSETS		
RESTRICTED NET ASSETS		
INVESTED IN FIXED ASSETS (Notes 1 and 4)	80,170	42,349
	4,871,889	4,741,065
	4,952,059	4,783,414
	\$ 6,105,522	\$ 6,294,306

COMMITMENTS AND CONTINGENCIES (Note 9)

Approved on Behalf of the Board of Governors:



Chairperson



Treasurer

See accompanying notes.

COCHRANE TEMISKAMING RESOURCE CENTRE
CONSOLIDATED STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating and One Time Funding	\$ 12,206,382	\$ 12,206,382	\$ 11,554,400
Ministry of Children and Youth Services (MCYS)			
- Operating and One Time Funding	721,192	721,192	723,692
Client Funds Administered by CTRC	-	3,620	5,063
Grants and other funding	-	233,606	93,774
ODSP revenue and client contributions	936,397	890,321	912,387
Other sources (miscellaneous revenue)	7,080	28,613	55,283
Summer student grants	6,936	16,105	6,326
Charitable donations - CTRC retainable revenue	-	28,364	4,503
	13,877,987	14,128,203	13,355,428
EXPENDITURES			
Salaries	8,049,656	7,920,084	7,900,105
Benefits	2,222,699	2,237,121	2,118,860
Transportation and communication	244,253	243,469	262,631
Services	1,084,668	1,201,867	1,225,875
Supplies and equipment	509,615	569,831	674,967
Other transactions	11,796	10,995	13,332
One Time Funding & Special needs (MCSS)	1,654,533	1,505,306	903,949
One Time Funding & Special needs (MCYS)	106,767	106,767	107,811
Client Funds disbursed through CTRC	-	3,620	5,063
Grants and other funding expended	-	233,606	93,774
CIMS Reduction	(6,000)	-	-
Charitable donations expended	-	28,364	4,503
	13,877,987	14,061,030	13,310,870
SURPLUS (Note 6)	\$ -	\$ 67,173	\$ 44,558

COCHRANE TEMISKAMING RESOURCE CENTRE
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

YEARS ENDED MARCH 31

	2017	2016
RESTRICTED NET ASSETS		
BALANCE, beginning of year	\$ 42,349	\$ (2,209)
Recovery by MCSS/MCYS: (Note 7)		
Recovery of prior year surpluses	(29,352)	-
	12,997	(2,209)
ADD:		
Year-end surplus (Note 6)	67,173	44,558
BALANCE, end of year	\$ 80,170	\$ 42,349
INVESTED IN FIXED ASSETS		
BALANCE, beginning of year	\$ 4,741,065	\$ 4,851,206
ADD:		
New purchases, replacements, renovations	196,839	289,198
LESS:		
Fixed assets disposed or written off	(66,015)	(399,339)
BALANCE, end of year	\$ 4,871,889	\$ 4,741,065

COCHRANE TEMISKAMING RESOURCE CENTRE

CONSOLIDATED STATEMENT OF CASH FLOWS

YEARS ENDED MARCH 31

	2017	2016
YEAR-END SURPLUS	\$ 67,173	\$ 44,558
CHANGES IN NON-CASH WORKING CAPITAL		
Accounts receivable	343,830	(117,966)
Accounts payable and accrued liabilities	(320,763)	(260,144)
Deferred revenue	(38,960)	41,191
RECOVERY BY MCSS/MCYS OF PRIOR YEAR SURPLUS	(29,352)	-
CASH PROVIDED BY (USED IN) OPERATIONS ALSO BEING		
CHANGE IN CASH	21,928	(292,361)
CASH, beginning of year	645,979	938,340
CASH, end of year	\$ 667,907	\$ 645,979

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED MARCH 31, 2017 & 2016

NATURE OF ORGANIZATION

Cochrane Temiskaming Resource Centre (CTRC) is a government-funded service organization which provides a variety of services for people with developmental disabilities.

