

COCHRANE TEMISKAMING RESOURCE CENTRE
Financial Statements
Year Ended March 31, 2021



COCHRANE TEMISKAMING RESOURCE CENTRE

Index to Financial Statements

Year Ended March 31, 2021

	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 - 14
CTRC - ADMINISTRATION - HEAD OFFICE <i>(Schedule 1)</i>	15
CLIENT SUPPORT SERVICES <i>(Schedule 2)</i>	16
COMMUNITY SUPPORT WORKERS - ADULT <i>(Schedule 3)</i>	17
COMMUNITY SUPPORT WORKERS - CHILDREN <i>(Schedule 4)</i>	18
CONSOLIDATED RESIDENTIAL PROGRAM - ADULTS <i>(Schedule 5)</i>	19
FAMILY HOME PROGRAM - ADULTS <i>(Schedule 6)</i>	20
FAMILY HOME PROGRAM - CHILDREN <i>(Schedule 7)</i>	21
PROFESSIONAL RESOURCE TEAM - ADULT <i>(Schedule 8)</i>	22
PROFESSIONAL RESOURCE TEAM - CHILDREN <i>(Schedule 9)</i>	23
PARTNER FACILITY RENEWAL - CAPITAL <i>(Schedule 10)</i>	24
INFANT DEVELOPMENT PROGRAM <i>(Schedule 11)</i>	25
OTHER FUNDING <i>(Schedule 12)</i>	26



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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, 2021, 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, 2021, 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 Children, Community and Social 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 Board of Governors of Cochrane Temiskaming Resource Centre and the Ministry of Children, Community and Social 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 22, 2021

Grant Thornton LLP
Chartered Professional Accountants
Licensed Public Accountants

COCHRANE TEMISKAMING RESOURCE CENTRE


Statement of Financial Position

March 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 1,142,142	\$ 949,054
Imprest funds	39,807	39,867
Accounts receivable	129,953	102,238
	1,311,902	1,091,159
RESTRICTED CASH		
Board of Governors' Special Designation Funds (Note 3)	57,012	59,740
GROUP HOME FUND (Note 4)	480,946	475,803
	\$ 1,849,860	\$ 1,626,702
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 1,169,397	\$ 987,112
Government remittances payable	42,217	48,001
Due to MCCSS	12,403	-
Deferred contributions (Note 8)	87,885	89,541
	1,311,902	1,124,654
NET ASSETS		
Unrestricted net deficiency	-	(33,495)
Internally restricted	57,012	59,740
Externally restricted	480,946	475,803
	537,958	502,048
	\$ 1,849,860	\$ 1,626,702

COMMITMENTS AND CONTINGENCIES (Note 10)

Approved on behalf of the Board of Governors



Chair



Treasurer

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Revenues and Expenditures

Year Ended March 31, 2021

	Budget	Total	Total
	2021	2021	2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating and One Time Funding	\$ 12,516,519	\$ 12,516,519	\$ 12,651,220
Ministry of Children, Community and Social Services (MCCSS)			
Operating and One Time Funding	614,425	614,425	614,425
Grants and other funding	-	388,545	551,240
ODSP revenue and client contributions	951,593	828,671	858,999
Other sources (miscellaneous revenue)	72,163	74,923	76,847
Summer student grants	15,093	-	8,348
Charitable donations - CTCRC retainable revenue	-	260	1,404
COVID recoveries	984,166	984,166	-
	15,153,959	15,407,509	14,762,483
EXPENDITURES			
Salaries	8,566,619	8,098,084	8,241,771
Benefits	2,729,876	2,705,706	2,625,806
Transportation and communication	231,377	114,987	282,818
Services	1,004,507	1,091,778	1,035,031
Supplies and equipment	466,682	844,457	725,290
Other transactions	11,796	11,719	11,838
One Time Funding & Special Needs (MCCSS)	1,158,936	1,121,911	1,289,653
Grants and other funding expended	-	388,545	551,240
Charitable donations expended	-	260	1,404
COVID expenses	984,166	984,166	-
	15,153,959	15,361,613	14,764,851
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE UNDERNOTED	-	45,896	(2,368)
Administrative charges allocated	-	(1)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	\$ 45,895	\$ (2,368)

