

COCHRANE TEMISKAMING RESOURCE CENTRE
Financial Statements
Year Ended March 31, 2018



COCHRANE TEMISKAMING RESOURCE CENTRE

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Year Ended March 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of Cochrane Temiskaming Resource Centre

We have audited the accompanying financial statements of Cochrane Temiskaming Resource Centre, which comprise the statement of financial position as at March 31, 2018 and the 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. The financial statements have been prepared by management based on the financial reporting provisions stipulated by the Ministry of Community and Social Services and the Ministry of Children and Youth Services ("the Ministries").

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions stipulated by the Ministries, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements.

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

(continues)

Independent Auditor's Report to the Board of Governors of Cochrane Temiskaming Resource Centre
(continued)

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cochrane Temiskaming Resource Centre as at March 31, 2018 and the results of its operations, changes in net assets, and its cash flows for the year then ended in accordance with the financial reporting provisions stipulated by the Ministries.

Other Matter

The financial statements for Cochrane Temiskaming Resource Centre for the year ended March 31, 2017 (prior to the restatement described in Note 18 to the financial statements) were audited by another auditor who expressed an unmodified opinion on those statements on June 27, 2017.

Basis of Accounting and Restrictions on Use and Distribution

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the bases of accounting. The financial statements are prepared to assist the Cochrane Temiskaming Resource Centre to comply with the reporting provisions of the Ministries. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Governors of Cochrane Temiskaming Resource Centre and the Ministries and should not be used by parties other than the Governors or the Ministries.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Kirkland Lake, Canada
June 26, 2018

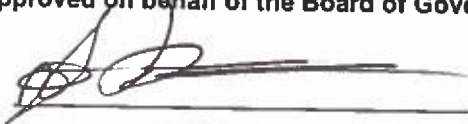
CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

COCHRANE TEMISKAMING RESOURCE CENTRE**Statement of Financial Position****As at March 31, 2018**

	2018	2017 (Restated) <i>Note 18</i>
ASSETS		
CURRENT		
Cash	\$ 728,061	\$ 667,907
Imprest funds	38,000	37,900
Accounts receivable	475,384	127,816
	<u>1,241,445</u>	<u>833,623</u>
RESTRICTED CASH		
Board of Governors' Special Designation Funds <i>(Note 3)</i>	58,864	59,030
Group Home Fund <i>(Note 4)</i>	343,654	340,980
	<u>402,518</u>	<u>400,010</u>
	<u>\$ 1,643,963</u>	<u>\$ 1,233,633</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 1,047,030	\$ 708,094
Government remittances payable	32,720	29,409
Due to MCSS/MCYS <i>(Note 6)</i>	141,798	111,733
Deferred contributions <i>(Note 7)</i>	51,458	15,948
	<u>1,273,006</u>	<u>865,184</u>
NET ASSETS		
Unrestricted net deficiency	(31,561)	(31,561)
Internally restricted <i>(Note 3)</i>	58,864	59,030
Externally restricted <i>(Note 4)</i>	343,654	340,980
	<u>370,957</u>	<u>368,449</u>
	<u>\$ 1,643,963</u>	<u>\$ 1,233,633</u>

COMMITMENTS AND CONTINGENCIES *(Note 9)*

Approved on behalf of the Board of Governors


Chair
TreasurerThe accompanying notes are an integral
part of these financial statements