Cochrane Temiskaming Resource Centre is incorporated under the Ontario Corporations Act as a corporation without share capital. The CTRC was granted Registered Charity Status under section 149 (1)(f) of the Canadian Income Tax Act effective April 1, 2001, and is exempt from paying income tax.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) BASIS OF DISCLOSURE

The consolidated financial statements include the assets, liabilities, revenues and expenditures of the Cochrane Temiskaming Resource Centre:

- CTRC Administration - Head Office
- Client Support Services
- Community Support Workers - Adults and Children
- Consolidated Residential Program - Adults
- Family Home Program - Adults and Children
- Professional Resource Team - Adults and Children
- Special Needs - MCSS Funding
- Infant Development Program
- Special Needs - MCYS Funding

The "Consolidated Statement of Operations" demonstrates the financial operations of CTRC for the programs funded by the Ontario Ministry of Community and Social Services and Ministry of Children and Youth Services (MCSS/MCYS).

These consolidated financial statements are prepared in accordance with the MCSS/MCYS technical instructions for Annual Program Expenditure Reconciliation. The purpose is to provide the MCSS/MCYS with information on Cochrane Temiskaming Resource Centre's annual financial performance relating to programs operated by CTRC and funded by the Ministry.

(b) METHOD OF ACCOUNTING

CTRC utilizes the modified accrual basis of accounting. This method provides for short-term accruals (within 30 days of year end) of revenue and expenditures. Expenditures paid once a year are recognized in the period paid without provision for prepaid expense. Accordingly, no provision has been made herein for wage costs due to accrued vacation pay, sick leave, pending wage settlements or employee future benefits. These costs are recorded as salary expense when payments are made.

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

YEARS ENDED MARCH 31, 2017 & 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(c) REVENUE RECOGNITION

Revenue is based on amounts approved by the Ministry of Community and Social Services and Ministry of Children and Youth Services. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred to the subsequent period. Funding received which pertains to prior periods is treated as a prior period adjustment in the year received and surplus is adjusted accordingly. Any repayment of excess funding is, as well, adjusted through surplus. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or service and the creation of a legal obligation to pay.

(d) DEFERRED REVENUE/CONTRIBUTIONS

Deferred revenue/contributions result from funding received during the year from agreements which cover more than one fiscal year and represents the unexpended portion of that funding or contribution. Deferred revenues or contributions are recorded as Revenue on the Consolidated Statement of Operations in the year in which the related expenses are incurred.

(e) FIXED ASSETS

Fixed asset purchases are expensed in the year of acquisition or construction in accordance with guidelines prescribed by the Ministry of Community and Social Services and Ministry of Children and Youth Services. No amortization has been recognized as an expenditure in these statements. (Note 4)

Disposals or write-offs of fixed assets are removed from the fixed asset accounts at original acquisition cost. Proceeds from disposal are recorded as revenue in the Consolidated Statement of Operations.

(f) EMPLOYER HEALTH TAX

As a Registered Charity, CTRC is eligible for Employer Health Tax exemptions on the first \$450,000 of salaries and wages paid by each location. CTRC had 16 payroll locations.

(g) ONTARIO HARMONIZED SALES TAX (HST)

Expenditures are recorded net of tax rebates including the HST Rebate and any other Tax Rebates CTRC is entitled to as a Registered Charity.

(h) MODEL FINANCIAL STATEMENTS

Cochrane Temiskaming Resource Centre has adopted the "Model Financial Statements" format for year end reporting.

(i) MEASUREMENT UNCERTAINTY

The preparation of consolidated financial statements in conformity with accordance with the service contract agreements with the Ministry of Community and Social Services and the Ministry of Children and Youth Services requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates. Balances subject to measurement uncertainty include accrued liabilities.

(j) FINANCIAL INSTRUMENTS

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred. Financial instruments recorded at amortized cost include accounts receivable and accounts payable and accrued liabilities.

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

YEARS ENDED MARCH 31, 2017 & 2016

2. BOARD OF GOVERNORS SPECIAL DESIGNATION FUNDS

These funds are held in reserve by the Board of Governors to be used for special purposes as determined by the Board.

	2017	2016
Balance beginning of year	\$ 8,024	\$ 8,024
Expenditures during the year	(495)	-
Balance end of year	\$ 7,529	\$ 8,024

BOARD OF GOVERNORS SPECIAL DESIGNATION FUNDS GIC

These funds are held in reserve by the Board of governors to be used for special purposes as determined by the Board. The GICs are usually held for 100 day terms with interest being recorded as earned at time of renewal.

