

HEARST, KAP., S-R-F. COUNSELLING SERVICES

**INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL STATEMENTS**

MARCH 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and the members of
Hearst, Kap., S-R-F. Counselling Services

Qualified Opinion

We have audited the accompanying financial statements of Hearst, Kap., S-R-F. Counselling Services (the "organization"), which comprise the statement of financial position as at March 31, 2020, and the consolidated statements of operations, continuity of internally restricted net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified 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 qualified opinion.

Under Canadian accounting standards for not-for-profit organizations, the organization is required to capitalize its property and equipment and amortize it over its useful life. As described in note 2, property and equipment, except for financed vehicles, are charged to current operations in the year they are

INDEPENDENT AUDITOR'S REPORT, (CONT'D)

purchased. We have not determined the extent of adjustments which might be necessary to revenues and expenses, surplus for the year or net assets as a result of this departure from Canadian accounting standards for not-for-profit organizations.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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 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.

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:

INDEPENDENT AUDITOR'S REPORT, (CONT'D)

- ♦ 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.

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.

Baker Tilly HKC

Chartered Professional Accountants
Licenced Public Accountants
June 25, 2020

HEARST, KAP., S-R-F. COUNSELLING SERVICES

FINANCIAL STATEMENTS

MARCH 31, 2020

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HEARST, KAP., S-R-F. COUNSELLING SERVICES**CONSOLIDATED STATEMENT OF OPERATIONS****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Grants	\$ 4,595,698	\$ 4,624,604	\$ 4,549,249
Interest, other income and recoveries	96,710	127,149	115,007
	4,692,408	4,751,753	4,664,256
EXPENSES			
Salaries, benefits and fees	3,657,390	3,558,460	3,493,544
Supplies and other expenses	1,035,018	1,154,989	1,109,044
	4,692,408	4,713,449	4,602,588
EXCESS OF REVENUES OVER EXPENSES	-	38,304	61,668
REPAYABLE TO PROVINCE	-	(38,304)	(61,668)
SURPLUS FOR THE YEAR	\$ -	\$ -	\$ -

HEARST, KAP., S-R-F. COUNSELLING SERVICES

STATEMENT OF REVENUES AND EXPENSES AND UNRESTRICTED NET ASSETS - BOARD ACCOUNT

YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUES		
Donations	\$ 2,860	\$ 10,280
Interest	718	703
SURPLUS FOR THE YEAR	3,578	10,983
BALANCE, BEGINNING OF YEAR	78,759	67,776
BALANCE, END OF YEAR	\$ 82,337	\$ 78,759

HEARST, KAP., S-R-F. COUNSELLING SERVICES

STATEMENT OF CONTINUITY OF INTERNALLY RESTRICTED NET ASSETS

YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUES		
Donations and other revenues	\$ 7,946	\$ 500
EXPENSES		
Leisure activities - Kapuskasing	1,176	1,497
Leisure activities - Hearst	593	972
	<u>1,769</u>	<u>2,469</u>
SURPLUS (DEFICIT) FOR THE YEAR	6,177	(1,969)
BALANCE, BEGINNING OF YEAR	<u>5,737</u>	<u>7,706</u>
BALANCE, END OF YEAR	<u>\$ 11,914</u>	<u>\$ 5,737</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF FINANCIAL POSITION - OPERATING FUND****MARCH 31, 2020**

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash	\$ 621,662	\$ 567,064
Accounts receivable	59,591	10,848
HST receivable	40,952	41,953
Prepaid expenses	10,330	-
	<u>\$ 732,535</u>	<u>\$ 619,865</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 368,866	\$ 295,539
Government remittances payable	32,371	44,258
Due to North East Local Health Integrated Network (Note 4)	94,301	69,775
Due to Ministry of Community and Social Services (Note 5)	110,666	103,451
Due to Ministry of the Attorney General (Note 6)	6,563	9,373
Due to board account (page 5)	46,601	43,741
Deferred revenues (Note 7)	61,253	47,991
	<u>720,621</u>	<u>614,128</u>
INTERNALLY RESTRICTED NET ASSETS (page 3)	<u>11,914</u>	<u>5,737</u>
	<u>\$ 732,535</u>	<u>\$ 619,865</u>