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Revenues and Expenditures

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating and One Time Funding	\$ 12,114,860	\$ 12,114,860	\$ 12,206,382
Ministry of Children and Youth Services (MCYS)			
Operating and One Time Funding	614,425	614,425	721,192
Client funds administered by CTRC	-	1,520	3,620
Grants and other funding	-	289,655	233,606
ODSP revenue and client contributions	940,402	868,311	890,321
Other sources (miscellaneous revenue)	11,530	113,081	28,613
Summer student grants	15,093	16,000	16,105
Charitable donations - CTRC retainable revenue	-	11,577	28,364
	13,696,310	14,029,429	14,128,203
EXPENDITURES			
Salaries	8,096,122	8,055,825	7,920,084
Benefits	2,246,385	2,236,879	2,237,121
Transportation and communication	234,385	253,074	243,469
Services	1,089,979	1,226,818	1,201,867
Supplies and equipment	499,815	636,721	569,831
Other transactions	11,796	11,449	10,995
One Time Funding & Special Needs (MCYS)	1,523,828	1,275,846	1,505,306
Client funds disbursed through CTRC	-	-	106,767
Grants and other funding expended	-	1,520	3,620
One Time Funding & Special Needs (MCSS)	-	289,655	233,606
Charitable donations expended	-	11,577	28,364
CIMS reduction	(6,000)	-	-
	13,696,310	13,999,364	14,061,030
SURPLUS, before estimated repayable	-	30,065	67,173
Current year surplus repayable (Note 6)	-	(30,065)	(67,173)
NET SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Changes in Net Assets

Year Ended March 31, 2018

				2018	2017 (Restated) Note 18
	Unrestricted	Internally Restricted	Externally Restricted		
BALANCE, beginning of year	\$ (31,561)	\$ 59,030	\$ 340,980	\$ 368,449	\$ 366,153
ADD: Interest income	-	368	2,674	3,042	2,791
LESS: Expenditures	-	(534)	-	(534)	(495)
	-	(166)	2,674	2,508	2,296
BALANCE - END OF YEAR	\$ (31,561)	\$ 58,864	\$ 343,654	\$ 370,957	\$ 368,449

The accompanying notes are an integral part of these financial statements

COCHRANE TEMISKAMING RESOURCE CENTRE**Statement of Cash Flows**

Year Ended March 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Net surplus	\$ -	\$ -
CHANGES IN NON-CASH WORKING CAPITAL:		
Accounts receivable	(347,567)	343,830
Accounts payable and accrued liabilities	338,936	(350,172)
Due to MCSS/MCYS	30,065	67,173
Deferred contributions	35,509	(38,960)
Government remittances payable	3,311	29,409
RECOVERY BY MCSS/MCYS OF PRIOR YEAR SURPLUS	-	(29,352)
	60,254	21,928
Cash flow from operating activities	60,254	21,928
FINANCING ACTIVITY		
Increase to imprest funds	(100)	-
CASH PROVIDED BY OPERATIONS ALSO BEING CHANGE IN CASH	60,154	21,928
CASH - beginning of year	667,907	645,979
CASH - end of year	\$ 728,061	\$ 667,907

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2018

1. 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.

CTRC is incorporated under the Ontario Corporations Act as a corporation without share capital. 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.

These financial statements includes all programs administered by CTRC, specifically:

- 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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared for filing with the Ministry of Community and Social Services ("MCSS") and the Ministry of Children and Youth Services ("MCYS"). Under the terms of the agreements with these government agencies, the financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations except that:

1. CTRC expenses its tangible capital assets in the year of acquisition.
2. CTRC follows the modified accrual basis of accounting whereby only items paid within 30 days after year end are recorded as accrued liabilities (e.g. vacation pay, sick leave, employee future benefits, pending wage settlements).

(continues)

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue Recognition

Revenue is based on amounts approved by MCSS and MCYS. Operating grants are recorded in the period to which they relate. Grants approved but not received at the end of the 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 services and the creation of a legal obligation to pay.

Other revenue is recognized when earned. Donation revenue that is unrestricted is recognized when received and restricted donations are included in deferred contributions until the eligible expenditure has been incurred.

Deferred Contributions

Deferred 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 contributions are recorded as revenue on the Statement of Operations in the year in which the related expenses are incurred.

Allocation of Central Administration Expenditures

CTRC engages in a number of different programs. The expenditures of each program include the cost of personnel, premises and other expenses that are directly related to providing the program.

CTRC also incurs a number of administrative expenditures that are common to the administration of the organization, including occupancy charges, management salaries and general support costs. CTRC allocates these administrative expenditures by charging each program an amount equal to the maximum budget for administration costs approved by MCSS/MCYS.

Measurement uncertainty

The preparation of financial statements 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 financial statements and the reported amounts of revenues and expenditures during the period. Actual results could differ from these estimates. Balances subject to measurement uncertainty include estimated subsidy settlements due to MCSS and MCYS.

