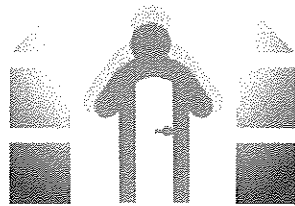


COCHRANE TEMISKAMING RESOURCE CENTRE
Financial Statements
Year Ended March 31, 2019



COCHRANE TEMISKAMING RESOURCE CENTRE

Index to Financial Statements

Year Ended March 31, 2019

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13
CTRC - ADMINISTRATION - HEAD OFFICE (<i>Schedule 1</i>)	14
CLIENT SUPPORT SERVICES (<i>Schedule 2</i>)	15
COMMUNITY SUPPORT WORKERS - ADULT (<i>Schedule 3</i>)	16
COMMUNITY SUPPORT WORKERS - CHILDREN (<i>Schedule 4</i>)	17
CONSOLIDATED RESIDENTIAL PROGRAM - ADULTS (<i>Schedule 5</i>)	18
FAMILY HOME PROGRAM - ADULTS (<i>Schedule 6</i>)	19
FAMILY HOME PROGRAM - CHILDREN (<i>Schedule 7</i>)	20
PROFESSIONAL RESOURCE TEAM - ADULT (<i>Schedule 8</i>)	21
PROFESSIONAL RESOURCE TEAM - CHILDREN (<i>Schedule 9</i>)	22
PARTNER FACILITY RENEWAL - CAPITAL (<i>Schedule 10</i>)	23
INFANT DEVELOPMENT PROGRAM (<i>Schedule 11</i>)	24
OTHER FUNDING (<i>Schedule 12</i>)	25

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of Cochrane Temiskaming Resource Centre

Opinion

We have audited the financial statements of Cochrane Temiskaming Resource Centre ("the Organization"), which comprise of the statement of financial position as at March 31, 2019, and the statements of revenues and expenditures, 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 Cochrane Temiskaming Resource Centre as at March 31, 2019, and its results of revenues and expenditures, changes in net assets and cash flows for the year then ended in accordance with the financial reporting provisions stipulated by the Ministry of Community and Social Services and the Ministry of Children and Youth Services ("the Ministries").

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Organization 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 the Ministry of Community and Social Services and the Ministry of Children and Youth Services ("the Ministries") and should not be distributed to or used by parties other than the Governors of the Organization and the Ministries. Our opinion is not modified in respect of this matter

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

Management is responsible for the preparation and fair representation of the 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.

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

(continues)

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

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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

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.

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

Timmins, Canada
June 25, 2019

Grant Thornton LLP
Chartered Professional Accountants
Licensed Public Accountants

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Financial Position


As at March 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash	\$ 859,118	\$ 728,061
Imprest funds	39,629	38,000
Accounts receivable	180,337	475,384
	1,079,084	1,241,445
RESTRICTED CASH		
Board of Governors' Special Designation Funds (Note 3)	59,112	58,864
Group Home Fund (Note 4)	468,468	343,654
	527,580	402,518
	\$ 1,606,664	\$ 1,643,963
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 903,371	\$ 1,047,030
Government remittances payable	30,711	32,720
Due to MCSS/MCYS (Note 6)	92,810	141,798
Deferred contributions (Note 7)	83,319	51,458
	1,110,211	1,273,006
NET ASSETS		
Unrestricted net deficiency	(31,127)	(31,561)
Internally restricted (Note 3)	59,112	58,864
Externally restricted (Note 4)	468,468	343,654
	496,453	370,957
	\$ 1,606,664	\$ 1,643,963

COMMITMENTS AND CONTINGENCIES (Note 9)

