

**COCHRANE TEMISKAMING RESOURCE CENTRE**  
**Financial Statements**  
**Year Ended March 31, 2022**



# COCHRANE TEMISKAMING RESOURCE CENTRE

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Year Ended March 31, 2022

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## INDEPENDENT AUDITOR'S REPORT

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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, 2022, 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 of Cochrane Temiskaming Resource Centre as at and for the year ended March 31, 2022, are prepared, in all material respects, 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.

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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 21, 2022

Grant Thornton LLP  
Chartered Professional Accountants  
Licensed Public Accountants

**COCHRANE TEMISKAMING RESOURCE CENTRE**

**Statement of Financial Position**

**March 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 1,367,118	\$ 1,142,141
Imprest funds	39,744	39,807
Accounts receivable	129,103	129,954
	<b>1,535,965</b>	<b>1,311,902</b>
<b>RESTRICTED CASH</b>		
Board of Governors' Special Designation Funds (Note 3)	57,358	57,012
GROUP HOME FUND (Note 4)	483,824	480,946
	<b>\$ 2,077,147</b>	<b>\$ 1,849,860</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 1,212,642	\$ 1,169,397
Government remittances payable	34,442	42,217
Due to MCCSS (Note 6)	59,845	12,403
Deferred contributions (Note 8)	229,035	87,885
	<b>1,535,964</b>	<b>1,311,902</b>
<b>NET ASSETS</b>		
Unrestricted net deficiency	-	-
Internally restricted	57,358	57,012
Externally restricted	483,825	480,946
	<b>541,183</b>	<b>537,958</b>
	<b>\$ 2,077,147</b>	<b>\$ 1,849,860</b>

**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, 2022**

	Budget (Unaudited) 2022	Total 2022	Total 2021
<b>REVENUE</b>			
Ministry of Children, Community and Social Services (MCCSS)	\$ 13,094,090	\$ 13,094,090	\$ 13,130,944
Grants and other funding	-	557,686	388,545
ODSP revenue and client contributions	946,834	839,257	828,671
Other sources (miscellaneous revenue)	71,541	94,145	74,923
Summer student grants	15,715	41,003	-
Charitable donations - CTRC retainable revenue	-	207	260
COVID recoveries	669,115	669,115	984,166
	14,797,295	15,295,503	15,407,509
<b>EXPENDITURES</b>			
Salaries and benefits	11,422,670	11,080,039	11,204,595
Staff training	6,250	115,119	66,289
Building occupancy	400,688	730,108	704,088
Travel and communication	380,857	561,352	500,509
Supplies and equipment	416,491	391,264	407,996
Other programs / service expenditure	1,501,224	1,155,118	1,099,965
Grants and other funding expended	-	557,686	388,545
Charitable donations expended	669,115	207	260
COVID expenses	-	657,168	984,166
Partner facility renewal - minor capital	-	-	5,200
	14,797,295	15,248,061	15,361,613
<b>EXCESS OF REVENUE OVER EXPENDITURES BEFORE UNDERNOTED</b>	-	47,442	45,896
Administrative charges allocated	-	-	(1)
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	\$ -	\$ 47,442	\$ 45,895

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, 2022**

	Unrestricted	Internally restricted	Externally restricted	2022	2021
BALANCE - BEGINNING OF YEAR	\$ -	\$ 57,012	\$ 480,946	\$ 637,958	\$ 502,048
ADD: Interest income	-	500	2,879	3,379	5,647
LESS: Expenditures	-	(154)	-	(154)	(3,232)
LESS: Due to MCCSS (Note 7)	(47,442)	-	-	(47,442)	(12,401)
<b>SURPLUS</b>	<b>47,442</b>	<b>-</b>	<b>-</b>	<b>47,442</b>	<b>45,896</b>
<b>BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ 57,358</b>	<b>\$ 483,825</b>	<b>\$ 541,183</b>	<b>\$ 537,958</b>

