

MCFD COOPERATIVE GAINS SAVINGS PLAN - SUMMARY TEMPLATE

SDA	LSA	DATE:	09-Apr-14
South Van Isle	Victoria		

COMMUNITY SERVICES MANAGER:	Sarah Bower
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PROCUREMENT MANAGER:	Alain Goulet
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AGENCY NAME	Phoenix Human Services Association	DAA	Non-Union	CSSEA	HEABC
		SELECT	SELECT	YES	SELECT

TOTAL OF ANNUAL CONTRACT PAYMENTS	CSSEA (or non-union)	\$2,931,160.00	ANNUAL AGENCY DECLARED TOTAL COST PRESSURE:	\$69,851.00
	HEABC	\$0.00		

AGENCY FUNDING REQUESTED (Per FY)	FY 2013/14	\$39,378.00	TOTAL FUNDING REQUESTED
	FY 2014/15	\$28,171.00	\$67,549.00

MCFD ESTIMATED INCREASES:		2013/14	2014/15 (up to Mar 2015)	TOTAL
	CSSEA	\$54,959.25	\$87,934.80	\$142,894.05
	HEABC	\$0.00	\$0.00	\$0.00
	DAA	\$0.00	\$0.00	\$0.00

AGENCY TOTAL DECLARED COST PRESSURES	2013/14	2014/15 (up to Mar 2015)	TOTAL
	\$39,378.00	\$69,851.00	\$109,229.00

Total of Agency Unearned Revenue	\$41,680.00	Total UR used for C-Gains UR from which Service Line	\$41,680.00
			14304

CONTRACT MODIFICATION REQUIRED?	YES
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SHORT TERM FUNDING STRATEGIES (September 2013 - March 2014)		
DESCRIPTION	TIMEFRAME	ESTIMATED SAVINGS/REVENUE
TOTAL		\$0.00

LONG TERM FUNDING STRATEGIES (March 2014 and beyond)		
DESCRIPTION	TIMEFRAME	ESTIMATED
agency has reduced payroll administrator to half time, changed benefits provider, subleased some of their office space to other agencies, negotiated a pooled minutes cell phone plan; moved their administration services to a smaller location		
TOTAL		\$0.00

Procurement Manager/CSM comments.
<i>This agency has implemented a number of efficiencies in an effort to reduce their operational costs as a means to protect their service delivery levels. In addition the agency has identified \$41,680 in unearned revenue they propose to apply against the cost pressure created by the CSSEA wage/benefit increases.</i>

RECOMMENDATION
We recommend that the funding for increased salary costs be approved as requested.

REVIEWED BY	CSM: Sarah Bower	<i>Please provide a list of this agency's contracts (\$s and totals) along with a completed copy of this Summary to the Procurement Governance Team (Melanie Finley and Andrea Ames)</i>
APPROVED BY	EDS:	

* Please note - typing in your name is the equivalent to providing a signature

MCFD COOPERATIVE GAINS SAVINGS PLAN - SUMMARY TEMPLATE

SDA	LSA	DATE:	12-Mar-14
South Van Isle	Victoria		

COMMUNITY SERVICES MANAGER:	Sarah Bower
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PROCUREMENT MANAGER:	Alain Goulet
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AGENCY NAME	Phoenix Human Services Association	DAA	Non-Union	CSSEA	HEABC
		SELECT	SELECT	YES	SELECT

TOTAL OF ANNUAL CONTRACT PAYMENTS	CSSEA (or non-union)	\$2,931,160.00	ANNUAL AGENCY DECLARED TOTAL COST PRESSURE:	\$64,879.00
	HEABC	\$0.00		

AGENCY FUNDING REQUESTED (Per FY)	FY 2013/14	\$34,406.00	TOTAL FUNDING REQUESTED
	FY 2014/15	\$23,199.00	\$57,605.00

MCFD ESTIMATED INCREASES:		2013/14	2014/15 (up to Mar 2015)	TOTAL
	CSSEA	\$54,959.25	\$87,934.80	\$142,894.05
	HEABC	\$0.00	\$0.00	\$0.00
	DAA	\$0.00	\$0.00	\$0.00

AGENCY TOTAL DECLARED COST PRESSURES	2013/14	2014/15 (up to Mar 2015)	TOTAL
	\$34,406.00	\$64,879.00	\$99,285.00

Total of Agency Unearned Revenue	\$41,680.00	Total UR used for C-Gains UR from which Service Line	\$41,680.00
			14304