Approved on behalf of the Board of Governors


Chair


Treasurer

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Revenues and Expenditures

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating and One Time Funding	\$ 12,408,213	\$ 12,408,213	\$ 12,114,860
Ministry of Children and Youth Services (MCYS)			
Operating and One Time Funding	614,425	614,425	614,425
Client funds administered by CTRC	-	1,868	1,520
Grants and other funding	-	655,096	289,655
ODSP revenue and client contributions	939,648	871,055	868,311
Other sources (miscellaneous revenue)	33,904	49,190	113,081
Summer student grants	15,093	3,797	16,000
Charitable donations - CTRC retainable revenue	-	1,088	11,577
	14,011,283	14,604,732	14,029,429
EXPENDITURES			
Salaries	8,330,778	8,409,338	8,055,825
Benefits	2,348,566	2,698,720	2,236,879
Transportation and communication	279,630	279,717	253,074
Services	1,111,114	1,187,938	1,226,818
Supplies and equipment	501,270	595,948	636,721
Other transactions	11,796	11,355	11,449
One Time Funding & Special Needs (MCYS)	925,782	670,854	1,275,846
Grants and other funding expended	-	1,868	1,520
One Time Funding & Special Needs (MCSS)	-	655,096	289,655
Charitable donations expended	-	1,088	11,577
	13,508,936	14,511,922	13,999,364
SURPLUS, before estimated repayable	502,347	92,810	30,065
Current year surplus repayable (Note 6)	-	(92,810)	(30,065)
EXCESS OF REVENUE OVER EXPENDITURES BEFORE UNDERNOTED	502,347	-	-
Year end budget line transfers/stability fund/Bill 148	502,347	-	-
NET SURPLUS	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these financial statements

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Changes in Net Assets

Year Ended March 31, 2019

	Unrestricted	Internally Restricted	Externally Restricted	Total March 31 2019	Total March 31 2018
BALANCE, beginning of year	\$ (31,561)	\$ 58,864	\$ 343,654	\$ 370,957	\$ 368,449
ADD: Investment	-	-	119,446	119,446	-
ADD: Interest income	-	648	5,368	6,016	3,042
LESS: Expenditures	434	(400)	-	34	(534)
BALANCE - END OF YEAR	\$ (31,127)	\$ 59,112	\$ 468,468	\$ 496,453	\$ 370,957

The accompanying notes are an integral part of these financial statements

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Cash Flows

Year Ended March 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Net surplus	\$ -	\$ -
CHANGES IN NON-CASH WORKING CAPITAL:		
Accounts receivable	295,048	(347,567)
Accounts payable and accrued liabilities	(143,660)	338,936
Due to MCSS/MCYS	(48,988)	30,065
Deferred contributions	31,861	35,509
Government remittances payable	(2,009)	3,311
RECOVERY BY MCSS/MCYS OF PRIOR YEAR SURPLUS	434	-
	132,686	60,254
Cash flow from operating activities	132,686	60,254
FINANCING ACTIVITY		
Increase to imprest funds	(1,629)	(100)
CASH PROVIDED BY OPERATIONS ALSO BEING CHANGE IN CASH	131,057	60,154
CASH - beginning of year	728,061	667,907
CASH - end of year	\$ 859,118	\$ 728,061

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2019

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
- Partner Facility Renewal - Capital
- Infant Development Program

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, 2019

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. CTCRC 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, 2019

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.

	2019	2018
Balance, beginning of year	\$ 7,001	\$ 7,529
Interest earned during the year	46	6
Expenditures during the year	(400)	(534)
Balance, end of year	\$ 6,647	\$ 7,001

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.

	2019	2018
Balance, beginning of year	\$ 51,863	\$ 51,501
Interest earned during the year	602	362
Balance, end of year	\$ 52,465	\$ 51,863
TOTAL OF BOTH SPECIAL DESIGNATION FUNDS	\$ 59,112	\$ 58,864

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, Charles Street Residence and Gibson Lake 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 Residence, Charles Street Residence and Gibson Lake 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.