Financial instruments policy

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 Financial Statements

Year Ended March 31, 2018

3. 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.

	2018	2017
Balance, beginning of year	\$ 7,529	\$ 8,024
Interest earned during the year	6	-
Expenditures during the year	(534)	(495)
Balance, end of year	\$ 7,001	\$ 7,529

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.

	2018	2017
Balance, beginning of year	\$ 51,501	\$ 51,247
Interest earned during the year	362	254
Balance, end of year	\$ 51,863	\$ 51,501
TOTAL OF BOTH SPECIAL DESIGNATION FUNDS	\$ 58,864	\$ 59,030

4. 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.

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

	2018	2017
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	14,383	11,709
Balance	\$ 343,654	\$ 340,980

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2018

5. TANGIBLE CAPITAL ASSETS

Tangible capital assets that have been expensed in previous years have an accumulated cost as follows:

	2018	2017
Land	\$ 553,811	\$ 553,811
Buildings	3,102,556	2,990,485
Equipment	1,059,295	882,884
Vehicles	403,655	444,709
Total cost of tangible capital assets	\$ 5,119,317	\$ 4,871,889

During the year, \$418,389 (2017 - \$196,839) of tangible assets were expensed.

6. DUE TO MCSS/MCYS

Prior period amounts due to MCSS and MCYS are as follows:

	Balance, March 31, 2017	Estimated settlement payable	Settlement recovered	Balance, March 31, 2018
2017/2018 Year end program surplus	\$ -	\$ 30,065	\$ -	\$ 30,065
2016/2017 Year end program surplus	67,174	-	-	67,174
2015/2016 Year end program surplus	44,559	-	-	44,559
	\$ 111,733	\$ 30,065	\$ -	\$ 141,798

2017/2018 year end program surplus estimated settlement payable is comprised of the following program surpluses and deficits.

	2018 Surplus
MCSS	
Code 8847 - Consolidated Residential Program - Adults; Transition Costs	\$ 30,301
Code 9111 - Family Home Program - Adults; Innovative Residential	5,764
Code 9132 - Professional Resource Team - Adults	(4,458)
Code 9253 - Professional Resource Team - Children	(1,542)
OPERATING SURPLUS, for year	\$ 30,065

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2018

7. DEFERRED CONTRIBUTIONS

CTRC 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, 2017 to March 31, 2018, the amounts received, expended, and deferred are as follows:

	Opening Balance	Contributions Received	Expenditures	Ending Balance
Non-MCSS/MCYS Service Contracts				
Cochrane District Social Services Administration Board:				
Passport revenue 10% admin fee	\$ -	\$ 43,066	\$ -	\$ 43,066
SSH D. C. Funding	(120)	1,590	(1,470)	-
Trust account - AP JO896	-	909	(504)	405
Charitable Donations:				
Charitable donations - CTRC retainable revenue	11,391	3,800	(10,665)	4,526
Donations - Lord's Kitchen CSS	(101)	879	(863)	(85)
Donations - Misc. CSS Projects	192	201	(49)	344
Raffle - Imerys Talc - The Parents' Group	4,586	315	(1,699)	3,202
	\$ 15,948	\$ 50,760	\$ (15,250)	\$ 51,458

8. INTER-PROGRAM ALLOCATED ADMINISTRATIVE CHARGES

CTRC-Administration costs have been allocated to expenditure categories on the supplementary schedules by approval from MCSS and MCYS as follows:

	2018	2017
Client Support Services / Passport SIPRSIO	\$ 153,009	\$ 196,989
Community Support Workers - Adult	71,240	36,610
Community Support Workers - Children	30,661	24,407
Consolidated Residential Program - Adults	603,570	636,980
Family Home Program - Adults	41,308	43,776
Family Home Program - Children	10,926	11,585
Professional Resource Team - Adults	58,794	65,309
Professional Resource Team - Children	88,191	97,964
Infant Development Program	48,245	34,452
	\$ 1,105,944	\$ 1,148,072

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2018

9. COMMITMENTS AND CONTINGENCIES

(a) Lease agreements

CTRC 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 \$216,594 (\$220,728 in 2017). This amount is included in occupancy on the Statement of Operations.

