

COCHRANE TEMISKAMING RESOURCE CENTRE
Financial Statements
Year Ended March 31, 2020



COCHRANE TEMISKAMING RESOURCE CENTRE

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Year Ended March 31, 2020

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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, 2020, 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, 2020, 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 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.

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.

Timmins, Canada
July 21, 2020

Grant Thornton LLP

Grant Thornton LLP
Chartered Professional Accountants
Licensed Public Accountants

COCHRANE TEMISKAMING RESOURCE CENTRE


Statement of Financial Position


As at March 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 949,054	\$ 859,118
Imprest funds	39,867	39,629
Accounts receivable	102,238	180,337
	<u>1,091,159</u>	<u>1,079,084</u>
RESTRICTED CASH		
Board of Governors' Special Designation Funds (Note 3)	59,740	59,112
Group Home Fund (Note 4)	475,803	468,468
	<u>535,543</u>	<u>527,580</u>
	<u>\$ 1,626,702</u>	<u>\$ 1,606,664</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 987,112	\$ 903,371
Government remittances payable	48,001	30,711
Due to MCCSS (Note 6)	-	92,810
Deferred contributions (Note 8)	89,541	83,319
	<u>1,124,654</u>	<u>1,110,211</u>
NET ASSETS		
Unrestricted net deficiency	(33,495)	(31,127)
Internally restricted (Note 3)	59,740	59,112
Externally restricted (Note 4)	475,803	468,468
	<u>502,048</u>	<u>496,453</u>
	<u>\$ 1,626,702</u>	<u>\$ 1,606,664</u>

COMMITMENTS AND CONTINGENCIES (Note 10)

Approved on behalf of the Board of Governors

 Chair

 Treasurer

The accompanying notes are an integral part of these financial statements

COCHRANE TEMISKAMING RESOURCE CENTRE

Statement of Revenues and Expenditures

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating and One Time Funding	\$ 12,651,220	\$ 12,651,220	\$ 12,408,213
Ministry of Children, Community and Social Services (MCCSSS)			
Operating and One Time Funding	614,425	614,425	614,425
Client funds administered by CTRC	-	-	1,868
Grants and other funding	-	551,240	655,096
ODSP revenue and client contributions	927,476	858,999	871,055
Other sources (miscellaneous revenue)	33,904	76,847	49,190
Summer student grants	15,093	8,348	3,797
Charitable donations - CTRC retainable revenue	-	1,404	1,088
	14,242,118	14,762,483	14,604,732
EXPENDITURES			
Salaries	8,541,424	8,241,771	8,409,338
Benefits	2,689,787	2,625,806	2,698,720
Transportation and communication	236,257	282,818	279,717
Services	1,009,707	1,035,031	1,187,938
Supplies and equipment	471,682	725,290	595,948
Other transactions	11,796	11,838	11,355
One Time Funding & Special Needs (MCCSS)	1,293,637	1,289,653	670,854
Client funds disbursed through CTRC	-	-	1,868
Grants and other funding expended	-	551,240	655,096
Charitable donations expended	-	1,404	1,088
	14,254,290	14,764,851	14,511,922
(DEFICIT) SURPLUS, before estimated repayable	(12,172)	(2,368)	92,810
Current year surplus repayable (Note 6)	-	-	(92,810)
NET DEFICIT	\$ (12,172)	\$ (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, 2020

	Unrestricted	Internally Restricted	Externally Restricted	Total March 31 2020	Total March 31 2019
BALANCE, beginning of year	\$ (31,127)	\$ 59,112	\$ 468,468	\$ 496,453	\$ 370,957
ADD: Investment	-	-	-	-	119,446
ADD: Interest income	-	628	7,335	7,963	6,016
LESS: Expenditures	-	-	-	-	34
DEFICIT	(2,368)	-	-	(2,368)	-
BALANCE - END OF YEAR	\$ (33,495)	\$ 59,740	\$ 475,803	\$ 502,048	\$ 496,453

The accompanying notes are an integral part of these financial statements

COCHRANE TEMISKAMING RESOURCE CENTRE**Statement of Cash Flows****Year Ended March 31, 2020**