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, 2021

	Unrestricted	Internally restricted	Externally restricted	2021	2020
BALANCE - BEGINNING OF YEAR	\$ (33,495)	\$ 59,740	\$ 475,803	\$ 502,048	\$ 496,453
ADD: Interest income	-	504	5,143	5,647	7,963
LESS: Expenditures	-	(3,232)	-	(3,232)	-
LESS: Due to MCCSS	(12,401)	-	-	(12,401)	-
SURPLUS (DEFICIT)	45,896	-	-	45,896	(2,368)
BALANCE - END OF YEAR	\$ -	\$ 57,012	\$ 480,946	\$ 537,958	\$ 502,048

The accompanying notes are an integral part of these financial statements

COCHRANE TEMISKAMING RESOURCE CENTRE**Statement of Cash Flows****Year Ended March 31, 2021**

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of revenue	\$ 45,895	\$ (2,368)
	45,895	(2,368)
Changes in non-cash working capital:		
Accounts receivable	(27,715)	78,099
Accounts payable and accrued liabilities	182,286	83,741
Deferred contributions	(1,656)	6,222
Due to MCSS/MCYS	-	(92,810)
Government remittances payable	(5,784)	17,290
	147,131	92,542
Cash flow from operating activities	193,026	90,174
FINANCING ACTIVITY		
Decrease (increase) to imprest funds	62	(238)
Cash flow from (used by) financing activity	62	(238)
INCREASE IN CASH FLOW	193,088	89,936
Cash - beginning of year	949,054	859,118
CASH - END OF YEAR	1,142,142	949,054
CASH CONSISTS OF:		
Cash	\$ 1,142,142	\$ 949,054

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2021

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 and Children Development Program

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared for filing with the Ministry of Children, Community and Social Services ("MCCSS"). 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, 2021

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

Revenue Recognition

Revenue is based on amounts approved by MCCSS. 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 MCCSS.

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 MCCSS.

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, 2021

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.

	2021	2020
Balance, beginning of year	\$ 6,710	\$ 6,647
Interest earned during the year	7	63
Expenditures during the year	(3,232)	-
Balance, end of year	\$ 3,485	\$ 6,710

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 180 day terms with interest being recorded as earned at time of renewal.

	2021	2020
Balance, beginning of year	\$ 53,030	\$ 52,465
Interest earned during the year	497	565
Balance, end of year	\$ 53,527	\$ 53,030
TOTAL OF BOTH SPECIAL DESIGNATION FUNDS	\$ 57,012	\$ 59,740

4. GROUP HOME FUND

The Ministry of Children, Community and Social Services (MCCSS) 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.

MCCSS 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. MCCSS may recover the proceeds and interest at any time with 30 days notice to CTRC.

	2021	2020
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	118,628
HST rebate on legal and real estate fees	2,660	2,660
Interest earned on GIC	32,229	27,086
Balance	\$ 480,946	\$ 475,803

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2021

5. TANGIBLE CAPITAL ASSETS

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

	2021	2020
Land	\$ 536,806	\$ 536,806
Buildings	3,287,503	3,197,873
Equipment	1,053,256	917,161
Vehicles	576,437	500,922
Total cost of tangible capital assets	\$ 5,454,002	\$ 5,152,762

During the year, \$322,511 (2020 - \$246,648) of tangible assets were expensed. Also, \$21,271 (2020 - \$47,257) of tangible assets were either sold or scrapped.