	2017	2016
Balance beginning of year	\$ 51,247	\$ 50,830
Interest earned during year	254	417
Balance end of year	\$ 51,501	\$ 51,247

TOTAL OF BOTH SPECIAL DESIGNATION FUNDS	\$ 59,030	\$ 59,271
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3. GROUP HOME FUND

The Ministry of Community and Social Services (MCSS) has approved the retention of the net proceeds from the sale of Woodland Crescent Residence and Charles Street Residence towards the future capital investment in a property suitable for a barrier free Group Home that will meet the needs of the persons supported by CTRC.

The Ministry retains its interest in the proceeds from the sale of Woodland Crescent and Charles Street and in any new property obtained with the proceeds. The Ministry may recover the proceeds and interest at any time with 30 days notice to CTRC.

	2017	2016
Proceeds - Sale of Woodland Crescent	\$ 220,097	\$ 220,097
Proceeds - Sale of Charles Street	107,332	107,332
HST rebate on legal and real estate fees	1,842	1,842
Interest earned on GIC	11,709	9,173
Balance	\$ 340,980	\$ 338,444

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

YEARS ENDED MARCH 31, 2017 & 2016

4. FIXED ASSETS

Fixed assets are disclosed at historical cost and offset in Net Assets as an Investment in Fixed Assets on the Consolidated Statement of Financial Position.

	2017	2016
Land	\$ 553,811	\$ 553,811
Buildings	2,990,485	2,936,340
Equipment	882,884	872,635
Vehicles	444,709	378,279
TOTAL INVESTMENT IN FIXED ASSETS	\$ 4,871,889	\$ 4,741,065

Fixed assets are expensed in the year of acquisition with no amortization recognized as an expenditure on these consolidated financial statements as per MCSS/MCYS technical instructions for funding agreements. Had amortization been recorded on a straight line basis over the assets estimated useful life, the book value would be:

For illustrative purposes	Historical Cost March 31, 2017	Accumulated Amortization Not expensed	Illustrative Net Book value March 31, 2017
Land	\$ 553,811	\$ -	\$ 553,811
Building - 30 years useful life	2,990,485	1,898,518	1,091,967
Equipment - 8 to 10 years useful life	882,884	641,261	241,623
Vehicles - 8 years useful life	444,709	179,849	264,860
	\$ 4,871,889	\$ 2,719,628	\$ 2,152,261

Assumption: All acquisitions and disposals are made at the end of the year. Amortization relating to the fiscal period April 1, 2016 to March 31, 2017 which has not been expensed is calculated at \$234,296 (\$179,184 - 2016).

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

YEARS ENDED MARCH 31, 2017 & 2016

5. DEFERRED REVENUE

The Centre received funding, grants and donations with expenditures occurring beyond the prior fiscal year end and extending beyond the current fiscal year end. During the fiscal year of April 1, 2016 to March 31, 2017, the amounts received, expended and deferred are as follows:

	Deferred Revenue Opening Balance	Cash Receipts	Expenditures	Deferred Revenue Ending Balance
Non-MCSS/MCYS Service Contracts				
Cochrane District Social Services				
Administration Board:				
- Best Start Funding	\$ 1,098	\$ -	\$ (1,098)	\$ -
- Passport Revenue 10% admin fee	22,376	33,486	(55,862)	-
- SSH D, C Funding	(39)	3,539	(3,620)	(120)
- Best Start Funding IDP	531	-	(531)	-
- HIROC insurance claim - Employee Fraud - CTRC	23,749	10,835	(34,584)	-
Charitable Donations:				
Charitable donations - CTRC retainable revenue	6,998	31,356	(26,963)	11,391
Donations - Lord's Kitchen CSS	(3)	882	(980)	(101)
Donations - Misc. CSS Projects	200	413	(421)	192
Raffle - Imerys Talc - The Parents Group	-	5,075	(489)	4,586
TOTAL DEFERRED REVENUE	\$ 54,910	\$ 85,586	\$ (124,548)	\$ 15,948

6. CURRENT PERIOD ACCUMULATED SURPLUS - Externally Restricted by MCSS/MCYS

Cochrane Temiskaming Resource Centre is funded by the Ministry of Community and Social Services and Ministry of Children and Youth Services (MCSS/MCYS) Service Contracts, and accordingly, the utilization of surplus is restricted to MCSS/MCYS Financial Flexibility Policies and MCSS/MCYS Recoverable Subsidy Policies.