	2020	2019
OPERATING ACTIVITIES		
Deficiency of revenue over expenditures	\$ (2,368)	\$ -
	(2,368)	-
Changes in non-cash working capital:		
Accounts receivable	78,099	295,047
Accounts payable and accrued liabilities	83,741	(143,659)
Deferred contributions	6,222	31,861
Due to MCSS/MCYS	(92,810)	(48,988)
Government remittances payable	17,290	(2,009)
Recovery by MCSS/MCYS of prior year surplus	-	434
	92,542	132,686
Cash flow from operating activities	90,174	132,686
FINANCING ACTIVITY		
Increase to imprest funds	(238)	(1,629)
Cash flow used by financing activity	(238)	(1,629)
INCREASE IN CASH FLOW	89,936	131,057
Cash - beginning of year	859,118	728,061
CASH - END OF YEAR	\$ 949,054	\$ 859,118

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2020

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, 2020

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. CTCRC 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, 2020

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.

	2020	2019
Balance, beginning of year	\$ 6,647	\$ 7,001
Interest earned during the year	63	46
Expenditures during the year	-	(400)
Balance, end of year	\$ 6,710	\$ 6,647

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.

	2020	2019
Balance, beginning of year	\$ 52,465	\$ 51,863
Interest earned during the year	565	602
Balance, end of year	\$ 53,030	\$ 52,465
TOTAL OF BOTH SPECIAL DESIGNATION FUNDS	\$ 59,740	\$ 59,112

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.

	2020	2019
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	27,086	19,751
Balance	\$ 475,803	\$ 468,468

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2020

5. TANGIBLE CAPITAL ASSETS

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

	2020	2019
Land	\$ 536,806	\$ 536,806
Buildings	3,197,873	3,171,575
Equipment	917,161	843,175
Vehicles	500,922	354,558
Total cost of tangible capital assets	\$ 5,152,762	\$ 4,906,114

During the year, \$246,648 (2019 - \$127,803) of tangible assets were expensed. Also, \$47,257 (2019 - \$341,006) of tangible assets were either sold or scrapped.

6. DUE TO MCCSS

Prior period amounts due to MCCSS are as follows:

	Balance March 31, 2019	Settlement recovered	Balance March 31, 2020
2018/2019 Year end program surplus	\$ 92,810	\$ (92,810)	\$ -

7. Year End Program Surplus (Deficit)

2019/2020 year end program surplus (deficit) estimated settlement payable is comprised of the following program surpluses and deficits:

	2020
MCCSS	
Code F660 - Consolidated residential program adults, transition cost	\$ (3,348)
Code F668 - Family home program adults, innovative residential	729
Code 8936 partner facility - minor capital	251
OPERATING DEFICIT, for year	\$ (2,368)

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2020

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, 2019 to March 31, 2020, 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	\$ 76,562	\$ 5,660	\$ -	\$ 82,222
Charitable Donations:				
Charitable donations - CTCRC retainable revenue	4,429	1,356	(564)	5,221
Donations - Lord's Kitchen CSS	5	978	(840)	143
Donations - Misc. CSS Projects	694	550	(156)	1,088
Raffle - Imerys Talc - The Parents' Group	1,629	-	(762)	867
	\$ 83,319	\$ 8,544	\$ (2,322)	\$ 89,541

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:

	2020	2019
Client Support Services / Chapeau	\$ 35,330	\$ 179,555
Community Support Workers - Adult	115,973	46,200
Community Support Workers - Children	77,316	30,800
Consolidated Residential Program - Adults	541,030	678,581
Family Home Program - Adults	82,080	42,527
Family Home Program - Children	3,812	14,133
Professional Resource Team - Adults	96,802	48,893
Professional Resource Team - Children	145,203	73,339
Infant and Children Development Program	10,165	22,531
	\$ 1,107,711	\$ 1,136,559

COCHRANE TEMISKAMING RESOURCE CENTRE

Notes to Financial Statements

Year Ended March 31, 2020

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 \$159,190 (2019 - \$239,092). 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, 2019, the amount of surplus held by the carrier is \$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, 2020

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 \$721,836 (2019 - \$727,520). 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 2019/2020, a total of \$13,494 was paid to 39 employees for the early retirement benefit they are entitled to receive until the age of 65, as per the collective agreement. (Total of \$11,377 was paid to 35 employees in 2018/2019).