COMMITMENTS (Note 8)

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF FINANCIAL POSITION - BOARD ACCOUNT****MARCH 31, 2020**

	2020		2019	
ASSETS				
CURRENT ASSETS				
Term deposit	\$	35,736	\$	35,018
Receivable from operating fund (page 4)		46,601		43,741
	\$	82,337	\$	78,759
UNRESTRICTED NET ASSETS (page 2)				
	\$	82,337	\$	78,759

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF CASH FLOWS****YEAR ENDED MARCH 31, 2020**

	2020	2019
OPERATING ACTIVITIES		
Surplus for the year	\$ 38,304	\$ 61,668
Repayable surplus	<u>(38,304)</u>	<u>(61,668)</u>
	-	-
Changes in:		
Accounts receivable and HST receivable	(47,742)	(6,556)
Accounts payable and accrued liabilities	73,327	(60,082)
Government remittances payable	(11,886)	11,647
Due to North East Local Health Integrated Network	24,527	(20,660)
Due to Ministry of Community and Social Services	7,215	43,771
Due to Ministry of the Attorney General	(2,810)	(3,482)
Deferred revenues	13,261	(17,551)
Prepaid expenses	<u>(10,331)</u>	<u>(1,659)</u>
	45,561	(54,572)
INVESTING ACTIVITIES		
Increase (decrease) in internally restricted net assets	6,177	(1,969)
Increase in board account	<u>3,578</u>	<u>10,983</u>
	9,755	9,014
INCREASE (DECREASE) IN CASH POSITION	55,316	(45,558)
CASH POSITION, BEGINNING OF YEAR	<u>602,082</u>	<u>647,640</u>
CASH POSITION, END OF YEAR	<u>657,398</u>	<u>602,082</u>
CASH POSITION CONSISTS OF:		
Cash (page 4)	\$ 621,662	\$ 567,064
Term deposit (page 5)	<u>35,736</u>	<u>35,018</u>
	\$ 657,398	\$ 602,082

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

1. STATUS AND NATURE OF ACTIVITIES

The organization is a corporation without share capital incorporated under the Ontario Business Corporations Act to promote, develop and operate programs and facilities that will provide community care services in the area of mental health and operate a short-term emergency shelter and crisis/support services, as well as to offer a partner assault response service and a victim crisis assistance referral service. The organization is exempt from taxes on revenue under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

METHOD OF ACCOUNTING

The organization utilizes the accrual basis of accounting. Expenses paid once a year are expensed in the period paid.

The operating fund includes all activities of the organization to operate programs, services and general administration. The operating fund includes unrestricted contributions.

The board account includes activities not funded by the provincial programs.

REVENUE RECOGNITION

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonable assured.

Funding received which pertains to prior periods is treated as an adjustment to prior year funding and is recorded as an increase or decrease in unrestricted net assets. Any additional repayment of excess funding is, as well, adjusted through the unrestricted net assets.

Donations and other revenues are recorded when received or receivable if the amount to be received can be reasonably estimated and collection is reasonable assured.

PROPERTY AND EQUIPMENT

Most purchases of property and equipment (except for financed vehicles) are charged to current expenses in the period they are acquired. All funding of capital expenses has been provided by provincial grants.

For the financed vehicles, the amortization is calculated on a straight line basis over 5 years.

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES, (CONT'D)

INTERNALLY RESTRICTED NET ASSETS

The organization maintains internally restricted net assets to finance additional expenses not funded by the provincial programs. All excess financing received from other sources is transferred to internally restricted net assets and any financing deficiencies are funded by a transfer from internally restricted net assets.

OPERATING SURPLUS

As a non-profit organization being funded entirely by way of government grants, any excess of revenue over expenses is deemed to be payable to the provincial ministry providing the funding. Details of such amounts are provided in notes 4, 5 and 6.

DEFERRED REVENUE

Deferred revenue results from funding received during the year from agreements which cover more than one fiscal year, and represents the unexpended portion of that funding.