The accompanying notes are an integral part of these financial statements

**COCHRANE TEMISKAMING RESOURCE CENTRE****Statement of Cash Flows****Year Ended March 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess Of Revenue Over Expenditures	\$ 47,442	\$ 45,895
	47,442	45,895
Changes in non-cash working capital:		
Accounts receivable	850	(27,715)
Accounts payable and accrued liabilities	43,248	182,286
Deferred contributions	141,149	(1,656)
Government remittances payable	(7,775)	(5,784)
	177,472	147,131
Cash flow from operating activities	224,914	193,026
<b>FINANCING ACTIVITY</b>		
Decrease to imprest funds	63	61
Cash flow from financing activity	63	61
<b>INCREASE IN CASH FLOW</b>	<b>224,977</b>	<b>193,087</b>
Cash - beginning of year	1,142,141	949,054
<b>CASH - END OF YEAR</b>	<b>\$ 1,367,118</b>	<b>\$ 1,142,141</b>

The accompanying notes are an integral  
part of these financial statements



# COCHRANE TEMISKAMING RESOURCE CENTRE

## Notes to Financial Statements

Year Ended March 31, 2022

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### 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:

- Adults' DS Community Support Services
- Adults' Community Accommodation
- Children's Community Accommodation
- Children's DS Community Support Services
- Early Child Development
- CTRC Administration - Head Office
- Partner Facility Minor Capital
- Other Funding and Deferred Revenue, Non-MCCSS Service Contract Agreements

### 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.

#### 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.

*(continues)*

# COCHRANE TEMISKAMING RESOURCE CENTRE

## Notes to Financial Statements

Year Ended March 31, 2022

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

#### 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, accounts payable and accrued liabilities, and due to MCCSS.

# COCHRANE TEMISKAMING RESOURCE CENTRE

## Notes to Financial Statements

Year Ended March 31, 2022

### 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.

	2022	2021
Balance, beginning of year	\$ 3,485	\$ 6,710
Interest earned during the year	-	7
Transfer from Board of Governors' GICs	4,027	-
Expenditures during the year	(154)	(3,232)
Balance, end of year	\$ 7,358	\$ 3,485

### 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.

	2022	2021
Balance, beginning of year	\$ 53,527	\$ 53,030
Interest earned during the year	500	497
Transfer to Special Designation bank account	(4,027)	-
Balance, end of year	\$ 50,000	\$ 53,527
<b>TOTAL OF BOTH SPECIAL DESIGNATION FUNDS</b>	<b>\$ 57,358</b>	<b>\$ 57,012</b>

### 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.

	2022	2021
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	35,107	32,229
Balance	\$ 483,824	\$ 480,946

# COCHRANE TEMISKAMING RESOURCE CENTRE

## Notes to Financial Statements

Year Ended March 31, 2022

### 5. TANGIBLE CAPITAL ASSETS

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

	2022	2021
Land	\$ 536,806	\$ 536,806
Buildings	3,274,103	3,287,503
Equipment	1,114,778	1,053,256
Vehicles	623,858	576,437
<b>Total cost of tangible capital assets</b>	<b>\$ 5,549,545</b>	<b>\$ 5,454,002</b>

During the year, \$188,036 (2021 - \$322,511) of tangible assets were expensed. Also, \$92,494 (2021 - \$21,271) of tangible assets were either sold or scrapped.

### 6. DUE TO MCCSS

Amounts due to MCCSS are as follows:

	2022
2021/2020 year end program surplus	\$ 45,895
2019/2020 year end program deficit	(2,368)
2009/2010 IDP	(1,003)
2007/2008 IDP	(30,121)
Balance owing from March 31, 2021	12,403
2021/2022 year end program surplus (Note 6)	47,442
<b>Balance owing at March 31, 2022</b>	<b>\$ 59,845</b>

### 7. Year End Program Surplus (Deficit)

2021/2022 year end program surplus (deficit) estimated settlement payable is comprised of the following program surpluses and deficits:

	2022
<b>MCCSS</b>	
Adults' DS Community Support Services	\$ 458,867
Adults' Community Accommodation	(541,408)
Children's Community Accommodation	34,228
Children's Community Support Services	95,755
<b>OPERATING SURPLUS, for year</b>	<b>\$ 47,442</b>

**COCHRANE TEMISKAMING RESOURCE CENTRE**

**Notes to Financial Statements**

**Year Ended March 31, 2022**

**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, 2021 to March 31, 2022, the amounts received, expended, and deferred are as follows:

	Opening Balance	Contributions Received	Expenditures	Ending Balance
MCCSS 2021/2022 Partner Facility Extended to September 30, 2022	\$ -	\$ 72,500		\$ 72,500
<b>Non-MCCSS Service Contracts</b>				
Cochrane District Social Services Administration Board:				
Passport revenue 10% admin fee	80,174	64,784	-	144,958
<b>Charitable Donations:</b>				
Charitable donations - CTRC retainable revenue	5,673	4,136	(207)	9,602
Donations - Lord's Kitchen CSS	143	-	-	143
Donations - Misc. CSS Projects	1,088	-	-	1,088
Lottery Trust - The Parents' Group	807	-	(63)	744
	<b>\$ 87,885</b>	<b>\$ 141,420</b>	<b>\$ (270)</b>	<b>\$ 229,035</b>

**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:

	2022	2021
Adults' DS Community Support Services	\$ 241,534	\$ 406,815
Adults' Community Accommodation	683,483	378,183
Children's Community Accommodation	4,972	35,630
Children's Community Support Services	112,420	210,378
Early Child Development	83,575	73,337
	<b>\$ 1,125,984</b>	<b>\$ 1,104,343</b>

## COCHRANE TEMISKAMING RESOURCE CENTRE

### Notes to Financial Statements

Year Ended March 31, 2022

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#### 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 \$164,829 (2021 - \$182,299). 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, 2021, the amount of surplus held by the carrier is \$545,849. (2020 - \$392,756) Arrangements made with Desjardins to use \$200,000 of surplus being held for the 2021/2022 year with the understanding that the balance of \$392,576 must be left in surplus.

#### 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, 2022**

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#### **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 \$716,874 (2021 - \$737,970). 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 2021/2022, a total of \$10,605 was paid to 36 employees for the early retirement benefit they are entitled to receive until the age of 65, as per the collective agreement. (Total of \$10,869 was paid to 37 employees in 2020/2021).

#### **14. PUBLIC SECTOR SALARY DISCLOSURE**

CTRC is in compliance with the Public Sector Salary Disclosure Act. In the 2021 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 2021/2022 have been changed in order to illustrate comparative expenditures between current MCCSS expenditures account groupings.

#### **17. BUDGET FIGURES**

The 2022 budget figures reported on the Statement of Operations and the Supplementary Schedules are unaudited and are the figures from the 2022 MCCSS Service Contracts.

#### **18. FINANCIAL INSTRUMENTS**

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

## **COCHRANE TEMISKAMING RESOURCE CENTRE**

### **Notes to Financial Statements**

**Year Ended March 31, 2022**

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#### **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.

#### **20. COVID-19**

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.

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.

#### **21. COMPARATIVE FIGURES**

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



**COCHRANE TEMISKAMING RESOURCE CENTRE  
ADULTS' DS COMMUNITY SUPPORT SERVICES  
(MYP, CSS, Chapleau, PRT Adults 0.4, CSW Adults 0.6)  
Year Ended March 31, 2022**

*(Schedule 1)*

	Budget (Unaudited) 2022	Actual 2022	Actual 2021
<b>REVENUE</b>			
Ministry of Children, Community and Social Services (MCCSS)	\$ 2,451,208	\$ 2,451,208	\$ 2,566,982
Other sources	3,450	2,721	-
Summer student grants	14,860	12,316	-
	<b>2,469,518</b>	<b>2,466,245</b>	<b>2,566,982</b>
<b>OPERATING EXPENDITURES</b>			
Salaries and benefits	1,953,527	1,426,063	1,763,683
Staff training	800	69,084	56,585
Building occupancy	139,492	137,083	132,512
Transportation and communication	70,682	65,100	136,281
Supplies and equipment	24,994	21,672	30,160
Other program /service expenditures	65,127	46,842	32,076
	<b>2,254,622</b>	<b>1,765,844</b>	<b>2,151,297</b>
ADD: Allocated administration charges	214,896	241,534	406,815
	<b>2,469,518</b>	<b>2,007,378</b>	<b>2,558,112</b>
<b>NET EXPENDITURES</b>			
<b>PROGRAM SURPLUS</b>	\$ -	\$ 458,867	\$ 8,870