14. PUBLIC SECTOR SALARY DISCLOSURE

CTRC is in compliance with the Public Sector Salary Disclosure Act. In the 2019 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 2019/2020 have been changed in order to illustrate comparative expenditures between current MCCSS detail codes and prior year detail codes.

17. BUDGET FIGURES

The 2020 budget figures reported on the Statement of Operations and the Supplementary Schedules are the figures from the 2020 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 \$490,000 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, 2020

20. Subsequent events

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize the economic conditions.

The company has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended March 31, 2020, have not been adjusted to reflect their impact. 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 consequences, as well as their impact on the financial position and results of the company for future periods.

COCHRANE TEMISKAMING RESOURCE CENTRE

CTRC - ADMINISTRATION - HEAD OFFICE

(Schedule 1)

(Allocated Central Administration)

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Community and Social Services/Children and Youth Services			
Other sources	\$ 28,899	\$ 72,257	\$ 43,814
Summer student grants	855	-	-
	<u>29,754</u>	<u>72,257</u>	<u>43,814</u>
OPERATING EXPENDITURES			
Salaries	692,869	677,777	715,088
Benefits	204,501	223,293	217,807
Transportation and communication	53,240	58,274	44,734
Services	122,051	177,324	173,349
Supplies and equipment	31,086	40,009	26,130
Other transactions	3,622	3,291	3,265
	<u>1,107,369</u>	<u>1,179,968</u>	<u>1,180,373</u>
LESS: Allocated administration charges <i>(Note 9)</i>	<u>(1,077,615)</u>	<u>(1,107,711)</u>	<u>(1,136,559)</u>
NET EXPENDITURES	<u>29,754</u>	<u>72,257</u>	<u>43,814</u>
PROGRAM SURPLUS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COCHRANE TEMISKAMING RESOURCE CENTRE

CLIENT SUPPORT SERVICES

(Schedule 2)

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

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 1,086,544	\$ 1,086,544	\$ 1,371,354
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	1,396
Summer student grants	14,238	8,348	3,797
	1,239,790	1,232,571	1,512,105
OPERATING EXPENDITURES			
Salaries	710,375	688,968	706,760
Benefits	226,871	218,872	246,056
Transportation and communication	10,994	9,663	13,427
Services	95,955	118,565	183,052
Supplies and equipment	36,422	107,215	129,297
MYP Training and Public Education Fund	53,958	53,958	53,958
	1,134,575	1,197,241	1,332,550
ADD: Allocated administration charges	105,215	35,330	179,555
	1,239,790	1,232,571	1,512,105
NET EXPENDITURES			
	1,239,790	1,232,571	1,512,105
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**COMMUNITY SUPPORT WORKERS - ADULT****(Schedule 3)****(Detail Code F702 - DS Specialized Services - Adult Protective Service Workers)****Year Ended March 31, 2020**

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Other sources	\$ 692,413	\$ 692,413	\$ 585,632
Case management investment		-	150,000
	692,413	692,413	735,632
OPERATING EXPENDITURES			
Salaries	424,197	360,481	390,438
Benefits	141,349	123,252	121,803
Transportation and communication	28,262	34,617	31,860
Services	32,320	46,715	38,870
Supplies and equipment	4,408	10,012	18,267
Other transactions	1,002	1,363	1,437
	631,538	576,440	602,675
ADD: Allocated administration charges	60,875	115,973	46,200
NET EXPENDITURES	692,413	692,413	648,875
PROGRAM SURPLUS		\$ -	\$ 86,757

COCHRANE TEMISKAMING RESOURCE CENTRE

COMMUNITY SUPPORT WORKERS - CHILDREN

(Schedule 4)

(Detail Code F719 - SCS Children Assessment and Counselling)

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Total 2020	Total 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 461,609	\$ 461,609	\$ 390,421
OPERATING EXPENDITURES			
Salaries	282,798	240,320	260,292
Benefits	94,232	82,168	81,202
Transportation and communication	18,843	23,078	21,239
Services	21,546	31,143	25,915
Supplies and equipment	2,938	6,676	12,177
Other transactions	668	908	958
	421,025	384,293	401,783
ADD: Allocated administration charges	40,584	77,316	30,800
NET EXPENDITURES	461,609	461,609	432,583
PROGRAM SURPLUS (DEFICIT)		\$ -	\$ (42,162)