CONTRACT MODIFICATION REQUIRED?	YES
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SHORT TERM FUNDING STRATEGIES (September 2013 - March 2014)		
DESCRIPTION	TIMEFRAME	ESTIMATED SAVINGS/REVENUE
TOTAL		\$0.00

LONG TERM FUNDING STRATEGIES (March 2014 and beyond)		
DESCRIPTION	TIMEFRAME	ESTIMATED
agency has reduced payroll administrator to half time, changed benefits provider, subleased some of their office space to other agencies, negotiated a pooled minutes cell phone plan; moved their administration services to a smaller location		
TOTAL		\$0.00

Procurement Manager/CSM comments.
<i>This agency has implemented a number of efficiencies in an effort to reduce their operational costs as a means to protect their service delivery levels. In addition the agency has identified \$41,680 in unearned revenue they propose to apply against the cost pressure created by the CSSEA wage/benefit increases.</i>

RECOMMENDATION

REVIEWED BY	CSM: sarah Bower	Please provide a list of this agency's contracts (\$s and totals) along with a completed copy of this Summary to the Procurement Governance Team (Melanie Finley and Andrea Ames)
APPROVED BY:	EDS:	

* Please note - typing in your name is the equivalent to providing a signature

PHOENIX HUMAN SERVICES ASSOCIATION

FINANCIAL STATEMENTS

MARCH 31, 2013



INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF PHOENIX HUMAN SERVICES ASSOCIATION:

We have audited the accompanying financial statements of Phoenix Human Services Association, which comprise the statement of financial position as at March 31, 2013 and the statements of operations and changes in fund balances and the statement of cash flows for the year then ended, and a summary of significant accounting policies and explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects the financial position of Phoenix Human Services Association as at March 31, 2013, its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

McLean, Lizotte, Wheadon and Company

September 25, 2013
Victoria, B.C.

MCLEAN, LIZOTTE, WHEADON AND COMPANY
Certified General Accountants

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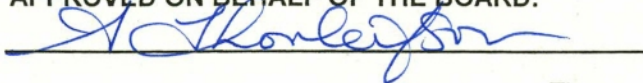
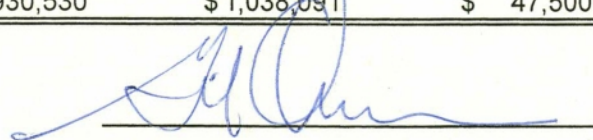
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*denotes partners and professional corporations

PHOENIX HUMAN SERVICES ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2013

	OPERATING FUND	CAPITAL ASSET FUND	RETENTION AND RECRUITMENT FUND	2013	2012
CURRENT ASSETS					
Cash and cash equivalents	\$ 485,426	\$ 2,227	\$ -	\$ 487,653	\$ 471,304
Accounts receivable	73,102			73,102	64,120
Accrued interest receivable	2,925			2,925	1,041
Prepaid expenses	7,239			7,239	7,726
Security deposits					10,795
	568,692	2,227	-	570,919	554,986
CASH AND CASH EQUIVALENTS	361,838	68,498	47,500	477,836	276,100
CAPITAL ASSETS - Note 3		967,366		967,366	991,059
	<u>\$ 930,530</u>	<u>\$ 1,038,091</u>	<u>\$ 47,500</u>	<u>\$ 2,016,121</u>	<u>\$ 1,822,145</u>
CURRENT LIABILITIES					
Accounts payable and accrued liabilities	\$ 35,567	\$ -	\$ -	\$ 35,567	\$ 20,478
Due to government agencies	12,497			12,497	9,893
Accrued interest payable		2,227		2,227	2,283
Deferred revenue	4,428			4,428	68,569
Current portion of mortgage payable		14,016		14,016	13,341
Accrued wages and wage costs payable	81,262			81,262	72,585
Vacation payable	61,531			61,531	66,556
	195,285	16,243	-	211,528	253,705
MORTGAGE PAYABLE - Note 5		515,751		515,751	529,769
	<u>195,285</u>	<u>531,994</u>	<u>-</u>	<u>727,279</u>	<u>783,474</u>
FUND BALANCES - Note 6					
Invested in capital assets	-	437,599		437,599	447,949
Internally restricted	150,000	68,498	47,500	265,998	126,593
Externally restricted	10,469			10,469	21,209
Unrestricted	574,776			574,776	442,920
	735,245	506,097	47,500	1,288,842	1,038,671
	<u>\$ 930,530</u>	<u>\$ 1,038,091</u>	<u>\$ 47,500</u>	<u>\$ 2,016,121</u>	<u>\$ 1,822,145</u>