**COCHRANE TEMISKAMING RESOURCE CENTRE**

**ADULTS' COMMUNITY ACCOMMODATION**

*(Schedule 2)*

**(Adults residential, Adults family home, JA, MB, SE, CB, AS, DB, SL, SJ, JS)**

**Year Ended March 31, 2022**

	Budget (Unaudited) 2022	Actual 2022	Actual 2021
<b>REVENUE</b>			
Ministry of Children, Community and Social Services (MCCSS)	\$ 8,506,442	\$ 8,506,442	\$ 8,399,735
ODSP revenue	946,834	839,257	828,671
Other sources	-	20,406	1,337
COVID recoveries	669,115	669,115	984,166
	<b>10,122,391</b>	<b>10,035,220</b>	<b>10,213,909</b>
<b>OPERATING EXPENDITURES</b>			
Salaries and benefits	6,634,544	7,164,913	6,940,469
Staff training	2,600	6,567	7,960
Building occupancy	142,648	455,027	431,865
Transportation and communication	118,701	268,485	134,984
Supplies and equipment	354,980	343,735	345,629
Other program /service expenditures	1,365,102	997,249	954,646
COVID expenses	669,115	657,168	984,166
	<b>9,287,690</b>	<b>9,893,144</b>	<b>9,799,719</b>
ADD: Allocated administration charges	834,701	683,483	378,183
	<b>10,122,391</b>	<b>10,576,627</b>	<b>10,177,902</b>
<b>NET EXPENDITURES</b>			
	<b>10,122,391</b>	<b>10,576,627</b>	<b>10,177,902</b>
<b>PROGRAM SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (541,407)</b>	<b>\$ 36,007</b>

**COCHRANE TEMISKAMING RESOURCE CENTRE  
CHILDREN'S COMMUNITY ACCOMMODATION**

*(Schedule 3)*

**(Family home children)**

**Year Ended March 31, 2022**

	Budget (Unaudited) 2022	Total 2022	Total 2021
<b>REVENUE</b>			
Ministry of Children, Community and Social Services (MCCSS)	\$ 65,234	\$ 65,234	\$ 60,637
<b>OPERATING EXPENDITURES</b>			
Salaries and benefits	23,981	24,166	23,932
Staff training	500	202	(125)
Building occupancy	1,060	757	597
Transportation and communication	1,699	879	533
Supplies and equipment	8,455	30	70
Other program /service expenditures	24,266	-	-
	59,961	26,034	25,007
ADD: Allocated administration charges	5,273	4,972	35,630
<b>NET EXPENDITURES</b>	<b>65,234</b>	<b>31,006</b>	<b>60,637</b>
<b>PROGRAM SURPLUS</b>	<b>\$ -</b>	<b>\$ 34,228</b>	<b>\$ -</b>

**COCHRANE TEMISKAMING RESOURCE CENTRE  
CHILDREN'S DS COMMUNITY SUPPORT SERVICES  
(PRT Children 0.60, CSW Chidrent 0.40)**

**(Schedule 4)**

**Year Ended March 31, 2022**

	Budget (Unaudited) 2022	Actual 2022	Actual 2021
<b>REVENUE</b>			
Ministry of Children, Community and Social Services (MCCSS)	\$ 1,456,781	\$ 1,456,781	\$ 1,467,838
Other sources	933	1,080	-
2020 / 2021 MHA initiative	-	-	2,214
2020 / 2021 MHA initiative #2	-	-	12,713
2020 / 2021 IPAC admin	-	-	1,200
	<b>1,457,714</b>	<b>1,457,861</b>	<b>1,483,965</b>
<b>OPERATING EXPENDITURES</b>			
Salaries and benefits	1,205,866	1,053,703	1,100,440
Staff training	1,200	18,082	1,525
Building occupancy	61,488	62,541	57,778
Transportation and communication	46,188	34,776	35,580
Supplies and equipment	9,142	10,471	14,493
Other program /service expenditures	16,723	70,113	47,643
2020 / 2021 MHA initiative	-	-	2,214
2020 / 2021 MHA initiative #2	-	-	11,694
2020 / 2021 IPAC admin	-	-	1,200
	<b>1,340,607</b>	<b>1,249,686</b>	<b>1,272,567</b>
ADD: Allocated administration charges	117,107	112,420	210,379
<b>NET EXPENDITURES</b>	<b>1,457,714</b>	<b>1,362,106</b>	<b>1,482,946</b>
<b>PROGRAM SURPLUS</b>	<b>\$ -</b>	<b>\$ 95,755</b>	<b>\$ 1,019</b>

**COCHRANE TEMISKAMING RESOURCE CENTRE****EARLY CHILD DEVELOPMENT***(Schedule 5)***(Infant and child development program)****Year Ended March 31, 2022**