ALLOCATED CENTRAL ADMINISTRATION

Central administration expenses include 50% of salaries and benefits for the supervisors of the MCSS programs. The other expenses included in central administration are detailed on page 22 and are allocated to the various MCSS programs on the following percentage:

Emergency Shelter Services	68.2 %
Counselling	17.2 %
Child witness	6.2 %
Transitional support	8.4 %

FINANCIAL INSTRUMENTS

Measurement

The organization initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

The organization subsequently measures its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value. Forward exchange contracts and interest rate swaps that are not hedging items are measured at fair value. Changes in fair value are recognized in the statement of operations.

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES, (CONT'D)

FINANCIAL INSTRUMENTS, (CONT'D)

Financial assets measured at amortized cost include cash, term deposit and receivable accounts. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, due to North East Local Health Integrated Network, due to Ministry of Community and Social Service and due to Ministry of the Attorney General. There are no financial instruments measured at fair value.

Impairment

Financial assets measured at cost or amortized cost are tested for impairment, at the end of year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in the statement of operations.

MEASUREMENT UNCERTAINTY

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The significant estimates used by management in preparing these financial statements include the useful life of vehicles and accrued liabilities. Actual results could differ from those estimates.

3. PROPERTY AND EQUIPMENT

	2020	2019
Vehicles at cost	\$ 30,820	\$ 30,820
Accumulated amortization	(30,820)	(30,820)
Net book value	\$ -	\$ -

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

4. DUE TO NORTH EAST LOCAL HEALTH INTEGRATED NETWORK

	2020	2019
BALANCE, BEGINNING OF YEAR	\$ 69,775	\$ 90,435
Recovered by Province during the year	-	(29,504)
Current year surplus - Counselling Program (page 15)	24,526	8,844
BALANCE, END OF YEAR	\$ 94,301	\$ 69,775

Details of the balance at the end of year are as follows:

Surplus 2019 - 2020	\$ 24,526	\$ -
Surplus 2018 - 2019	8,844	8,844
Surplus 2017 - 2018	84,087	84,087
Deficit 2014 - 2015	(4,099)	(4,099)
Surplus 2011 - 2012	731	731
Receivable for double recovery	(19,788)	(19,788)
	\$ 94,301	\$ 69,775

5. DUE TO MINISTRY OF COMMUNITY AND SOCIAL SERVICES

Hearst, Kap., S-R-F. Counselling Services has a service contract/CFSA approval with the Ministry of Community and Social Services. A review of this report shows the following services to be in a surplus/deficit position as at March 31, 2020.

	2020	2019
BALANCE, BEGINNING OF YEAR	\$ 103,451	\$ 59,680
Current year surplus (deficit) - Emergency Shelter Services (page 23)	(144,013)	5,335
Current year surplus - Counselling (page 24)	74,177	15,094
Current year surplus (deficit) - Child Witness (page 25)	6,660	(9,250)
Current year surplus (deficit) - Transitional Support (page 26)	62,261	(12,630)
Current year surplus - Domestic Violence Community Coordination Committee (page 27)	8,130	378
Current year surplus - One time funding (page 28)	-	44,844
BALANCE, END OF YEAR	\$ 110,666	\$ 103,451

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

5. DUE TO MINISTRY OF COMMUNITY AND SOCIAL SERVICES, (CONT'D)

	2020	2019
Details of the balance at the end of year are as follows:		
Surplus 2019 - 2020	\$ 7,215	\$ -
Surplus 2018 - 2019	43,771	43,771
Surplus 2017 - 2018	18,265	18,265
Deficit 2016 - 2017	(2,205)	(2,205)
Surplus 2015 - 2016	9,517	9,517
Surplus 2014 - 2015	24,773	24,773
Deficit 2013 - 2014	(1,117)	(1,117)
Deficit 2011 - 2012	(1,015)	(1,015)
Surplus 2010 - 2011	11,462	11,462
	<u>\$ 110,666</u>	<u>\$ 103,451</u>

6. DUE TO MINISTRY OF THE ATTORNEY GENERAL

	2020	2019
BALANCE, BEGINNING OF YEAR	\$ 9,373	\$ 12,855
Recovered by Province during the year	(9,373)	(12,535)
Current year surplus - Partner Assault Response Program (page 17)	-	101
Current year surplus - Victim Crisis Assistance Ontario (page 18)	102	26
Current year surplus - Human Trafficking (page 19)	56	7,031
Current year surplus - Family Support for Court (page 20)	3,381	-
Current year surplus - Direct Responsibility (page 21)	3,024	1,895
BALANCE, END OF YEAR	<u>\$ 6,563</u>	<u>\$ 9,373</u>