(b) HealthCare Insurance Reciprocal of Canada

CTRC is a member of the Health Care Insurance Reciprocal of Canada (HIROC). HIROC is a pooling of the liability of 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 CTRC'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 CTRC has valid defences and appropriate insurance coverages in place.

(d) Pay Equity

CTRC will have a material amount to pay in regards to pay equity. No amount has been determined, nor has a date been set as to when these funds are owing. In order to pay for this upcoming requirement, CTRC is actively looking at ways to fund this expenditure.

(e) Funding Settlements

Under the terms of the funding agreements with MCSS/MCYS, contributions received by CTRC could become repayable if it is determined the funding was applied towards ineligible costs or if other terms of the agreement have not been met. At year end, management is of the opinion that all conditions have been met and funding was applied to eligible costs.

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 CTRC 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 CTRC amounted to \$698,989 (\$693,198 in 2017). These amounts are included in benefits expenditures on the Statement of Operations.

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2018

12. EMPLOYEE FUTURE BENEFITS

Obligations related to post-employment benefits are minimal and are recorded as an expenditure when payments are made. In 2017/2018, a total of \$8,653 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 \$11,524 was paid to 29 employees in 2016/2017).

13. PUBLIC SECTOR SALARY DISCLOSURE

CTRC is in compliance with the Public Sector Salary Disclosure Act. In the 2017 calendar year, CTRC had two salaries to report.

14. ECONOMIC DEPENDENCE

CTRC 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.

15. REVENUE AND EXPENDITURE DEFINITIONS

The presentation of Revenue and Expenditures on the Statement of Operations and Supplementary Schedules for 2017/2018 have been changed in order to illustrate comparative expenditures between current MCSS/MCYS detail codes and prior year detail codes.

16. BUDGET FIGURES

The 2018 budget figures reported on the Statement of Operations and the Supplementary Schedules are the figures from the 2018 MCSS/MCYS Service Contracts.

17. FINANCIAL INSTRUMENTS

CTRC's financial instruments consists 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

Notes to Financial Statements

Year Ended March 31, 2018

18. CORRECTION OF PRIOR PERIOD

In prior years, CTRC recorded fixed assets and net assets invested in fixed assets on its Statement of Financial Position in error when its accounting policy is to expense capital expenditures. This error was discovered in the current year. As a result, the March 31, 2017 figures presented for comparative purposes have been restated from those previously reported as follows:

	As previously reported	Increase (Decrease)	As restated
<u>Statement of Financial Position</u>			
Fixed assets	\$ 4,871,889	\$ (4,871,889)	\$ -
Net Assets invested in fixed assets	4,871,889	(4,871,889)	-

19. OTHER

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.

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.

20. COMPARATIVE FIGURES

Certain prior year figures presented for comparative purposes have been reclassified to adhere to the presentation adopted for the current year.

COCHRANE TEMISKAMING RESOURCE CENTRE

CTRC - ADMINISTRATION - HEAD OFFICE

(Schedule A)

(Allocated Central Administration)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Other sources	\$ 525	\$ 93,267	\$ 4,693
Summer student grants	855	-	-
	1,380	93,267	4,693
OPERATING EXPENDITURES			
Salaries	702,541	700,146	699,626
Benefits	194,718	194,288	188,474
Transportation and communication	58,240	60,595	52,810
Services	122,517	213,271	176,371
Supplies and equipment	33,086	27,391	32,110
Other transactions	3,622	3,520	3,374
	1,114,724	1,199,211	1,152,765
LESS: Allocated administration charges (Note 8)	(1,113,344)	(1,105,944)	(1,148,072)
NET EXPENDITURES	1,380	93,267	4,693
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

CLIENT SUPPORT SERVICES

(Schedule B)