COCHRANE TEMISKAMING RESOURCE CENTRE

CONSOLIDATED RESIDENTIAL PROGRAM - ADULTS

(Schedule 5)

(Detail Code F660 - DS Supported Group Living Residences)

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 6,875,268	\$ 6,875,268	\$ 6,985,691
CSN SJ (MCCSS)	86,935	86,935	86,935
Transitional aged youth	835,381	835,381	370,271
Bonaventure renovations	18,480	18,480	-
ODSP revenue	711,886	714,567	712,981
Other sources	-	500	649
	8,527,950	8,531,131	8,156,527
OPERATING EXPENDITURES			
Salaries	4,849,445	4,798,175	4,881,596
Benefits	1,548,375	1,525,909	1,600,808
Transportation and communication	38,920	46,223	56,221
Services	185,230	203,325	217,466
Supplies and equipment	330,804	481,200	341,238
Other transactions	395	825	688
Transitional aged youth	835,381	832,377	338,848
CSN SJ (MCCSS)	86,935	86,935	-
Bonaventure renovations	18,480	18,480	-
	7,893,965	7,993,449	7,436,865
ADD: Allocated administration charges	633,985	541,030	678,581
	8,527,950	8,534,479	8,115,446
NET EXPENDITURES	8,527,950	8,534,479	8,115,446
PROGRAM (DEFICIT) SURPLUS	\$ -	\$ (3,348)	\$ 41,081

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - ADULTS

(Schedule 6)

(Detail Code F668 - DS Host Family Residences)

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 424,349	\$ 424,349	\$ 387,085
Innovative residential MB	43,923	43,923	43,923
Innovative residential AS	17,428	17,428	17,428
ODSP revenue and client contributions	215,590	144,432	158,074
Other sources		1,969	3,231
Family Home other SE	30,000	30,000	30,000
CSN JA	22,232	22,232	22,232
MYRP BL	62,700	62,700	62,700
	816,222	747,033	724,673
OPERATING EXPENDITURES			
Salaries	108,787	111,186	109,096
Benefits	33,117	34,117	32,830
Transportation and communication	21,600	15,148	20,236
Services	398,178	295,955	304,784
Supplies and equipment	38,975	31,678	31,550
Other transactions	740	586	468
Innovative residential MB	43,923	43,923	43,923
Innovative residential AS	17,428	17,428	17,428
Family Home other SE	30,000	29,201	29,765
CNS JA	22,232	22,232	22,232
MYRP BL	62,700	62,770	62,700
	777,680	664,224	675,012
ADD: Allocated administration charges	38,542	82,080	42,527
NET EXPENDITURES	816,222	746,304	717,539
PROGRAM SURPLUS		\$ 729	\$ 7,134

COCHRANE TEMISKAMING RESOURCE CENTRE

FAMILY HOME PROGRAM - CHILDREN

(Schedule 7)

(Detail Code F672 - CCL Associate Living Supports)

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 53,148	\$ 53,148	\$ 124,523
ODSP revenue and client contributions	12,172	-	-
	65,320	53,148	124,523
OPERATING EXPENDITURES			
Salaries	17,831	25,002	53,941
Benefits	5,957	6,201	8,203
Transportation and communication	1,313	441	3,437
Services	25,871	14,976	44,493
Supplies and equipment	8,955	2,621	240
Other transactions	120	95	76
	60,047	49,336	110,390
ADD: Allocated administration charges	5,273	3,812	14,133
NET EXPENDITURES	65,320	53,148	124,523
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - ADULT

(Schedule 8)

(Detail Code F705 - DS Professional and Specialized Services)