Details of the balance at the end of year are as follows:

Surplus 2019 - 2020	\$ 6,563	\$ -
Surplus 2018 - 2019	-	9,053
Surplus 2016 - 2017	-	390
Surplus 2014 - 2015	-	5
Deficit 2012 - 2013	-	(75)
	<u>\$ 6,563</u>	<u>\$ 9,373</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

7. DEFERRED REVENUES

	2020	2019
CDSSAB Community Homelessness Prevention Initiative	\$ 15,466	\$ 2,382
Ministry of Justice - Other Programs	3,037	2,355
MTCS - Well Being Project	-	43,254
Cochrane Victim Services - Other Programs	2,000	-
ASIST- Other Programs	750	-
Sensenbrenner Hospital - Mental Health Services	40,000	-
	<u>\$ 61,253</u>	<u>\$ 47,991</u>

8. COMMITMENTS

Under the terms of operating leases for vehicles and office space, the organization is committed to total rental payments of \$1,080,297 as follows:

2020 - 2021	\$ 201,863
2021 - 2022	202,138
2022 - 2023	198,011
2023 - 2024	189,168
2024 - 2025	101,805
2025 - 2026 and subsequent years	<u>187,312</u>
	<u>\$ 1,080,297</u>

9. SUPPLEMENTAL INFORMATION

The organization sponsors a non-profit housing project in Hearst and Kapuskasing. This project is funded separately by the Ministry of Health and Long-Term Care and is administered by officials at the local branch of District of Cochrane Social Services Administration Board Housing Services. The assets, liabilities, revenues and expenses of this project have not been included in these financial statements since separate financial statements are prepared.

10. ECONOMIC DEPENDENCE

For the counselling program, the majority of the organization's revenues originate from the Northeast Local Health Integrated Network. For the Habitat Interlude Programs and the Moosonee Shelter, 100% of the organization's revenues is received from the Ministry of Community and Social Services and the Ministry of the Attorney General. The continuation of these programs is dependent on this funding.

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

11. DONATED ASSETS / SERVICES

The building used for the shelter accommodations of the Habitat Interlude Programs is provided to the agency by the Corporation of the Town of Kapuskasing. No provision has been made in the financial statements to reflect the value of this service. A tripartite agreement exists between the Corporation of the Town of Kapuskasing, the Hearst, Kap., S-R-F. Counselling Services and the Ministry of Community and Social Services. The assessment value of the building at March 31, 2020 is \$173,000.

For the Family Resource Centre in Moosonee, the building was transferred to Hearst, Kap., S-R-F. Counselling Services on December 1st, 2011, the date at which the organization started to manage the program in Moosonee. The assessment value of the building at March 31, 2020 is \$222,000.

As per significant accounting policies in note 2, property and equipment (except for financed vehicles) are charged to current expenses therefore the buildings are not recorded in the financial statements.

12. FINANCIAL INSTRUMENT RISKS

The risks which the organization is exposed to in respect of its financial instruments are credit risk, liquidity risk and interest rate risk, which are discussed below.

CREDIT RISK

The organization has credit risk in accounts receivable for \$59,591 (2019 - \$10,848). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. In the opinion of management the credit risk exposure to the organization is low and is not material as most of the receivables are due from government agencies.

LIQUIDITY RISK

The organization has liquidity risk in the accounts payable and accrued liabilities, due to North East Local Integrated Network, due to Ministry of Community and Social Services and due to Ministry of the Attorney General of \$580,396 (2019 - \$478,138). Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. Management closely monitors cash flow requirements to ensure that it has sufficient cash on demand to meet operational and financial obligations. Furthermore, the organization receives monthly budget funding sufficient to cover the majority of its obligations and therefore feels this is not a significant risk.

HEARST, KAP., S-R-F. COUNSELLING SERVICES**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2020**

12. FINANCIAL INSTRUMENT RISKS, (CONT'D)**INTEREST RATE RISK**

The organization is exposed to interest rate price risk in respect of its term deposits which is at a fixed interest rate. Since these term deposits are all at fixed rates for 4 years, management feels this risk is not significant.