APPROVED ON BEHALF OF THE BOARD:

The accompanying notes are an integral part of these statements

PHOENIX HUMAN SERVICES ASSOCIATION
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES
FOR THE YEAR-ENDED MARCH 31, 2013

	OPERATING FUND		CAPITAL ASSET FUND		RETENTION AND RECRUITMENT FUND		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
REVENUES								
Contracted services	3,990,725	3,489,050					3,990,725	3,489,050
Interest income	4,823	2,986					4,823	2,986
Donations and other income	8,132	28,568		1,465			8,132	30,033
	<u>4,003,680</u>	<u>3,520,604</u>		<u>1,465</u>			<u>4,003,680</u>	<u>3,522,069</u>
EXPENSES								
Awards and promotions	4,225	3,636			1,000	500	5,225	4,136
Amortization			33,978	35,953			33,978	35,953
Automotive and travel	26,899	28,877					26,899	28,877
Bank charges and other	454	99					454	99
Insurance	10,205	9,979					10,205	9,979
Memberships and dues	7,226	6,903					7,226	6,903
Mortgage interest			26,526	25,406			26,526	25,406
Office and miscellaneous	18,739	22,162					18,739	22,162
Professional fees	42,460	40,314					42,460	40,314
Program costs	207,515	157,516					207,515	157,516
Property taxes	10,179	10,074					10,179	10,074
Rent	140,729	156,599					140,729	156,599
Repairs and maintenance	17,969	13,696					17,969	13,696
Telephone and telecommunications	12,664	13,598					12,664	13,598
Training	11,943	8,307					11,943	8,307
Utilities	12,660	12,406					12,660	12,406
Wages and wage costs	3,157,926	2,838,647					3,157,926	2,838,647
	<u>3,681,793</u>	<u>3,322,813</u>	<u>60,504</u>	<u>61,359</u>	<u>1,000</u>	<u>500</u>	<u>3,743,297</u>	<u>3,384,672</u>
EXCESS (DEFICIENCY) BEFORE OTHER ITEMS	321,887	197,791	(60,504)	(59,894)	(1,000)	(500)	260,383	137,397
Contribution to BC CEO Network - Note 12	(10,212)						(10,212)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	311,675	197,791	(60,504)	(59,894)	(1,000)	(500)	250,171	137,397
FUND BALANCES, BEGINNING OF YEAR	464,129	317,210	526,042	535,064	48,500	49,000	1,038,671	901,274
INTERFUND TRANSFERS - Note 7	(40,559)	(50,872)	40,559	50,872				
FUND BALANCES, END OF YEAR	735,245	464,129	506,097	526,042	47,500	48,500	1,288,842	1,038,671

The accompanying notes are an integral part of these statements

PHOENIX HUMAN SERVICES ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR-ENDED MARCH 31, 2013

	OPERATING ACTIVITIES				FINANCING AND INVESTING ACTIVITIES	
	GENERAL FUND	RETENTION AND RECRUITMENT FUND	TOTAL		CAPITAL ASSET FUND	
	2013	2013	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES						
Excess (deficiency) of revenues over expenses	\$ 311,675	\$ (1,000)	\$ 310,675	\$ 197,291	\$ (60,504)	\$ (59,894)
Adjustments for non-cash item:						
Gain on disposal of capital asset					-	(1,465)
Amortization	-		-		33,978	35,953
	311,675	(1,000)	310,675	197,291	(26,526)	(25,406)
Net change in:						
Accounts receivable	(8,981)		(8,981)	44,127		
Accrued interest receivable	(1,884)		(1,884)	(613)		
Prepaid expenses	487		487	418		
Security deposits	10,795		10,795	1,600		
Accounts payable and accrued liabilities	15,089		15,089	5,885		
Due to government agencies	2,604		2,604	(20,820)		
Accrued interest payable					(55)	334
Deferred revenue	(64,142)		(64,142)	52,617		
Current portion of mortgage payable			-		675	(3,330)
Accrued wages and wage costs payable	8,677		8,677	10,712		
Vacation payable	(5,025)		(5,025)	(14,426)		
	269,295	(1,000)	268,295	276,791	(25,906)	(28,402)
CASH FLOWS FROM INVESTING ACTIVITIES						
Disposition of capital assets					-	2,339
Purchase of capital assets					(10,287)	(17,060)
Cash flows from investing activities	-	-	-	-	(10,287)	(14,721)
CASH FLOWS FROM FINANCING ACTIVITIES						
Principal mortgage payments					(13,342)	(14,852)
Change in current portion of mortgage payable					(675)	3,330
Interfund transfers	(40,559)		(40,559)	(50,872)	40,559	50,872
Cash flows from financing activities	(40,559)		(40,559)	(50,872)	26,542	39,350
INCREASE (DECREASE) IN CASH	228,736	(1,000)	227,736	225,919	(9,651)	(3,773)
CASH AND CASH EQUIVALENTS, BEGINNING OF	618,528	48,500	667,028	441,109	80,376	84,149
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 847,264	\$ 47,500	\$ 894,764	\$ 667,028	\$ 70,725	\$ 80,376
AS REPRESENTED BY:						
Cash	485,426	-	485,426	469,021	2,227	2,283
Guaranteed Investment Certificates-Current	361,838	47,500	409,338	198,007	68,498	78,093
	\$ 847,264	\$ 47,500	\$ 894,764	\$ 667,028	\$ 70,725	\$ 80,376