	Budget (Unaudited) 2022	Actual 2022	Actual 2021
<b>REVENUE</b>			
Ministry of Children, Community and Social Services (MCCSS)	\$ 614,425	\$ 614,425	\$ 614,425
<b>OPERATING EXPENDITURES</b>			
Salaries and benefits	538,782	458,238	489,892
Staff training	350	18,456	-
Building occupancy	26,525	33,181	35,142
Transportation and communication	24,065	12,360	13,950
Supplies and equipment	2,834	7,533	1,692
Other program /service expenditures	80	1,082	412
	592,636	530,850	541,088
ADD: Allocated administration charges	21,789	83,575	73,337
<b>NET EXPENDITURES</b>	<b>614,425</b>	<b>614,425</b>	<b>614,425</b>
<b>PROGRAM SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COCHRANE TEMISKAMING RESOURCE CENTRE**

**CTRC ADMINISTRATION (HEAD OFFICE)**

*(Schedule 6)*

**(Allocated central administration)**

**Year Ended March 31, 2022**

	Budget (Unaudited) 2022	Actual 2022	Actual 2021
<b>REVENUE</b>			
Other sources	\$ 67,158	\$ 69,939	\$ 73,586
Summer student grants	855	28,687	-
	68,013	98,626	73,586
<b>OPERATING EXPENDITURES</b>			
Salaries and benefits	1,065,970	952,956	886,180
Staff training	800	2,729	344
Building occupancy	29,475	41,519	36,208
Transportation and communication	119,522	179,750	189,164
Supplies and equipment	16,086	7,822	15,952
Other program /service expenditures	29,926	39,834	50,081
	1,261,779	1,224,610	1,177,929
LESS: Administrative charges allocated	(1,193,766)	(1,125,984)	(1,104,343)
<b>NET EXPENDITURES</b>	68,013	98,626	73,586
<b>PROGRAM SURPLUS</b>	\$ -	\$ -	\$ -

**COCHRANE TEMISKAMING RESOURCE CENTRE  
PARTNER FACILITY MINOR CAPITAL**

*(Schedule 7)*

**Year Ended March 31, 2022**

	Budget (Unaudited) 2022	Actual 2022	Actual 2021
<b>REVENUE</b>			
Ministry of Children, Community and Social Services (MCCSS)	\$ -	\$ -	\$ 5,200
<b>OPERATING EXPENDITURES</b>			
Infrastructure grant	-	-	5,200
<b>PROGRAM SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COCHRANE TEMISKAMING RESOURCE CENTRE**

**OTHER FUNDING AND DEFERRED REVENUE**

*(Schedule 8)*

**Non MCCSS service contract agreements**

**Year Ended March 31, 2022**

	Actual 2022	Actual 2021
<b>REVENUE</b>		
<b>CLIENT FUNDS ADMINISTERED BY CTCRC</b>		
<b>GRANTS AND OTHER FUNDING (Note 8)</b>		
Cochrane District Social Services Administration Board		
Community Living Huntsville		
Specialized equipment - Huntsville	\$ -	\$ 14,342
Hands the Family Help Network		
Specialized accommodation services	123,560	77,975
Deaf and Blind intervenor services	79,165	41,599
Community Living Mattawa		
Case resolution adults	224,433	127,707
Passport	127,505	123,903
CSS donations	-	260
Imerys Talc Raffle - The Parents' Support Group	63	60
Charitable Donations	207	-
Emergency Response Flex Fund	2,960	2,960
	<b>557,893</b>	<b>388,806</b>
<b>EXPENDITURES</b>		
<b>CLIENT FUNDS ADMINISTERED BY CTCRC</b>		
<b>GRANTS AND OTHER FUNDING (Note 8)</b>		
Cochrane District Social Services Administration Board		
Hands the Family Help Network		
Specialized equipment - Huntsville		
Specialized equipment	-	14,342
Specialized accommodation services	123,560	77,975
Deaf and Blind intervenor services	79,165	41,599
Community Living Mattawa		
Case resolution adults	224,433	127,707
Passport	127,505	123,903
CSS donations	-	260
Imerys Talc Raffle - The Parents' Support Group	63	60
Charitable donations	207	-
Emergency Response Flex Fund	2,960	2,960
	<b>557,893</b>	<b>388,806</b>
<b>PROGRAM SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>