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 673,061	\$ 673,061	\$ 616,984
Other sources	622	-	40
	673,683	673,061	617,024
OPERATING EXPENDITURES			
Salaries	418,277	373,904	359,786
Benefits	126,147	112,811	109,812
Transportation and communication	17,284	30,288	25,220
Services	39,777	43,389	61,494
Supplies and equipment	5,576	14,413	10,643
Other transactions	1,815	1,454	1,176
	608,876	576,259	568,131
ADD: Allocated administration charges	64,807	96,802	48,893
	673,683	673,061	617,024
NET EXPENDITURES	673,683	673,061	617,024
PROGRAM SURPLUS	\$ -	\$ -	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE

PROFESSIONAL RESOURCE TEAM - CHILDREN

(Schedule 9)

(Detail Code F716 - SCS Children Behaviour Intervention)

Year Ended March 31, 2020

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 1,009,591	\$ 1,009,591	\$ 925,476
Other sources	933	-	60
	1,010,524	1,009,591	925,536
OPERATING EXPENDITURES			
Salaries	627,413	560,857	539,680
Benefits	189,222	169,216	164,717
Transportation and communication	25,926	45,434	37,827
Services	59,664	65,082	92,246
Supplies and equipment	8,364	21,619	15,964
Other transactions	2,724	2,180	1,763
	913,313	864,388	852,197
ADD: Allocated administration charges	97,211	145,203	73,339
	1,010,524	1,009,591	925,536
PROGRAM SURPLUS	\$ -	\$ -	\$ -

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, 2020**

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Partner Facility Renewal - fire code retrofit	\$ -	\$ -	\$ 102,000
Partner Facility Renewal - minor capital	122,600	122,600	-
	122,600	122,600	102,000
OPERATING EXPENDITURES			
Partner Facility Renewal - fire code retrofit	-	-	102,000
Partner Facility Renewal - minor capital	122,600	122,349	-
	122,600	122,349	102,000
PROGRAM SURPLUS	\$ -	\$ 251	\$ -

COCHRANE TEMISKAMING RESOURCE CENTRE**INFANT DEVELOPMENT PROGRAM***(Schedule 11)***(Detail Code F134 - SCS Children Infant Development)****Year Ended March 31, 2020**

	Budget (Unaudited) 2020	Actual 2020	Actual 2019
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)			
Operating	\$ 614,425	\$ 614,425	\$ 614,425
OPERATING EXPENDITURES			
Salaries	409,432	405,101	392,661
Benefits	120,016	129,967	115,482
Transportation and communication	19,875	19,652	25,516
Services	29,115	38,557	46,269
Supplies and equipment	4,154	9,847	10,442
Other transactions	710	1,136	1,524
	583,302	604,260	591,894
ADD: Allocated administration charges	31,123	10,165	22,531
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, 2020

	Actual 2020	Actual 2019
REVENUE		
CLIENT FUNDS ADMINISTERED BY CTRC		
Trust account for AP	\$ -	\$ 1,868
GRANTS AND OTHER FUNDING (Note 8)		
Cochrane District Social Services Administration Board		
Community Living Huntsville		
Specialized equipment - Huntsville	4,612	13,540
Hands the Family Help Network		
Specialized accommodation services	119,436	77,676
Deaf and Blind intervenor services	86,622	124,821
Community Living Mattawa		
Urgent response	133,249	181,347
Passport	199,480	239,584
HIROC Insurance claim	-	13,777
Charitable donations - CTRC retainable revenue	564	97
CSS donations	840	991
Imerys Talc Raffle - The Parents' Support Group	762	1,111
Emergency Response Flex Fund	7,080	3,240
	552,645	658,052
EXPENDITURES		
CLIENT FUNDS ADMINISTERED BY CTRC		
Trust account for AP	-	1,868
GRANTS AND OTHER FUNDING (Note 8)		
Cochrane District Social Services Administration Board		
Hands the Family Help Network		
Specialized equipment - Huntsville		
Specialized equipment	4,612	13,540
Specialized accommodation services	119,436	77,676
Deaf and Blind intervenor services	86,622	124,821
Community Living Mattawa		
Urgent response	133,249	181,347
Passport	199,480	239,584
HIROC insurance claim	-	13,777
Charitable donations - CTRC retainable revenue	564	97
CSS donations	840	991
Imerys Talc Raffle - The Parents' Support Group	762	1,111
Emergency Response Flex Fund	7,080	3,240
	552,645	658,052
PROGRAM SURPLUS	\$ -	\$ -