The accompanying notes are an integral part of these statements

**PHOENIX HUMAN SERVICES ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR-ENDED MARCH 31, 2013**

NOTE 1 - PURPOSE OF THE ORGANIZATION

Phoenix Human Services Association ("Association") is a non-profit society operating programs to provide a variety of services to persons with mental or developmental disabilities and their families. These programs include life skills, recreation, daily activities, counseling, and skill development. The Association also provides services to children and youth who are in the care of the Ministry of Children and Family Development. It is incorporated under the Society Act of British Columbia. It is a registered charity and tax exempt pursuant to the Income Tax Act.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Association prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). 2012 was the first year these standards were adopted.

Fund Accounting

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for the Association's program delivery and administrative activities. The internally restricted amount is for monies set aside during the year for the disputed exit levy with Healthcare Benefit Trust.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Association's capital assets. The internally restricted amounts are monies set aside for the purchase of a building.

The Retention and Recruitment Fund accounts are funds set aside for retention, recruitment and training for existing and new employees.

The Other Eleven Months Fund (TOEMS) is to enhance the development and resilience of clients, their parents and caregivers through life skills activities/training and parenting support and to assist clients with unique and limited financial resources.

The Clinical Supervision Fund is to fund a pilot program to provide external supervision expertise to Core Victoria Family Development and Youth Services teams. As per the agreement with the donor, any unused funds at December 2013 are to be returned to them.

The Shiny Side Up fund is for the benefit of children or youth for items or activities that have a major or significant impact on the quality of life of the child or youth.

Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash and term deposits that are cashable within a year. The amounts segregated from current assets are not available for unrestricted use by the operating fund.

Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. The assets are being amortized over their estimated useful lives at the following annual rates:

Buildings	6% declining balance
Vehicles	30% declining balance
Furniture and Equipment	20% declining balance
Computer Equipment	55% & 45% declining balance
Leasehold Improvements	10% straight line

**PHOENIX HUMAN SERVICES ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR-ENDED MARCH 31, 2013**

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES - continued

Amortization is charged at one-half the above rates for acquisitions in the year. Amortization is reported in the Capital Asset Fund.

Revenue Recognition

Restricted contributions related to the operating fund are recognized as revenue in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Membership fees, included in other income, are recognized as revenue when collected.

Donations in kind

The Association records donated materials, services and facilities in those cases where:

- the Association controls the way they are used;
- there is a measurable basis for arriving at fair value; and
- the services are essential services, which would normally be purchased and paid for if not donated.

The Association would not be able to carry out its activities without the services of many volunteers who donate a considerable number of hours. Because of the difficulty of compiling and valuing these hours, contributed services are not recognized in the financial statements.

Use of Estimates

When preparing financial statements according to ASNPO, the Association makes estimates and assumptions relating to:

- reported amounts of revenue and expenses;
- reported amounts of assets and liabilities; and
- disclosure of contingent assets and liabilities.

Management's assumptions are based on a number of factors, including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates were used when accounting for certain items, such as the useful lives of capital assets and impairment of long-lived assets.

NOTE 3 - CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value	
			2013	2012
Land	\$ 591,529	\$ -	\$ 591,529	\$ 591,529
Building	386,037	53,860	332,177	343,479
Vehicles	31,475	22,166	9,309	13,300
Furniture and equipment	53,271	37,038	16,233	20,291
Computer equipment	42,683	40,979	1,704	2,575
Leasehold Improvements	<u>34,707</u>	<u>18,293</u>	<u>16,414</u>	<u>19,885</u>
	<u>\$ 1,139,702</u>	<u>\$ 172,336</u>	<u>\$ 967,366</u>	<u>\$ 991,059</u>

NOTE 4 - LINE OF CREDIT

The Association has a line of credit of \$150,000 available from Coast Capital Savings. As at year end there is no balance in this account.