	2019	2018
Proceeds - sale of Woodland Crescent	\$ 220,097	\$ 220,097
Proceeds - sale of Charles Street	107,332	107,332
Proceeds - sale of Gibson Lake	118,628	-
HST rebate on legal and real estate fees	2,660	1,842
Interest earned on GIC	19,751	14,383
Balance	\$ 468,468	\$ 343,654

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2019

5. TANGIBLE CAPITAL ASSETS

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

	2019	2018
Land	\$ 536,806	\$ 553,811
Buildings	3,171,575	3,102,556
Equipment	843,175	1,059,295
Vehicles	354,558	403,655
Total cost of tangible capital assets	\$ 4,906,114	\$ 5,119,317

During the year, \$127,804 (2018 - \$418,389) of tangible assets were expensed. Also, \$341,006 (2018 - \$NIL) of tangible assets were either sold or scrapped.

6. DUE TO MCSS/MCYS

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

	Balance March 31, 2018	Estimated settlement payable	Settlement recovered	Balance March 31, 2019
2018/2019 Year end program surplus	\$ -	\$ 92,810	\$ -	\$ 92,810
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)	-
	\$ 141,798	\$ 92,810	\$ (141,798)	\$ 92,810

2018/2019 year end program surplus estimated settlement payable is comprised of the following program surpluses and deficits.

	2019
<u>MCSS</u>	
Code 8847 - Consolidated Residential Program - Adults; Transition Costs	\$ 41,081
Code 9111 - Family Home Program - Adults; Innovative Residential	7,134
Code 8888 - Community Support Workers - Adults	86,757
Community Support Workers - Children	(42,162)
OPERATING SURPLUS, for year	\$ 92,810

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2019

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, 2018 to March 31, 2019, 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	\$ 33,496	\$ -	\$ 76,562
Trust account - AP JO896	405	1,464	(1,869)	-
Charitable Donations:				
Charitable donations - CTRC retainable revenue	4,526	-	(97)	4,429
Donations - Lord's Kitchen CSS	(85)	1,081	(991)	5
Donations - Misc. CSS Projects	344	350	-	694
Raffle - Imerys Talc - The Parents' Group	3,202	-	(1,573)	1,629
	\$ 51,458	\$ 36,391	\$ (4,530)	\$ 83,319

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:

	2019	2018
Client Support Services / Chapleau	\$ 179,555	\$ 153,009
Community Support Workers - Adult	46,200	71,240
Community Support Workers - Children	30,800	30,661
Consolidated Residential Program - Adults	678,581	603,570
Family Home Program - Adults	42,527	41,308
Family Home Program - Children	14,133	10,926
Professional Resource Team - Adults	48,893	58,794
Professional Resource Team - Children	73,339	88,191
Infant Development Program	22,531	48,245
	\$ 1,136,559	\$ 1,105,944

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2019

9. COMMITMENTS AND CONTINGENCIES

(a) Lease agreements

CTRC has entered into various lease agreements with expiring dates ranging from July 31, 2019 to February 28, 2024, to lease premises at an annual rental expenditure of approximately \$239,092 (2018 - \$216,594). 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 \$727,520 (2018 - \$698,989). These amounts are included in benefits expenditures on the Statement of Operations.

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2019

12. EMPLOYEE FUTURE BENEFITS

Obligations related to post-employment benefits are minimal and are recorded as an expenditure when payments are made. In 2018/2019, a total of \$11,377 was paid to 35 employees for the early retirement benefit they are entitled to receive until the age of 65, as per the collective agreement. (Total of \$8,663 was paid to 29 employees in 2017/2018).

13. PUBLIC SECTOR SALARY DISCLOSURE

CTRC is in compliance with the Public Sector Salary Disclosure Act. In the 2018 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 2018/2019 have been changed in order to illustrate comparative expenditures between current MCSS/MCYS detail codes and prior year detail codes.

16. BUDGET FIGURES

The 2019 budget figures reported on the Statement of Operations and the Supplementary Schedules are the figures from the 2019 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.

18. 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.