	2017 Year End Surplus
MCSS	
Code 9131 - Client Support Services; Case Resolution; MYP Training	\$ 26,862
Code 8847 - Consolidated Residential Program - Adults; Transition Costs	17,655
Code 9111 - Family Home Program - Adults; Innovative Residential	20,978
Code 8915 - Partner Facility Renewal Capital Multi-Homes	1,678
OPERATING SURPLUS, for year	\$ 67,173

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

YEARS ENDED MARCH 31, 2017 & 2016

7. PRIOR PERIOD ACCUMULATED SURPLUS - Externally Restricted by MCSS/MCYS

	Year end reported surplus/deficit	2016-2017 MCSS/MCYS recovery	Balance, net of recovery
2015/2016 Year End Program Surplus	\$ 44,558	\$ -	\$ 44,558
2014/2015 Year End Program Surplus Recovered in 2016/17	\$ -	\$ (29,352)	\$ (29,352)
2014/2015 Year End Program Surplus	\$ 29,352	\$ -	\$ 29,352
2013/2014 Year End Program Surplus	130,596	(130,597)	(1)
2012/2013 Year End Program Surplus	103,384	(104,058)	(674)
2011/2012 Year End Program Surplus	82,689	(82,689)	-
2010/2011 Year End Program Deficits			1
2009/2010 Year End Program Deficits			(1,006)
2007/2008 Year End Program Deficits			(30,121)
2002/2003 Small Water Works Capital Grant - Surplus			240
			\$ 12,997

8. INTER-PROGRAM ALLOCATED ADMINISTRATIVE CHARGES

Allocated CTCRC-Administration costs have been allocated to expenditure categories on consolidation of the Statement of Operations by approval MCSS and MCYS as follows:

	2017	2016
Client Support Services / Passport SIPRSIO	\$ 196,989	\$ 164,258
Community Support Workers - Adults	36,610	39,581
Community Support Workers - Children	24,407	26,388
Consolidated Residential Program - Adults	636,980	626,768
Family Home Program - Adults	43,776	38,582
Family Home Program - Children	11,585	12,438
Professional Resource Team - Adults	65,309	85,883
Professional Resource Team - Children	97,964	128,824
Infant Development Program	34,452	41,299
	\$ 1,148,072	\$ 1,164,021

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

YEARS ENDED MARCH 31, 2017 & 2016

9. COMMITMENTS AND CONTINGENCIES

a) Lease agreements

The Centre has entered into various lease agreements with expiring dates ranging from June 30, 2018 to April 30, 2019, to lease premises at an annual rental expenditure of approximately \$220,728 (\$219,500 in 2016). This amount is included in Occupancy on the Consolidated Statement of Operations.

b) HealthCare Insurance Reciprocal of Canada

Cochrane Temiskaming Resource Centre is a member of the Health Care Insurance Reciprocal of Canada ("HIROC"). HIROC is a pooling of the liability insurance risk of its members. All members pay annual deposit premiums which are actuarially determined and are subject to further assessment for losses, if any, experienced by the pool for the years in which they are members.

c) Legal matters and litigation

Due to the nature of the Centre's operations, they are periodically subject to litigation. In the opinion of management, the resolution of any current litigation would not have a material effect on the financial position or results of operations, as the Centre has valid defences and appropriate insurance coverages in place.

10. LEGAL AGREEMENT FOR 600 TOKE STREET, TIMMINS, ONTARIO

The Ontario Government, as represented by the Ministry of Community and Social Services, provided the funds under Legal Agreement for Cochrane Temiskaming Resource Centre to obtain full tenure of the premises at 600 Toke Street. The final mortgage payment was made on November 28, 2007.