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

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 1,238,877	\$ 1,238,877	\$ 1,213,568
Chapleau Funds	81,600	81,600	47,606
Specialized equipment	26,717	26,717	8,921
MYP Training and public education fund	53,958	53,958	53,958
Other sources	3,450	6,722	2,901
Summer student grants	14,238	16,000	16,105
Passport SIPRSIO	555,000	555,000	555,000
	1,973,840	1,978,874	1,898,059
OPERATING EXPENDITURES			
Salaries	730,832	705,388	717,653
Benefits	200,212	202,296	205,656
Transportation and communication	8,225	8,355	7,811
Services	151,246	154,495	147,836
Supplies and equipment	21,050	38,056	16,829
Specialized equipment	26,717	26,717	8,523
Passport SIPRSIO	555,000	555,000	499,485
Chapleau Funds	81,600	81,600	16,457
MYP Training and public education fund	53,958	53,958	53,958
	1,828,840	1,825,865	1,674,208
ADD: Allocated administration charges	145,000	153,009	196,989
NET EXPENDITURES	1,973,840	1,978,874	1,871,197
PROGRAM SURPLUS	\$ -	\$ -	\$ 26,862

COCHRANE TEMISKAMING RESOURCE CENTRE

COMMUNITY SUPPORT WORKERS - ADULT

(Schedule C)

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

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Comm.Supp.Wrk Adults Cash Flow	\$ 471,813	\$ 471,813	\$ 470,050
Case management investment	147,042	147,042	-
	618,855	618,855	470,050
OPERATING EXPENDITURES			
Salaries	322,025	300,386	303,018
Benefits	92,011	89,221	86,646
Transportation and communication	13,115	25,053	12,960
Services	21,550	24,435	24,392
Supplies and equipment	2,910	107,398	5,348
Other transactions	1,002	1,122	1,076
Case management investment	147,042	-	-
	599,655	547,615	433,440
ADD: Allocated administration charges	46,200	71,240	36,610
	645,855	618,855	470,050
NET EXPENDITURES	645,855	618,855	470,050
Year-end transfer between programs by MCSS/MCYS	(27,000)	-	-
	618,855	618,855	470,050
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

COMMUNITY SUPPORT WORKERS - CHILDREN

(Schedule D)

(Detail Code 9256 SCS Children Assessment and Counselling)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Total 2018	Total 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 314,542	\$ 314,542	\$ 313,366
OPERATING EXPENDITURES			
Salaries	214,684	197,094	202,012
Benefits	61,340	58,268	57,765
Transportation and communication	8,745	8,333	8,638
Services	14,365	15,775	16,261
Supplies and equipment	1,940	3,663	3,566
Other transactions	668	748	717
	301,742	283,881	288,959
ADD: Allocated administration charges	30,800	30,661	24,407
NET EXPENDITURES	332,542	314,542	313,366
Year-end transfer between programs by MCSS/MCYS	(18,000)	-	-
	314,542	-	-
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

CONSOLIDATED RESIDENTIAL PROGRAM - ADULTS

(Schedule E)

(Detail Code 8847 - DS Supported Group Living Residences)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 6,551,841	\$ 6,551,841	\$ 6,638,134
CSN SJ	86,935	86,935	635,245
Transitional aged youth	162,204	162,204	161,065
Lift and dolphin tubs	31,000	31,000	7,000
ODSP revenue	711,886	691,621	717,119
Other sources	-	2,962	17,606
	7,543,866	7,526,563	8,176,169
OPERATING EXPENDITURES			
Salaries	4,582,429	4,756,170	4,680,884
Benefits	1,312,964	1,316,103	1,347,120
Transportation and communication	37,920	46,876	51,336
Services	186,911	221,396	222,859
Supplies and equipment	370,804	388,684	454,979
Other transactions	395	560	555
CSN SJ	86,935	-	635,245
Transitional aged youth	162,204	131,903	121,556
Lift and dolphin tubs	31,000	31,000	7,000
	6,771,562	6,892,692	7,521,534
ADD: Allocated administration charges	639,304	603,570	636,980
	7,410,866	7,496,262	8,158,514
NET EXPENDITURES	7,410,866	7,496,262	8,158,514
Year-end program transfers between programs	133,000	-	-
	7,543,866	7,496,262	8,158,514
PROGRAM SURPLUS	\$ -	\$ 30,301	\$ 17,655