COCHRANE TEMISKAMING RESOURCE CENTRE

CTRC - ADMINISTRATION - HEAD OFFICE

(Schedule 1)

(Allocated Central Administration)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Other sources	\$ 28,899	\$ 43,814	\$ 93,267
Summer student grants	855	-	-
	29,754	43,814	93,267
OPERATING EXPENDITURES			
Salaries	722,212	715,088	700,146
Benefits	199,024	217,807	194,288
Transportation and communication	58,240	44,734	60,595
Services	129,351	173,349	213,271
Supplies and equipment	33,086	26,130	27,391
Other transactions	3,622	3,265	3,520
	1,145,535	1,180,373	1,199,211
LESS: Allocated administration charges <i>(Note 8)</i>	(1,115,781)	(1,136,559)	(1,105,944)
NET EXPENDITURES	29,754	43,814	93,267
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

CLIENT SUPPORT SERVICES

(Schedule 2)

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

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 1,371,354	\$ 1,371,354	\$ 1,238,877
Chapleau Funds	81,600	81,600	81,600
Specialized equipment	-	-	26,717
MYP Training and public education fund	53,958	53,958	53,958
Other sources	3,450	1,396	6,722
Summer student grants	14,238	3,797	16,000
Passport SIPRSIO	-	-	555,000
	1,524,600	1,512,105	1,978,874
OPERATING EXPENDITURES			
Salaries	738,547	706,760	705,388
Benefits	207,655	246,056	202,296
Transportation and communication	16,425	13,427	8,355
Services	152,846	183,052	154,495
Supplies and equipment	21,009	129,297	38,056
Specialized equipment	-	-	26,717
Passport SIPRSIO	-	-	555,000
Chapleau Funds	-	-	81,600
MYP Training and public education fund	53,958	53,958	53,958
	1,190,440	1,332,550	1,825,865
ADD: Allocated administration charges	153,160	179,555	153,009
Year end budget lines transfers/stability/Bill 148/Pressures	181,000	-	-
NET EXPENDITURES	1,524,600	1,512,105	1,978,874
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

COMMUNITY SUPPORT WORKERS - ADULT

(Schedule 3)

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

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Comm.Supp.Wrk Adults Cash Flow	\$ 585,632	\$ 585,632	\$ 471,813
Case management investment	150,000	150,000	147,042
	735,632	735,632	618,855
OPERATING EXPENDITURES			
Salaries	414,443	390,438	300,386
Benefits	120,707	121,803	89,221
Transportation and communication	35,343	31,860	25,053
Services	29,169	38,870	24,435
Supplies and equipment	5,008	18,267	107,398
Other transactions	1,002	1,437	1,122
Case management investment	150,000	-	-
	755,672	602,675	547,615
ADD: Allocated administration charges	46,200	46,200	71,240
	801,872	648,875	618,855
NET EXPENDITURES	801,872	648,875	618,855
Year-end transfer between programs by MCSS/MCYS	(66,240)	-	-
	735,632	648,875	618,855
PROGRAM SURPLUS	\$ -	\$ 86,757	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

COMMUNITY SUPPORT WORKERS - CHILDREN

(Schedule 4)

(Detail Code 9256 SCS Children Assessment and Counselling)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Total 2019	Total 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 390,421	\$ 390,421	\$ 314,542
OPERATING EXPENDITURES			
Salaries	276,295	260,292	197,094
Benefits	80,472	81,202	58,268
Transportation and communication	23,561	21,239	8,333
Services	19,447	25,915	15,775
Supplies and equipment	3,338	12,177	3,663
Other transactions	668	958	748
	403,781	401,783	283,881
ADD: Allocated administration charges	30,800	30,800	30,661
NET EXPENDITURES	434,581	432,583	314,542
Year-end transfer between programs by MCSS/MCYS	(44,160)	-	-
	390,421	-	-
PROGRAM DEFICIT	\$ -	\$ (42,162)	\$ -

**COCHRANE TEMISKAMING RESOURCE CENTRE
CONSOLIDATED RESIDENTIAL PROGRAM - ADULTS**

(Schedule 5)