This Legal agreement outlines Her Majesty the Queen in right of Ontario or Ontario's interest in 600 Toke Street with restrictions to CTRC's use and/or disposal of this property. The Legal agreement has been registered as a restriction on title at the Land Titles Office.

11. PENSION PLAN

Substantially, all of the employees of Cochrane Temiskaming Resource Centre are eligible to be members of the Healthcare of Ontario Pension Plan (HOOPP) which is a multi-employer final average pay contributory pension plan. Employer contributions made to the Plan during the year by Cochrane Temiskaming Resource Centre amounted to \$693,198 (\$669,808 in 2016). These amounts are included in Benefits expenditures on the Consolidated Statement of Operations.

12. EMPLOYEE FUTURE BENEFITS

Obligations related to post-employment benefits are minimal and are recorded as an expenditure when payments are made. In 2016/2017, a total of \$11,524 was paid to 29 employees for the early retirement benefit they are entitled to receive until the age of 65 as per the collective agreement. (Total of \$9,657 was paid to 26 employees in 2015/2016)

13. PUBLIC SECTOR SALARY DISCLOSURE

Cochrane Temiskaming Resource Centre is in compliance with the Public Sector Salary Disclosure Act. In the 2016 calendar year, CTRC had two salaries to report.

14. ECONOMIC DEPENDENCE

Cochrane Temiskaming Resource Centre is a non-profit organization which is fully funded by the Ontario Ministry of Community and Social Services and Ministry of Children and Youth Services under service contracts or legal agreements. The continuation of this organization is highly dependent on this funding.

COCHRANE TEMISKAMING RESOURCE CENTRE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

YEARS ENDED MARCH 31, 2017 & 2016

15. NOT-FOR-PROFIT FINANCIAL REPORTING

Information provided by these statements has been expanded to incorporate disclosure standards recommended by CPA Canada Not-For-Profit Financial Reporting guides and publications.

16. REVENUE AND EXPENDITURE DEFINITIONS

The presentation of Revenue and Expenditures on the Consolidated Statement of Operations and Supporting Schedules for 2016/2017 have been changed in order to illustrate comparative expenditures between current MCSS/MCYS Details codes and prior year Detail codes.

17. BUDGET FIGURES

The 2017 budget figures reported on the Consolidated Statement of Operations and the supporting schedules are the figures from the 2017 MCSS/MCYS Service Contract.

18. FINANCIAL INSTRUMENTS

The Centre's financial instruments consist of cash, imprest funds, accounts receivable, and accounts payable and accrued liabilities. The fair value of these financial instruments approximates their carrying values. It is management's opinion that the Centre is not exposed to significant credit, liquidity, market, currency, interest rate, or other risks arising from these financial instruments.

COCHRANE TEMISKAMING RESOURCE CENTRE**CTRC - ADMINISTRATION - HEAD OFFICE**

(Allocated Central Administration)

SCHEDULE OF REVENUE AND EXPENDITURES**YEARS ENDED MARCH 31**

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Other sources	\$ 525	\$ 4,693	\$ 3,681
Summer student grants	855	-	810
	1,380	4,693	4,491
OPERATING EXPENDITURES			
Salaries	695,728	699,626	678,282
Benefits	191,233	188,474	182,804
Transportation and communication	61,240	52,810	64,701
Services	109,517	176,371	160,358
Supplies and equipment	43,086	32,110	78,252
Other transactions	3,622	3,374	4,115
	1,104,426	1,152,765	1,168,512
LESS: Allocated administration charges (Note 8)	(1,103,046)	(1,148,072)	(1,164,021)
NET EXPENDITURES	1,380	4,693	4,491
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