6. DUE TO MCCSS

Prior period amounts due to MCCSS are as follows:

	Balance March 31, 2020	Settlement recovered	Balance March 31, 2021
2019/2020 Year end program surplus	\$ -	\$ (2,368)	\$ (2,368)

7. Year End Program Surplus (Deficit)

2020/2021 year end program surplus (deficit) estimated settlement payable is comprised of the following program surpluses and deficits:

	2021
MCCSS	
Code F660 - Consolidated residential program adults, transition cost	\$ 23,106
Code F668 - Family home program adults, innovative residential	12,901
Code F704 - Community Participation Services and Supports	8,870
Code F716 - SCS Children Behavior Intervention	1,019
OPERATING SURPLUS, for year	\$ 45,896

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2021

8. 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, 2020 to March 31, 2021, the amounts received, expended, and deferred are as follows:

	Opening Balance	Contributions Received	Expenditures	Ending Balance
Non-MCCSS Service Contracts				
Cochrane District Social Services Administration Board:				
Passport revenue 10% admin fee	\$ 82,222	\$ -	\$ (2,048)	\$ 80,174
Charitable Donations:				
Charitable donations - CTRC retainable revenue	5,221	452	-	5,673
Donations - Lord's Kitchen CSS	143	260	(260)	143
Donations - Misc. CSS Projects	1,088	-	-	1,088
Lottery Trust - The Parents' Group	867	-	(60)	807
	\$ 89,541	\$ 712	\$ (2,368)	\$ 87,885

9. INTER-PROGRAM ALLOCATED ADMINISTRATIVE CHARGES

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

	2021	2020
Client Support Services / Chapleau	\$ 199,332	\$ 35,330
Community Support Workers - Adult	121,012	115,973
Community Support Workers - Children	80,675	77,316
Consolidated Residential Program - Adults	309,039	541,030
Family Home Program - Adults	69,144	82,080
Family Home Program - Children	35,630	3,812
Professional Resource Team - Adults	86,470	96,802
Professional Resource Team - Children	129,704	145,203
Infant and Children Development Program	73,337	10,165
	\$ 1,104,343	\$ 1,107,711

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2021

10. COMMITMENTS AND CONTINGENCIES

(a) Lease agreements

CTRC has entered into numerous lease agreements with varying terms to lease premises at an annual rental expenditure of approximately \$182,299 (2020 - \$159,190). The longest term expires February 28, 2024. 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 MCCSS, 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.

(f) Benefits

The benefits carrier, Desjardins Financial Security Life Assurance Company, holds 5% of any surplus paid in the year to cover future deficits. As of March 31, 2020, the amount of surplus held by the carrier is \$392,576. (2019 - \$205,624)

11. 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.

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2021

12. 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 \$737,970 (2020 - \$721,836). These amounts are included in benefits expenditures on the Statement of Operations.

13. EMPLOYEE FUTURE BENEFITS

Obligations related to post-employment benefits are minimal and are recorded as an expenditure when payments are made. In 2020/2021, a total of \$10,869 was paid to 37 employees for the early retirement benefit they are entitled to receive until the age of 65, as per the collective agreement. (Total of \$13,494 was paid to 39 employees in 2019/2020).

14. PUBLIC SECTOR SALARY DISCLOSURE

CTRC is in compliance with the Public Sector Salary Disclosure Act. In the 2020 calendar year, CTRC had four salaries to report.

15. ECONOMIC DEPENDENCE

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

16. REVENUE AND EXPENDITURE DEFINITIONS

The presentation of Revenue and Expenditures on the Statement of Operations and Supplementary Schedules for 2020/2021 have been changed in order to illustrate comparative expenditures between current MCCSS detail codes and prior year detail codes.

17. BUDGET FIGURES

The 2021 budget figures reported on the Statement of Operations and the Supplementary Schedules are the figures from the 2021 MCCSS Service Contracts.

18. 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.

19. OTHER

Employer Health Tax - As a Registered Charity, CTRC is eligible for Employer Health Tax exemptions on the first \$1,000,000 of salaries and wages paid by each location. CTRC had 17 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

Notes to Financial Statements

Year Ended March 31, 2021

20. Impacts of COVID-19

CTRC has been classified as an essential service, and therefore has not had to shut down operations or temporarily lay off employees. There has not been any significant impact to operations.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequence, as well as their impact on the financial position and results of CTRC for future periods.