(Detail Code 8847 - DS Supported Group Living Residences)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 6,985,691	\$ 6,985,691	\$ 6,551,841
CSN SJ	86,935	86,935	86,935
Transitional aged youth	370,271	370,271	162,204
Lift and dolphin tubs	-	-	31,000
ODSP revenue	711,886	712,981	691,621
Other sources	-	649	2,962
	8,154,783	8,156,527	7,526,563
OPERATING EXPENDITURES			
Salaries	4,607,355	4,881,596	4,756,170
Benefits	1,326,864	1,600,808	1,316,103
Transportation and communication	37,920	56,221	46,876
Services	186,911	217,466	221,396
Supplies and equipment	370,804	341,238	388,684
Other transactions	395	688	560
Transitional aged youth	376,931	338,848	131,903
Lift and dolphin tubs	-	-	31,000
	6,907,180	7,436,865	6,892,692
ADD: Allocated administration charges	644,242	678,581	603,570
Year end budget lines transfers/stability/Bill 148/Pressures	603,361	-	-
NET EXPENDITURES	8,154,783	8,115,446	7,496,262
PROGRAM SURPLUS	\$ -	\$ 41,081	\$ 30,301

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - ADULTS

(Schedule 6)

(Detail Code 9111 - DS Host Family Residences)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Other sources	\$ 387,085	\$ 387,085	\$ 415,793
Innovative residential M	43,923	43,923	43,923
Innovative residential AS	17,428	17,428	17,428
ODSP revenue and client contributions	215,590	158,074	176,690
Other sources	-	3,231	9,330
Family Home other SE	30,000	30,000	30,000
Adult Other FHAJA Cash Flow	22,232	22,232	22,232
MYRP BL	62,700	62,700	20,289
	778,958	724,673	735,685
OPERATING EXPENDITURES			
Salaries	108,931	109,096	110,960
Benefits	29,124	32,830	28,298
Transportation and communication	23,600	20,236	26,772
Services	398,778	304,784	359,918
Supplies and equipment	38,975	31,550	33,895
Other transactions	740	468	662
Innovative residential MB	43,923	43,923	43,923
Innovative residential AS	17,428	17,428	17,428
Family Home other SE	30,000	29,765	24,236
CNS JA	22,232	22,232	22,232
MYRP BL	62,700	62,700	20,289
	776,431	675,012	688,613
ADD: Allocated administration charges	42,527	42,527	41,308
NET EXPENDITURES	818,958	717,539	729,921
Year-end transfer between programs by MCSS/MCYS	(40,000)	-	-
	778,958	717,539	729,921
PROGRAM SURPLUS	\$ -	\$ 7,134	\$ 5,764

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - CHILDREN

(Schedule 7)

(Detail Code 9251 - CCL Associate Living Supports)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 124,523	\$ 124,523	\$ 88,759
ODSP revenue and client contributions	12,172	-	-
	136,695	124,523	88,759
OPERATING EXPENDITURES			
Salaries	17,989	53,941	18,250
Benefits	4,761	8,203	4,707
Transportation and communication	1,313	3,437	720
Services	26,221	44,493	988
Supplies and equipment	8,955	240	500
Other transactions	120	76	108
Client pressure JS	66,610	-	52,560
	125,969	110,390	77,833
ADD: Allocated administration charges	10,726	14,133	10,926
	136,695	124,523	88,759
NET EXPENDITURES			
	136,695	124,523	88,759
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - ADULT

(Schedule 8)

(Detail Code 9132 - DS Professional and Specialized Services)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 616,984	\$ 616,984	\$ 613,905
Other sources	622	40	320
	617,606	617,024	614,225
OPERATING EXPENDITURES			
Salaries	414,693	359,786	350,639
Benefits	108,963	109,812	94,908
Transportation and communication	22,781	25,220	20,457
Services	52,580	61,494	80,252
Supplies and equipment	6,378	10,643	12,093
Other transactions	1,815	1,176	1,540
	607,210	568,131	559,889
ADD: Allocated administration charges	63,042	48,893	58,794
	670,252	617,024	618,683
NET EXPENDITURES	670,252	617,024	618,683
Year-end transfer between programs by MCSS/MCYS	(52,646)	-	-
	617,606	617,024	618,683
PROGRAM DEFICIT	\$ -	\$ -	\$ (4,458)

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - CHILDREN

(Schedule 9)