CLIENT SUPPORT SERVICES

(Detail Code 9131 - DS Community Participation Services and Supports)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 1,213,568	\$ 1,213,568	\$ 1,163,568
- Chapleau Funds	47,606	47,606	-
- Specialized equipment (1 bed, 2 lifts)	8,921	8,921	9,250
- MYP Training and Public Education Fund	53,958	53,958	53,958
Other sources	5,000	2,901	3,384
Summer student grants	6,081	16,105	5,515
Passport SIPRSIO	555,000	555,000	555,000
	1,890,134	1,898,059	1,790,675
OPERATING EXPENDITURES			
Salaries	713,326	717,653	692,518
Benefits	194,643	205,656	188,263
Transportation and Communication	11,525	7,811	8,237
Service	155,235	147,836	152,369
Supplies and equipment	20,550	16,829	22,322
Specialized equipment (1 bed, 2 lifts)	8,921	8,523	9,250
Passport SIPRSIO	555,000	499,485	499,487
Chapleau Funds	47,606	16,457	-
MYP Training and public education fund	53,958	53,958	52,839
	1,760,764	1,674,208	1,625,285
ADD: Allocated administration charges	139,370	196,989	164,258
NET EXPENDITURES	1,900,134	1,871,197	1,789,543
Year-end transfer between programs by MCSS/MCYS	(10,000)	-	-
	1,890,134	1,871,197	1,789,543
PROGRAM SURPLUS	\$ -	\$ 26,862	\$ 1,132

COCHRANE TEMISKAMING RESOURCE CENTRE

COMMUNITY SUPPORT WORKERS - ADULTS

(Detail Code 8888 DS Specialized Services - Adult Protective Service Workers)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 470,050	\$ 470,050	\$ 474,250
OPERATING EXPENDITURES			
Salaries	322,013	303,018	309,609
Benefits	90,398	86,646	81,876
Transportation and Communication	13,923	12,960	12,363
Service	22,726	24,392	24,874
Supplies and equipment	3,090	5,348	4,635
Other transactions	1,002	1,076	1,312
	453,152	433,440	434,669
ADD: Allocated administration charges	45,098	36,610	39,581
NET EXPENDITURES	498,250	470,050	474,250
Year-end transfer between programs by MCSS/MCYS	(28,200)	-	-
	470,050	470,050	474,250
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**COMMUNITY SUPPORT WORKERS - CHILDREN**

(Detail Code 9256 SCS Children Assessment and Counselling)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 313,366	\$ 313,366	\$ 316,166
OPERATING EXPENDITURES			
Salaries	214,676	202,012	206,406
Benefits	60,266	57,765	54,584
Transportation and communication	9,282	8,638	8,243
Services	15,149	16,261	16,582
Supplies and equipment	2,060	3,566	3,089
Other transactions	668	717	874
	302,101	288,959	289,778
ADD: Allocated administration charges	30,065	24,407	26,388
NET EXPENDITURES	332,166	313,366	316,166
Year end program transfers between programs	(18,800)	-	-
	313,366	313,366	316,166
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

CONSOLIDATED RESIDENTIAL PROGRAM - ADULTS

(Detail Code 8847 - DS Supported Group Living Residences)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 6,638,134	\$ 6,638,134	\$ 6,643,993
- TAY	635,245	635,245	97,245
- Transitional Aged Youth CB & DB	161,065	161,065	105,675
- Bon Kitchen	7,000	7,000	-
ODSP revenue	707,881	717,119	737,687
Other sources	-	17,606	43,671
	8,149,325	8,176,169	7,628,271
OPERATING EXPENDITURES			
Salaries	4,515,795	4,680,884	4,723,393
Benefits	1,270,559	1,347,120	1,270,899
Transportation and communication	42,420	51,336	52,229
Services	185,211	222,859	257,952
Supplies and equipment	370,804	454,979	493,509
Other transactions	395	555	601
TAY	635,245	635,245	97,245
Transitional Aged Youth CB & DB	161,065	121,556	85,916
Bon Kitchen	7,000	7,000	-
In year budget line transfers	-	-	-
	7,188,494	7,521,534	6,981,744
ADD: Allocated administration charges	632,831	636,980	626,768
	7,821,325	8,158,514	7,608,512
NET EXPENDITURES	7,821,325	8,158,514	7,608,512
Year end program transfers between programs	328,000	-	-
	8,149,325	8,158,514	7,608,512
PROGRAM SURPLUS	\$ -	\$ 17,655	\$ 19,759