**PHOENIX HUMAN SERVICES ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR-ENDED MARCH 31, 2013**

NOTE 5 - MORTGAGE PAYABLE

	<u>2013</u>	<u>2012</u>
Mortgage payable to Coast Capital Savings Credit Union repayable in blended payments of \$3,327 per month including interest at 5.0 %, maturing May 1, 2015	\$ 529,768	\$ 543,110
Less current portion	<u>(14,017)</u> \$ <u>515,751</u>	<u>(13,341)</u> \$ <u>529,769</u>

The aggregate amount of principal payments expected to be paid over the next three years on the above mortgage is as follows:

2014	\$ 14,017
2015	14,726
2016	<u>2,515</u>
	\$ <u>31,258</u>

NOTE 6 - FUND BALANCES

Externally Restricted - Externally restricted funds denote funds with externally imposed restrictions. The funds with externally imposed restrictions on net assets are comprised of:

	<u>2013</u>	<u>2012</u>
The Other Eleven Months Fund	\$ 4,646	\$ 5,128
Clinical Supervision Fund	4,250	13,000
Shiny Side Up Fund	<u>1,573</u>	<u>3,081</u>
	\$ <u>10,469</u>	\$ <u>21,209</u>

Internally Restricted - Internally restricted funds denotes funds that have internally imposed restrictions. The funds with internally imposed restrictions on net assets are comprised of:

	<u>2013</u>	<u>2012</u>
Capital Asset Building Fund	\$ 68,498	\$ 78,093
Retention and Recruitment Fund	47,500	48,500
Healthcare Benefit Trust, Exit Levy, see Note 12	<u>150,000</u>	-
	\$ <u>265,998</u>	\$ <u>126,593</u>

Unrestricted - Unrestricted funds denotes funds that the Association has to meet its ongoing objectives.

NOTE 7 - INTERFUND TRANSFERS

During the year, the Association transferred funds from the operating fund to the capital asset fund for \$692 of the capital asset additions in the year and for the mortgage principal and interest payments of \$39,868.

During the prior year, the Association transferred funds from the operating fund to the capital asset fund for \$10,613 of the capital asset additions in the year and for the mortgage principal and interest payments of \$40,259.

**PHOENIX HUMAN SERVICES ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR-ENDED MARCH 31, 2013**

NOTE 8 - FINANCIAL INSTRUMENTS

The Association uses risk management to monitor and manage its risk arising from financial instruments. These risks include credit risk, interest rate risk, liquidity risk and market risk.

The Association does not use any derivative financial instruments to mitigate these risks.

Credit Risk

Credit risks arise from two sources: cash and cash equivalents and accounts receivable. Cash and cash equivalents are deposited with reputable, major financial institutions to limit credit risk exposure. The credit risk from counter parties not paying accounts receivable is not considered to be significant. The majority of the account receivable is due from the Province of British Columbia.

Interest Rate Risk

The Association is exposed to interest rate risk with respect to the following financial instruments: cash and cash equivalent and mortgage payable. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income and expense.

Liquidity Risk

Liquidity risk exposure is dependent on the receipt of funds from the provincial government to enable the Association to pay its liabilities as they become due.

Market Risk

The association has no investments exposed to market risk.

NOTE 9 - ECONOMIC DEPENDENCE

The Association derives the majority of its income from a Ministry of the Government of British Columbia and Community Living British Columbia.

NOTE 10 - LEASE COMMITMENT

The Association has committed to the rental of two premises one until April 2014 and the other until March 31, 2015. The commitment including common costs and the goods and services tax is approximately:

2014	\$ 150,606
2015	18,323

NOTE 11 - COMMITMENT

The Association has a corporate customer agreement until September 15, 2014 for cellular phone services.

NOTE 12 - CONTINGENCIES

CONTINGENT LIABILITIES

Union contracts are in place that call for certain continuity of salaries for unionized staff. Termination clauses in the funding contracts should allow for funding to cover these payments. In the event of a termination of programs, a liability could exist for payment of on-going salaries.