13. COVID -19 PANDEMIC

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the organization's environment and in the global markets, possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the organization's operations. The extent of the impact of this outbreak and related containment measures on the organization's operations cannot be reliably estimated at this time.

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****COUNSELLING PROGRAM****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
EXPENSES			
SALARIES, BENEFITS AND FEES			
Salaries and benefits	\$ 2,235,353	\$ 2,230,902	\$ 2,144,645
Sessional fees	47,614	23,726	14,798
	<u>2,282,967</u>	<u>2,254,628</u>	<u>2,159,443</u>
SUPPLIES AND OTHER EXPENSES			
Other direct expenses	31,391	56,008	43,174
Janitorial services	13,600	10,861	11,215
Professional fees	8,829	15,919	24,128
Postage, stationery and office	45,899	60,695	53,951
Staff education	7,485	18,186	21,139
Telephone and communication	35,958	15,830	23,493
Travel expenses	40,821	35,275	24,673
Equipment	95,892	93,362	117,498
	<u>279,875</u>	<u>306,136</u>	<u>319,271</u>
RENT AND BUILDING GROUNDS EXPENSES	<u>156,102</u>	<u>166,042</u>	<u>166,931</u>
TOTAL EXPENSES	<u>2,718,944</u>	<u>2,726,806</u>	<u>2,645,645</u>
INTEREST, OTHER INCOME AND RECOVERIES	<u>(70,210)</u>	<u>(103,542)</u>	<u>(87,475)</u>
NET OPERATING COST	<u>(2,648,734)</u>	<u>(2,623,264)</u>	<u>(2,558,170)</u>
APPROVED PROVINCIAL FUNDING			
Operating	2,671,734	2,671,734	2,565,002
Under serviced program	24,000	23,056	27,012
In year surplus recovery	(47,000)	(47,000)	(25,000)
	<u>2,648,734</u>	<u>2,647,790</u>	<u>2,567,014</u>
DUE TO NORTH EAST LOCAL HEALTH INTEGRATED NETWORK (Note 4)	<u>\$ -</u>	<u>\$ 24,526</u>	<u>\$ 8,844</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****OTHER PROGRAMS****YEAR ENDED MARCH 31, 2020**

	CDSSAB Community Homelessness Prevention Initiative		Other	2020 Total	2019 Total								
REVENUES													
Other funding	\$	16,916	\$	14,718	\$	31,634	\$	22,080					
EXPENSES													
Other direct expenses		16,916		14,718		31,634		22,080					
SURPLUS FOR THE YEAR						\$	-	\$	-	\$	-	\$	-

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****PARTNER ASSAULT RESPONSE PROGRAM****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of the Attorney General	\$ 47,582	\$ 47,582	\$ 47,582
Client fees	2,500	550	520
	<u>50,082</u>	<u>48,132</u>	<u>48,102</u>
EXPENSES			
Insurance	525	525	525
Rent	2,820	2,820	2,820
Telephone and communication	1,277	1,277	1,277
Purchased services	630	630	630
Office expenses	1,031	2,060	2,060
Administration fees	7,567	7,567	7,567
Salaries and benefits	<u>36,232</u>	<u>33,253</u>	<u>33,122</u>
	<u>50,082</u>	<u>48,132</u>	<u>48,001</u>
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****VICTIM CRISIS ASSISTANCE ONTARIO****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of the Attorney General	\$ 195,764	\$ 195,764	\$ 187,895
EXPENSES			
Public education	4,000	2,188	2,157
Insurance	685	685	685
Telephone and communication	5,000	5,257	8,675
Rent	12,840	13,290	13,164
Purchased services	7,930	7,561	7,561
Office expenses	8,000	9,850	16,920
Membership fees	1,880	1,600	1,600
Staff expenses	14,264	13,494	4,091
Volunteer expenses	2,720	3,406	2,817
Personal needs	500	710	519
Salaries and benefits	137,945	137,621	129,680
	195,764	195,662	187,869
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ 102	\$ 26

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****HUMAN TRAFFICKING****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of the Attorney General	\$ 23,000	\$ 23,000	\$ 23,000
EXPENSES			
Public education	3,000	6,194	6,048
Telephone and communication	1,040	1,412	657
Purchased services	369	369	369
Staff expenses	900	900	3,179
Volunteer expenses	3,300	3,300	-
Personal needs	-	-	676
Salaries and benefits	14,391	10,769	5,040
	23,000	22,944	15,969
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)			
	\$ -	\$ 56	\$ 7,031