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - ADULTS

(Detail Code 9111 - DS Host Family Residences)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 424,594	\$ 424,594	\$ 408,594
- Innovative Residential M	43,923	43,923	43,923
- Innovative Residential AS	17,428	17,428	17,428
- Innovative Residential RSJ	15,387	15,387	15,387
ODSP revenue and client contributions	215,326	173,202	165,377
Other sources	-	2,113	3,747
Family Home other SE	30,000	30,000	8,000
	746,658	706,647	662,456
OPERATING EXPENDITURES			
Salaries	110,168	110,425	108,543
Benefits	30,132	28,218	27,616
Transportation and communication	23,600	21,363	23,473
Services	398,778	362,929	348,949
Supplies and equipment	40,975	32,563	29,781
Other transactions	740	635	774
Innovative Residential M	43,923	43,010	43,294
Innovative Residential RSJ	15,387	-	-
Innovative Residential AS	17,428	17,428	17,428
Family Home other SE	30,000	25,322	1,805
	711,131	641,893	601,663
ADD: Allocated administration charges	45,527	43,776	38,582
NET EXPENDITURES	756,658	685,669	640,245
Year-end transfer between programs by MCSS/MCYS	(10,000)	-	-
	746,658	685,669	640,245
PROGRAM SURPLUS	\$ -	\$ 20,978	\$ 22,211

COCHRANE TEMISKAMING RESOURCE CENTRE**FAMILY HOME PROGRAM - CHILDREN****(Detail Code 9251 - CCL Associate Living Supports)****SCHEDULE OF REVENUE AND EXPENDITURES****YEARS ENDED MARCH 31**

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 34,709	\$ 34,709	\$ 45,473
ODSP revenue and client contributions	13,190	-	9,324
	47,899	34,709	54,797
OPERATING EXPENDITURES			
Salaries	18,076	17,586	17,279
Benefits	5,488	4,593	4,496
Transportation and communication	1,313	129	936
Services	26,221	543	17,673
Supplies and equipment	8,955	170	1,849
Other transactions	120	103	126
In year budget line transfers	-	-	-
	60,173	23,124	42,359
ADD: Allocated administration charges	10,726	11,585	12,438
NET EXPENDITURES	70,899	34,709	54,797
Year-end transfer between programs by MCSS/MCYS	(23,000)	-	-
	47,899	34,709	54,797
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**PROFESSIONAL RESOURCE TEAM - ADULTS**

(Detail Code 9132 DS Professional and Specialized Services)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 582,971	\$ 582,971	\$ 599,922
- Psychological Assessments	-	-	6,685
Other sources	622	520	320
	583,593	583,491	606,927
OPERATING EXPENDITURES			
Salaries	420,110	314,078	304,179
Benefits	110,188	84,695	82,671
Transportation and communication	23,470	24,242	27,977
Service	53,956	85,754	84,537
Supplies and equipment	6,378	7,937	13,195
Other transactions	1,815	1,476	1,800
Psychological Assessments	-	-	6,685
	615,917	518,182	521,044
ADD: Allocated administration charges	65,276	65,309	85,883
NET EXPENDITURES	681,193	583,491	606,927
Year-end transfer between programs by MCSS/MCYS	(95,200)	-	-
CIMS Reduction	(2,400)	-	-
	583,593	583,491	606,927
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - CHILDREN

(Detail Code 9253 SCS Children Behaviour Intervention)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Operating	\$ 874,457	\$ 874,457	\$ 899,883
Other sources	933	780	480
	875,390	875,237	900,363
OPERATING EXPENDITURES			
Salaries	630,165	471,117	456,269
Benefits	165,282	127,043	124,007
Transportation and communication	35,205	36,356	41,963
Service	80,937	128,636	126,805
Supplies and equipment	9,563	11,906	19,794
Other transactions	2,724	2,215	2,701
In year budget line transfers	-	-	-
	923,876	777,273	771,539
ADD: Allocated administration charges	97,914	97,964	128,824
NET EXPENDITURES	1,021,790	875,237	900,363
Year-end transfer between programs by MCSS/MCYS	(142,800)	-	-
CIMS Reduction	(3,600)	-	-
	875,390	875,237	900,363
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**PARTNER FACILITY RENEWAL - CAPITAL****(Detail Code 8915 Infrastructure Funding)****(Detail Code 8917 Fire Code Retrofit)****SCHEDULE OF REVENUE AND EXPENDITURES****YEARS ENDED MARCH 31**