COCHRANE TEMISKAMING RESOURCE CENTRE

CTRC - ADMINISTRATION - HEAD OFFICE

(Schedule 1)

(Allocated Central Administration)

Year Ended March 31, 2021

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Community and Social Services/Children and Youth Services			
Other sources	\$ 67,158	\$ 73,586	\$ 72,257
Summer student grants	855	-	-
	68,013	73,586	72,257
OPERATING EXPENDITURES			
Salaries	732,481	669,334	677,777
Benefits	225,050	216,846	223,293
Transportation and communication Services	49,250	27,851	58,274
Supplies and equipment	116,851	216,663	177,324
Other transactions	26,086	43,981	40,009
	3,622	3,254	3,291
	1,153,340	1,177,929	1,179,968
LESS: Allocated administration charges <i>(Note 9)</i>	(1,085,327)	(1,104,343)	(1,107,711)
NET EXPENDITURES	68,013	73,586	72,257
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

CLIENT SUPPORT SERVICES

(Schedule 2)

(Detail Code F704 - DS Community Participation Services and Supports)

Year Ended March 31, 2021

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 1,058,455	\$ 1,058,455	\$ 1,086,544
Chapleau Funds	81,600	81,600	81,600
MYP Training and Public Education Fund	53,958	53,958	53,958
Other sources	3,450	-	2,121
Summer student grants	14,238	-	8,348
	1,211,701	1,194,013	1,232,571
OPERATING EXPENDITURES			
Salaries	671,012	530,882	688,968
Benefits	238,755	205,575	218,872
Transportation and communication	10,384	4,367	9,663
Services	95,955	91,277	118,565
Supplies and equipment	36,422	99,751	107,215
MYP Training and Public Education Fund	53,958	53,958	53,958
	1,106,486	985,810	1,197,241
ADD: Allocated administration charges	105,215	199,333	35,330
	1,211,701	1,185,143	1,232,571
NET EXPENDITURES	1,211,701	1,185,143	1,232,571
PROGRAM SURPLUS	\$ -	\$ 8,870	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**COMMUNITY SUPPORT WORKERS - ADULT***(Schedule 3)***(Detail Code F702 - DS Specialized Services - Adult Protective Service Workers)****Year Ended March 31, 2021**

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Other sources	\$ 709,941	\$ 709,941	\$ 692,413
OPERATING EXPENDITURES			
Salaries	431,435	385,683	360,481
Benefits	151,616	142,793	123,252
Transportation and communication	28,264	6,480	34,617
Services	32,319	35,590	46,715
Supplies and equipment	4,407	17,037	10,012
Other transactions	1,003	1,346	1,363
	649,044	588,929	576,440
ADD: Allocated administration charges	60,897	121,012	115,973
NET EXPENDITURES	709,941	709,941	692,413
PROGRAM SURPLUS		\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

COMMUNITY SUPPORT WORKERS - CHILDREN

(Schedule 4)

(Detail Code F719 - SCS Children Assessment and Counselling)

Year Ended March 31, 2021

	Budget (Unaudited) 2021	Total 2021	Total 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 473,294	\$ 473,294	\$ 461,609
OPERATING EXPENDITURES			
Salaries	287,624	257,120	240,320
Benefits	101,078	95,196	82,168
Transportation and communication	18,841	4,320	23,078
Services	21,547	23,726	31,143
Supplies and equipment	2,939	11,359	6,676
Other transactions	667	898	908
	432,696	392,619	384,293
ADD: Allocated administration charges	40,598	80,675	77,316
NET EXPENDITURES	473,294	473,294	461,609
PROGRAM SURPLUS (DEFICIT)	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

CONSOLIDATED RESIDENTIAL PROGRAM - ADULTS

(Schedule 5)

(Detail Code F660 - DS Supported Group Living Residences)