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - ADULTS

(Schedule F)

(Detail Code 9111 - DS Host Family Residences)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Other sources	\$ 415,793	\$ 415,793	\$ 424,594
Innovative residential M	43,923	43,923	43,923
Innovative residential AS	17,428	17,428	17,428
Innovative residential RSJ	-	-	15,387
ODSP revenue and client contributions	215,590	176,690	173,202
Other sources	-	9,330	2,113
Family Home other SE	30,000	30,000	30,000
CSN JA	20,289	22,232	-
MYRP BL	22,232	20,289	-
	765,255	735,685	706,647
OPERATING EXPENDITURES			
Salaries	110,778	110,960	110,425
Benefits	28,985	28,298	28,218
Transportation and communication	23,600	26,772	21,363
Services	398,778	359,918	362,929
Supplies and equipment	40,975	33,895	32,563
Other transactions	740	662	635
Innovative residential M	43,923	43,923	43,010
Innovative residential AS	17,428	17,428	17,428
Family Home other SE	30,000	24,236	25,322
CNS JA	22,232	22,232	-
MYRP BL	20,289	20,289	-
	737,728	688,613	641,893
ADD: Allocated administration charges	45,527	41,308	43,776
	783,255	729,921	685,669
NET EXPENDITURES	783,255	729,921	685,669
Year-end transfer between programs by MCSS/MCYS	(18,000)	-	-
	765,255	729,921	685,669
PROGRAM SURPLUS	\$ -	\$ 5,764	\$ 20,978

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - CHILDREN

(Schedule G)

(Detail Code 9251 - CCL Associate Living Supports)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 88,759	\$ 88,759	\$ 34,709
ODSP revenue and client contributions	12,926	-	-
	101,685	88,759	34,709
OPERATING EXPENDITURES			
Salaries	18,548	18,250	17,586
Benefits	5,302	4,707	4,593
Transportation and communication	1,313	720	129
Services	26,221	988	543
Supplies and equipment	8,955	500	170
Other transactions	120	108	103
Client pressure JS	30,500	52,560	-
	90,959	77,833	23,124
ADD: Allocated administration charges	10,726	10,926	11,585
	101,685	88,759	34,709
NET EXPENDITURES			
	101,685	88,759	34,709
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - ADULT

(Schedule H)

(Detail Code 9132 - DS Professional and Specialized Services)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 613,905	\$ 613,905	\$ 582,971
Other sources	3,022	320	520
	616,927	614,225	583,491
OPERATING EXPENDITURES			
Salaries	402,807	350,639	314,078
Benefits	97,925	94,908	84,695
Transportation and communication	22,780	20,457	24,242
Services	52,580	80,252	85,754
Supplies and equipment	6,378	12,093	7,937
Other transactions	1,815	1,540	1,476
	584,285	559,889	518,182
ADD: Allocated administration charges	63,042	58,794	65,309
	647,327	618,683	583,491
NET EXPENDITURES	647,327	618,683	583,491
Year-end transfer between programs by			
MCSS/MCYS	(28,000)	-	-
CIMS Reduction	(2,400)	-	-
	616,927	618,683	583,491
PROGRAM DEFICIT	\$ -	\$ (4,458)	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - CHILDREN

(Schedule I)

(Detail Code 9253 - SCS Children Behaviour Intervention)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 926,002	\$ 926,002	\$ 874,457
Other sources	4,533	480	780
	930,535	926,482	875,237
OPERATING EXPENDITURES			
Salaries	609,354	525,959	471,117
Benefits	146,887	142,362	127,043
Transportation and communication	34,172	30,687	36,356
Services	78,873	120,378	128,636
Supplies and equipment	9,563	18,138	11,906
Other transactions	2,724	2,309	2,215
	881,573	839,833	777,273
ADD: Allocated administration charges	94,562	88,191	97,964
	976,135	928,024	875,237
NET EXPENDITURES	976,135	928,024	875,237
Year-end transfer between programs by			
MCSS/MCYS	(42,000)	-	-
CIMS Reduction	(3,600)	-	-
	930,535	928,024	875,237
PROGRAM DEFICIT	\$ -	\$ (1,542)	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PARTNER FACILITY RENEWAL - CAPITAL