HEARST, KAP., S-R-F. COUNSELLING SERVICES

STATEMENT OF OPERATIONS

FAMILY SUPPORT FOR COURT

YEAR ENDED MARCH 31, 2020

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of the Attorney General	\$ 24,375	\$ 24,375	\$ 24,375
EXPENSES			
Insurance	313	312	313
Telephone and communication	600	600	600
Purchased services	500	500	500
Staff expenses	4,000	4,659	4,000
Office expenses	600	600	600
Rent	900	900	900
Office administration	2,216	2,216	2,216
Salaries and benefits	15,246	11,207	15,246
	24,375	20,994	24,375
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ 3,381	\$ -

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****DIRECT RESPONSIBILITY****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of the Attorney General	\$ 60,000	\$ 60,000	\$ 60,000
EXPENSES			
Insurance	650	550	550
Telephone and communication	1,901	1,380	1,604
Purchased services	750	550	550
Travel expenses	11,600	14,027	13,180
Office expenses	1,287	282	30
Rent	3,700	3,600	3,600
Office administration	5,400	6,100	6,100
Salaries and benefits	34,712	30,487	32,491
	60,000	56,976	58,105
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ 3,024	\$ 1,895

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF ALLOCATED CENTRAL ADMINISTRATION****EMERGENCY SHELTER SERVICES - MCSS PROGRAM****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
EXPENSES			
Insurance	\$ 1,921	\$ 3,273	\$ 2,959
Professional fees	8,250	10,243	10,035
Salaries and benefits	107,884	128,033	127,325
Training expenses	500	-	-
Office expenses	4,220	3,276	5,793
Telephone and communication	1,800	1,800	1,800
Other expenses	18,990	8,338	8,382
Rent and utilities	6,860	6,860	6,860
	<u>150,425</u>	<u>161,823</u>	<u>163,154</u>
PROGRAM ALLOCATIONS			
Emergency Shelter Services (page 23)	110,146	110,371	113,718
Counselling (page 24)	22,890	27,797	27,247
Child Witness (page 25)	7,607	10,110	9,789
Transitional Support (page 26)	9,782	13,545	12,400
	<u>\$ 150,425</u>	<u>\$ 161,823</u>	<u>\$ 163,154</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****EMERGENCY SHELTER SERVICES - MCSS PROGRAM****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of Community and Social Services	\$ 908,047	\$ 908,047	\$ 993,880
EXPENSES			
Allocated central administration (page 22)	110,146	110,371	113,718
Food	33,437	27,206	33,945
Insurance	4,000	3,704	3,814
Equipment	9,414	16,082	11,232
Personal needs	164	400	808
Telephone and communication	13,600	14,392	14,287
Salaries and benefits	653,294	742,361	733,709
Office expenses	8,453	10,921	10,575
Travel expenses	13,765	2,495	12,976
Professional development	2,109	1,500	625
Advertising and promotion	2,000	653	5,333
Rent, utilities and repairs	57,665	121,975	47,523
	908,047	1,052,060	988,545
DUE TO (FROM) MINISTRY OF COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ (144,013)	\$ 5,335

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****COUNSELLING - MCSS PROGRAM****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of Community and Social Services	\$ 244,778	\$ 244,778	\$ 210,158
EXPENSES			
Allocated central administration (page 22)	22,890	27,797	27,247
Rent and utilities	4,800	4,800	4,800
Salaries and benefits	197,726	130,749	148,104
Travel and training	10,962	695	9,617
Office expenses	3,600	4,574	2,534
Advertising and promotion	700	-	703
Client needs	500	-	91
Telephone and communication	3,600	1,986	1,968
	244,778	170,601	195,064
DUE TO MINISTRY OF COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ 74,177	\$ 15,094