Year Ended March 31, 2021

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 6,896,176	\$ 6,896,176	\$ 6,875,268
CSN SJ (MCCSS)	86,935	86,935	86,935
Transitional aged youth	883,133	883,133	835,381
Bonaventure renovations	-	-	18,480
ODSP revenue	720,684	684,537	714,567
Other sources	-	-	500
COVID recoveries	984,166	984,166	-
	9,571,094	9,534,947	8,531,131
OPERATING EXPENDITURES			
Salaries	4,898,698	4,829,767	4,798,175
Benefits	1,520,829	1,562,925	1,525,909
Transportation and communication	38,920	53,201	46,223
Services	185,230	238,371	203,325
Supplies and equipment	330,804	586,573	481,200
Other transactions	395	836	825
Transitional aged youth	883,133	860,028	832,377
CSN SJ (MCCSS)	86,935	86,935	86,935
Bonaventure renovations	-	-	18,480
COVID expenses	984,166	984,166	-
	8,929,110	9,202,802	7,993,449
ADD: Allocated administration charges	641,984	309,039	541,030
NET EXPENDITURES	9,571,094	9,511,841	8,534,479
PROGRAM (DEFICIT) SURPLUS	\$ -	\$ 23,106	\$ (3,348)

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - ADULTS

(Schedule 6)

(Detail Code F668 - DS Host Family Residences)

Year Ended March 31, 2021

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 419,908	\$ 419,908	\$ 424,349
Innovative residential MB	43,923	43,923	43,923
Innovative residential AS	17,428	17,428	17,428
ODSP revenue and client contributions	226,150	144,134	144,432
Other sources	-	1,337	1,969
Family Home other SE	30,000	30,000	30,000
CSN JA	22,232	22,232	22,232
MYRP BL	-	-	62,700
	759,641	678,962	747,033
OPERATING EXPENDITURES			
Salaries	110,997	111,780	111,186
Benefits	36,047	35,192	34,117
Transportation and communication	21,600	5,076	15,148
Services	398,178	316,825	295,955
Supplies and equipment	38,975	26,783	31,678
Other transactions	740	579	586
Innovative residential MB	43,923	43,923	43,923
Innovative residential AS	17,428	17,428	17,428
Family Home other SE	30,000	17,099	29,201
CNS JA	22,232	22,232	22,232
MYRP BL	-	-	62,770
	720,120	596,917	664,224
ADD: Allocated administration charges	39,521	69,144	82,080
NET EXPENDITURES	759,641	666,061	746,304
PROGRAM SURPLUS	\$ -	\$ 12,901	\$ 729

COCHRANE TEMISKAMING RESOURCE CENTRE
FAMILY HOME PROGRAM - CHILDREN
(Detail Code F672 - CCL Associate Living Supports)
Year Ended March 31, 2021

(Schedule 7)

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 60,637	\$ 60,637	\$ 53,148
ODSP revenue and client contributions	4,759	-	-
	65,396	60,637	53,148
OPERATING EXPENDITURES			
Salaries	18,264	18,197	25,002
Benefits	5,879	5,735	6,201
Transportation and communication	1,034	204	441
Services	25,871	331	14,976
Supplies and equipment	8,955	446	2,621
Other transactions	120	94	95
	60,123	25,007	49,336
ADD: Allocated administration charges	5,273	35,630	3,812
	65,396	60,637	53,148
NET EXPENDITURES			
	65,396	60,637	53,148
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**PROFESSIONAL RESOURCE TEAM - ADULT***(Schedule 8)***(Detail Code F705 - DS Professional and Specialized Services)****Year Ended March 31, 2021**

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating CNS JA	\$ 663,028 622	\$ 663,028 -	\$ 673,061 -
	663,650	663,028	673,061
OPERATING EXPENDITURES			
Salaries	402,894	370,787	373,904
Benefits	128,276	127,961	112,811
Transportation and communication	17,283	3,776	30,288
Services	39,777	53,446	43,389
Supplies and equipment	5,576	19,152	14,413
Other transactions	1,815	1,436	1,454
	595,621	576,558	576,259
ADD: Allocated administration charges	68,029	86,470	96,802
NET EXPENDITURES	663,650	663,028	673,061
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - CHILDREN

(Schedule 9)

(Detail Code F716 - SCS Children Behaviour Intervention)