(Schedule J)

(Detail Code 8915 Infrastructure Funding)

(Detail Code 8917 Fire Code Retrofit)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Community and Social Services (MCSS)			
Partner Facility Renewal- capital - infrastructure	\$ 90,000	\$ 90,000	\$ 49,000
Partner Facility Renewal - fire code retrofit Earl	125,000	125,000	30,000
	215,000	215,000	79,000
OPERATING EXPENDITURES			
Partner Facility Renewal- capital - infrastructure	90,000	90,000	47,322
Partner Facility Renewal - fire code retrofit Earl	125,000	125,000	30,000
	215,000	215,000	77,322
PROGRAM SURPLUS	\$ -	\$ -	\$ 1,678

COCHRANE TEMISKAMING RESOURCE CENTRE

INFANT DEVELOPMENT PROGRAM

(Schedule K)

(Detail Code A476 SCS Children Infant Development)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Children and Youth Services (MCYS)			
Operating	\$ 614,425	\$ 614,425	\$ 614,425
OPERATING EXPENDITURES			
Salaries	402,124	390,833	403,685
Benefits	106,041	106,428	106,911
Transportation and communication	26,275	25,227	27,824
Services	36,938	35,909	36,286
Supplies and equipment	4,154	6,903	4,423
Other transactions	710	880	844
	576,242	566,180	579,973
ADD: Allocated administration charges	38,183	48,245	34,452
NET EXPENDITURES	614,425	614,425	614,425
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

SPECIAL NEEDS MCYS

(Schedule L)

(Detail Code A545 CSN Individual Placement Funding)

Year Ended March 31, 2018

	Budget (Unaudited) 2018	Actual 2018	Actual 2017
REVENUE			
Ministry of Children and Youth Services (MCYS)			
Special needs S.J.	\$ -	\$ -	\$ 84,535
Special needs J.A.	-	-	22,232
	-	-	106,767
EXPENDITURES			
Special needs S.J.	-	-	84,535
Special needs J.A.	-	-	22,232
	-	-	106,767
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

OTHER FUNDING

(Schedule M)

Non MCSS/MCYS Service Contract Agreements

Year Ended March 31, 2018

	Actual 2018	Actual 2017
REVENUE		
CLIENT FUNDS ADMINISTERED BY CTRC		
Special services at home for C	\$ 1,520	\$ 3,620
GRANTS AND OTHER FUNDING (Note 7)		
Children's Community Support Grant	4,053	-
NB Regional Hospital CIMS Switch	8,500	-
Cochrane District Social Services Administration Board Base start funding	-	2,556
Hands the Family Help Network Specialized accommodation services	58,012	83,299
Deaf and Blind intervenor services	14,299	-
Community Living Mattawa Urgent response	178,242	66,572
Passport	6,394	55,861
HIROC Insurance claim	13,777	23,749
Charitable donations - CTRC retainable revenue	10,665	26,963
CSS donations	912	1,401
Imerys Talc Raffle - The Parents' Support Group	1,698	489
Emergency Response Flex Fund	4,680	1,080
	302,752	265,590
EXPENDITURES		
CLIENT FUNDS ADMINISTERED BY CTRC		
Special services at home for C	1,520	3,620
GRANTS AND OTHER FUNDING (Note 7)		
Cochrane District Social Services Administration Board Children's Community Support Grant	4,053	-
NB Regional Hospital CIMS Switch	8,500	-
Best start funding	-	2,556
Hands the Family Help Network Specialized accommodation services	58,012	83,299
Deaf and Blind intervenor services	14,299	-
Community Living Mattawa Urgent response	178,242	66,572
Passport	6,394	55,861
HIROC insurance claim	13,777	23,749
Charitable donations - CTRC retainable revenue	10,665	26,963
CSS donations	912	1,401
Imerys Talc Raffle - The Parents' Support Group	1,698	489
Emergency Response Flex Fund	4,680	1,080
	302,752	265,590
PROGRAM SURPLUS	\$ -	\$ -