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****CHILD WITNESS - MCSS PROGRAM****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of Community and Social Services	\$ 86,016	\$ 86,016	\$ 85,233
EXPENSES			
Allocated central administration (page 22)	7,607	10,110	9,789
Salaries and benefits	69,316	63,464	78,108
Travel and training	5,411	1,857	3,778
Office expenses	867	3,007	1,747
Rent and utilities	1,700	900	905
Client needs	230	-	131
Telephone and communication	885	18	25
	<u>86,016</u>	<u>79,356</u>	<u>94,483</u>
DUE TO (FROM) MINISTRY OF COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ 6,660	\$ (9,250)

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****TRANSITIONAL SUPPORT - MCSS PROGRAM****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of Community and Social Services	\$ 170,788	\$ 170,788	\$ 121,116
EXPENSES			
Allocated central administration (page 22)	9,782	13,545	12,400
Rent and utilities	9,236	8,668	9,927
Salaries and benefits	140,386	82,974	105,826
Travel and training	3,951	-	1,939
Office expenses	2,793	1,480	913
Telephone and communication	2,840	1,833	1,957
Equipment	400	27	81
Advertising and promotion	1,400	-	703
	170,788	108,527	133,746
DUE TO (FROM) MINISTRY OF COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ 62,261	\$ (12,630)

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****DOMESTIC VIOLENCE COMMUNITY COORDINATION COMMITTEE - MCSS PROGRAM
YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
MINISTRY OF COMMUNITY AND SOCIAL SERVICES			
Operating grant	\$ 31,820	\$ 31,820	\$ 27,883
One time funding	4,200	4,200	4,200
	<u>36,020</u>	<u>36,020</u>	<u>32,083</u>
EXPENSES			
Salaries and benefits	26,854	16,192	24,687
Travel expenses	-	543	573
Office expenses	3,937	5,035	200
Rent and utilities	1,029	1,320	1,320
Client needs	-	-	125
Telephone and communication	-	600	600
Coordinating committee	4,200	4,200	4,200
	<u>36,020</u>	<u>27,890</u>	<u>31,705</u>
DUE TO MINISTRY OF COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ 8,130	\$ 378

HEARST, KAP., S-R-F. COUNSELLING SERVICES

STATEMENT OF OPERATIONS

ONE TIME FUNDING - MCSS PROGRAM

YEAR ENDED MARCH 31, 2020

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
MINISTRY OF COMMUNITY AND SOCIAL SERVICES			
APP telephone	\$ -	\$ -	\$ 3,937
WISH program - Kapuskasing	-	-	5,531
COVID-19	5,732	5,732	-
International Women's Day	-	-	11,000
Marketing - Kapuskasing	-	-	7,400
Social Infrastructure Fund	10,200	10,200	40,925
Capacity Building	11,238	11,238	25,670
Emergency Services	-	-	27,238
Emergency Shelter - Moosonee	-	-	26,600
Prevention services	35,133	35,133	-
Quality of life services	41,570	41,570	-
OTHER REVENUES	-	2,252	-
	<u>103,873</u>	<u>106,125</u>	<u>148,301</u>
EXPENSES			
APP telephone	-	-	3,991
WISH program - Kapuskasing	-	-	5,164
COVID-19	5,732	5,732	-
International Women's Day	-	2,252	10,850
Marketing - Kapuskasing	-	-	7,123
Social Infrastructure Fund	10,200	10,200	11,042
Capacity Building	11,238	11,238	12,029
Emergency Services	-	-	27,238
Emergency Shelter - Moosonee	-	-	26,020
Prevention and quality of life services	76,703	76,703	-
	<u>103,873</u>	<u>106,125</u>	<u>103,457</u>
DUE TO MINISTRY OF COMMUNITY AND SOCIAL SERVICES (Note 5)			
	\$ -	\$ -	\$ 44,844

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****WELL BEING PROJECT - MINISTRY OF TOURISM, CULTURE AND SPORT****YEAR ENDED MARCH 31, 2020**

	Budget (Unaudited)	2020 Actual	2019 Actual
REVENUES			
Ministry of Tourism, Culture and Sport	\$ 70,721	\$ 65,739	\$ 53,544
EXPENSES			
Salaries and benefits	48,321	44,754	28,088
Activities and workshops	15,200	14,917	19,722
Equipment	-	390	2,186
Client needs	3,200	1,678	3,548
Administration fees	4,000	4,000	-
	70,721	65,739	53,544
SURPLUS FOR THE YEAR	\$ -	\$ -	\$ -