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Community and Social Services (MCSS)			
- Partner Facility Renewal - capital - Phillip Infrastructure	\$ 49,000	\$ 49,000	\$ 30,000
- Partner Facility Renewal - Fire code retrofit Earl	30,000	30,000	60,000
	79,000	79,000	90,000
EXPENDITURES			
- Partner Facility Renewal - capital - Phillip Infrastructure	49,000	47,322	30,000
- Partner Facility Renewal - Fire code retrofit Earl	30,000	30,000	60,000
	79,000	77,322	90,000
PROGRAM SURPLUS	\$ -	\$ 1,678	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**INFANT DEVELOPMENT PROGRAM**

(Detail Code A476 SCS Children Infant Development)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Children and Youth Services (MCYS)			
- Operating	\$ 614,425	\$ 614,425	\$ 614,425
OPERATING EXPENDITURES			
Salaries	409,599	403,685	403,627
Benefits	104,510	106,911	101,644
Transportation and communication	22,275	27,824	22,509
Service	36,938	36,286	35,776
Supplies and equipment	4,154	4,423	8,541
Other transactions	710	844	1,029
	578,186	579,973	573,126
ADD: Allocated administration charges	36,239	34,452	41,299
TOTAL EXPENDITURES	614,425	614,425	614,425
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**SPECIAL NEEDS MCYS**

(Detail Code A545 CSN Individual Placement Funding)

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
Ministry of Children and Youth Services (MCYS)			
- Special needs S.J.	\$ 84,535	\$ 84,535	\$ 84,535
- Special Needs J.A.	22,232	22,232	22,232
- Special Needs Z.J.	-	-	2,500
	106,767	106,767	109,267
EXPENDITURES			
- Special needs S.J.	84,535	84,535	84,535
- Special Needs J.A.	22,232	22,232	21,343
- Special Needs Z.J.	-	-	1,933
	106,767	106,767	107,811
PROGRAM SURPLUS	\$ -	\$ -	\$ 1,456

COCHRANE TEMISKAMING RESOURCE CENTRE

OTHER FUNDING AND DEFERRED REVENUE

NON MCSS/MCYS SERVICE CONTRACT AGREEMENTS

SCHEDULE OF REVENUE AND EXPENDITURES

YEARS ENDED MARCH 31

	2017 BUDGET	2017 ACTUAL	2016 ACTUAL
REVENUE			
CLIENT FUNDS ADMINISTERED BY CTRC			
Special Services at Home for C	\$ -	\$ 3,620	\$ 5,063
GRANTS AND OTHER FUNDING (Notes 1 and 5)			
Cochrane District Social Services Administration Board			
- Best Start Funding	-	2,556	2,469
Hands the Family Help Network			
- Specialized Accommodation Services	-	83,299	74,845
Community Living Mattawa			
- Case Resolution Adults	-	-	300
- Urgent Response	-	66,572	2,630
- Passport	-	55,861	562
HIROC Insurance claim	-	23,749	12,967
Charitable donations - CTRC retainable revenue	-	26,963	3,743
CSS donations	-	1,401	760
Raffle - Imerys Talc - The Parents Support Group	-	489	-
Emergency Response Flex Fund	-	1,080	-
	-	265,590	103,339
EXPENDITURES			
CLIENT FUNDS ADMINISTERED BY CTRC			
Special services at home for C	-	3,620	5,063
GRANTS AND OTHER FUNDING (Notes 1 and 5)			
Cochrane District Social Services Administration Board			
- Best Start Funding	-	2,556	2,469
Hands the Family Help Network			
- Specialized Accommodation Services	-	83,299	74,845
Community Living Mattawa			
- Case resolution adults	-	-	300
- Urgent Response	-	66,572	2,630
- Passport	-	55,861	562
HIROC Insurance claim	-	23,749	12,967
Charitable donations - CTRC retainable revenue	-	26,963	3,743
CSS donations	-	1,401	760
Raffle - Imerys Talc - The Parents Support Group	-	489	-
Emergency Response Flex Fund	-	1,080	-
	-	265,590	103,339
PROGRAM SURPLUS	\$ -	\$ -	\$ -