Year Ended March 31, 2021

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 994,544	\$ 994,544	\$ 1,009,591
Other sources (miscellaneous revenue)	933	-	-
2020 / 2021 MHA initiative	2,214	2,214	-
2020 / 2021 MHA initiative #2	12,713	12,713	-
2020 / 2021 Ipac admin	1,200	1,200	-
	1,011,604	1,010,671	1,009,591
OPERATING EXPENDITURES			
Salaries	604,342	556,183	560,857
Benefits	192,414	191,942	169,216
Transportation and communication	25,926	5,665	45,434
Services	59,664	80,169	65,082
Supplies and equipment	8,364	28,727	21,619
Other transactions - children	2,724	2,154	2,180
2020 / 2021 MHA initiative	2,214	2,214	-
2020 / 2021 MHA initiative #2	12,713	11,694	-
2020 / 2021 Ipac admin	1,200	1,200	-
	909,561	879,948	864,388
ADD: Allocated administration charges	102,043	129,704	145,203
NET EXPENDITURES	1,011,604	1,009,652	1,009,591
PROGRAM SURPLUS	\$ -	\$ 1,019	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**PARTNER FACILITY RENEWAL - CAPITAL***(Schedule 10)***(Detail Code 8936 Infrastructure Funding)****(Detail Code 8917 Fire Code Retrofit)****Year Ended March 31, 2021**

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Partner Facility Renewal - minor capital	\$ 5,200	\$ 5,200	\$ 122,600
OPERATING EXPENDITURES			
Partner Facility Renewal - minor capital	5,200	5,200	122,349
PROGRAM SURPLUS	\$ -	\$ -	\$ 251

COCHRANE TEMISKAMING RESOURCE CENTRE**INFANT DEVELOPMENT PROGRAM***(Schedule 11)***(Detail Code F134 - SCS Children Infant Development)****Year Ended March 31, 2021**

	Budget (Unaudited) 2021	Actual 2021	Actual 2020
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 614,425	\$ 614,425	\$ 614,425
OPERATING EXPENDITURES			
Salaries	408,872	368,350	405,101
Benefits	129,932	121,540	129,967
Transportation and communication	19,875	4,048	19,652
Services	29,115	35,380	38,557
Supplies and equipment	4,154	10,648	9,847
Other transactions	710	1,122	1,136
	592,658	541,088	604,260
ADD: Allocated administration charges	21,767	73,337	10,165
NET EXPENDITURES	614,425	614,425	614,425
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

OTHER FUNDING

(Schedule 12)

Non MCCSS Service Contract Agreements

Year Ended March 31, 2021

	Actual 2021	Actual 2020
REVENUE		
CLIENT FUNDS ADMINISTERED BY CTRC		
GRANTS AND OTHER FUNDING (Note 8)		
Cochrane District Social Services Administration Board		
Community Living Huntsville		
Specialized equipment - Huntsville	\$ 14,342	\$ 4,612
Hands the Family Help Network		
Specialized accommodation services	77,975	119,436
Deaf and Blind intervenor services	41,599	86,622
Community Living Mattawa		
Urgent response	127,707	133,249
Passport	123,903	199,480
Charitable donations - CTRC retainable revenue	-	564
CSS donations	260	840
Imerys Talc Raffle - The Parents' Support Group	60	762
Emergency Response Flex Fund	2,960	7,080
	388,806	552,645
EXPENDITURES		
CLIENT FUNDS ADMINISTERED BY CTRC		
GRANTS AND OTHER FUNDING (Note 8)		
Cochrane District Social Services Administration Board		
Hands the Family Help Network		
Specialized equipment - Huntsville		
Specialized equipment	14,342	4,612
Specialized accommodation services	77,975	119,436
Deaf and Blind intervenor services	41,599	86,622
Community Living Mattawa		
Urgent response	127,707	133,249
Passport	123,903	199,480
Charitable donations - CTRC retainable revenue	-	564
CSS donations	260	840
Imerys Talc Raffle - The Parents' Support Group	60	762
Emergency Response Flex Fund	2,960	7,080
	388,806	552,645
PROGRAM SURPLUS	\$ -	\$ -