(Detail Code 9253 - SCS Children Behaviour Intervention)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Operating	\$ 925,476	\$ 925,476	\$ 926,002
Other sources	933	60	480
	926,409	925,536	926,482
OPERATING EXPENDITURES			
Salaries	622,040	539,680	525,959
Benefits	163,444	164,717	142,362
Transportation and communication	34,171	37,827	30,687
Services	78,873	92,246	120,378
Supplies and equipment	9,563	15,964	18,138
Other transactions	2,724	1,763	2,309
	910,815	852,197	839,833
ADD: Allocated administration charges	94,562	73,339	88,191
Year end budget lines transfers/stability/Bill 148/Pressures	(78,968)	-	-
NET EXPENDITURES	926,409	925,536	928,024
PROGRAM DEFICIT	\$ -	\$ -	\$ (1,542)

COCHRANE TEMISKAMING RESOURCE CENTRE**PARTNER FACILITY RENEWAL - CAPITAL***(Schedule 10)***(Detail Code 8915 Infrastructure Funding)****(Detail Code 8917 Fire Code Retrofit)****Year Ended March 31, 2019**

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Community and Social Services (MCSS)			
Partner Facility Renewal- capital - infrastructure	\$ -	\$ -	\$ 90,000
Partner Facility Renewal - fire code retrofit Earl	102,000	102,000	125,000
	102,000	102,000	215,000
OPERATING EXPENDITURES			
Partner Facility Renewal- capital - infrastructure	-	-	90,000
Partner Facility Renewal - fire code retrofit Earl	102,000	102,000	125,000
	102,000	102,000	215,000
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

INFANT DEVELOPMENT PROGRAM

(Schedule 11)

(Detail Code A476 SCS Children Infant Development)

Year Ended March 31, 2019

	Budget (Unaudited) 2019	Actual 2019	Actual 2018
REVENUE			
Ministry of Children and Youth Services (MCYS)			
Operating	\$ 614,425	\$ 614,425	\$ 614,425
OPERATING EXPENDITURES			
Salaries	408,273	392,661	390,833
Benefits	107,552	115,482	106,428
Transportation and communication	26,276	25,516	25,227
Services	36,938	46,269	35,909
Supplies and equipment	4,154	10,442	6,903
Other transactions	710	1,524	880
	583,903	591,894	566,180
ADD: Allocated administration charges	30,522	22,531	48,245
NET EXPENDITURES	614,425	614,425	614,425
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

OTHER FUNDING

(Schedule 12)

Non MCSS/MCYS Service Contract Agreements

Year Ended March 31, 2019

	Actual 2019	Actual 2018
REVENUE		
CLIENT FUNDS ADMINISTERED BY CTRC		
Special services at home for C	\$ 1,868	\$ 1,520
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		
Community Living Huntsville		
Specialized equipment - Huntsville	13,540	-
Hands the Family Help Network		
Specialized accommodation services	77,676	58,012
Deaf and Blind intervenor services	124,821	14,299
Community Living Mattawa		
Urgent response	181,347	178,242
Passport	239,584	6,394
HIROC Insurance claim	13,777	13,777
Charitable donations - CTRC retainable revenue	97	10,665
CSS donations	991	912
Imerys Talc Raffle - The Parents' Support Group	1,111	1,698
Emergency Response Flex Fund	3,240	4,680
	658,052	302,752
EXPENDITURES		
CLIENT FUNDS ADMINISTERED BY CTRC		
Special services at home for C	1,868	1,520
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
Hands the Family Help Network		
Specialized equipment - Huntsville		
Specialized equipment	13,540	-
Specialized accommodation services	77,676	58,012
Deaf and Blind intervenor services	124,821	14,299
Community Living Mattawa		
Urgent response	181,347	178,242
Passport	239,584	6,394
HIROC insurance claim	13,777	13,777
Charitable donations - CTRC retainable revenue	97	10,665
CSS donations	991	912
Imerys Talc Raffle - The Parents' Support Group	1,111	1,698
Emergency Response Flex Fund	3,240	4,680
	658,052	302,752
PROGRAM SURPLUS	\$ -	\$ -