**PHOENIX HUMAN SERVICES ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR-ENDED MARCH 31, 2013**

NOTE 12 - CONTINGENCIES – continued

The Association contracts with the Province of British Columbia and Community Living British Columbia for revenue. Many of the contracts require the fulfillment of a specified number of service hours. Periodically these hours are reviewed by the Province of British Columbia. Upon review and in the event it is determined that the specified hours have not been fulfilled, it could result that the BC Government requires some of the contracted revenue to be returned.

HEALTHCARE BENEFIT TRUST- EXIT LEVY

Effective June 30, 2010, the Association switched its participation in the long term disability plan with Healthcare Benefit Trust to another provider. Healthcare Benefit Trust has assessed an exit levy of \$204,247, as of January 10, 2011 to cover an unfunded liability. The Association, through the BC CEO Network and the Federation Community Social Services of BC, is disputing this levy with legal action. Should they be unsuccessful in disputing the levy, the legal action is declares that the amount be reimbursed from the Province of British Columbia. The Association has internally restricted \$100,000 in the event they are unsuccessful.

The contribution to the BC CEO Network is to assist with funding the legal fees and costs incurred for the above legal action. Should any of the contribution not be spent or recovered via the legal action, it will be returned to the Association. The Association has internally restricted \$50,000 to further contribute to the BC CEO Network for this matter.

dist_num	dist_name	vendor_num	vendor_name	source	je_header_id	description	invoice_number	contract	effective_date	amount	period_year
		2062284	PHOENIX HUMAN SERVICES ASSOCIATION	Payables	12476206	FY14 CO-OP GAINS OTO	1405130815	KT11113005	2014-06-25	\$ 34,406	2015
		2062284	PHOENIX HUMAN SERVICES ASSOCIATION	Payables	12476206	FY15 CO-OP GAINS OTO	1405130815	KT11113005	2014-06-25	\$ 33,143	2015
176713	ZZ YEAR END MANUAL ACCRUALS	2062284	PHOENIX HUMAN SERVICES ASSOCIATION	Payables	12476206	KT11113005 FY14 CO-OP GAINS & FY15 CO-OP GAINS	1405130815		2014-06-25	\$ (34,406)	2015

MCFD								
Collective Agreement Increases 13-14								
MCFD								
	Base Wages	Apr1.5%	Step 1 (2.5%)	Sub TTL	Jan1.5%		Benefits	Apr13-Mar14
Wages/Brenefits								
FD-KT11113001,3002,3003,3005,3008,3009	792,213	11,261	1,037		3,073		5,841	21,212
MHOT - V990015419	332,680	4,368	1,037		1,306		2,550	9,261
CYSN - KT11113006	317,493	3,695	1,529		1,229		2,452	8,905
	1,442,386	19,324	3,603	22,927		5,608	10,843	39,378
Mileage								-
								39,378
Collective Agreement Increases 14-15								
Wages/Brenefits								
FD-KT11113001,3002,3003,3005,3008,3009		21,212	(same as above)					
MHOT - V990015419		9,261	(same as above)					
CYSN - KT11113006		-	(this has been taken care of through new modification in 13/14)					
		30,473						
Mileage		-						
		30,473						
Forecast for 14/15 is for Collective Agreement increases,								
Increases for benefits and mileage are not included in the forecast								

Item	Received/Completed?	Comments/Status
Financial Statement	Yes	Need breakdown for MCFD only
Revenue/Expense by MCFD only	Yes	All 6 contracts together but not with each program separately.
Output Reports		
Co-operative Gain Submission	Yes	
Data Warehouse Report	Yes	
Access Report		
Co-operative Gain Assessment Document		
Contract Funding Analysis		

vendor_name	PHOENIX HUMAN SERVICES ASSOCIATION
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Sum of amount_billed				
contract	service_line	contract_start_date	contract_end_date	Total
KT11113001	14304 Protect Family Support Pr	2010/12/01	2013/11/30	\$234,610
KT11113001 Total				\$234,610
KT11113002	14527 Home Visiting and Outreac	2011/01/01	2013/12/31	\$33,672
	14529 Parent Training and Educa	2011/01/01	2013/12/31	\$33,672
KT11113002 Total				\$67,344
KT11113003	14197 Family Preservation and R	2011/02/01	2014/01/31	\$0
	14304 Protect Family Support Pr	2011/02/01	2014/01/31	\$286,250
	14305 Non-Protect Family Suppor	2011/02/01	2014/01/31	\$155,000
KT11113003 Total				\$441,250
KT11113005	14304 Protect Family Support Pr	2011/12/01	2014/11/30	\$675,000
KT11113005 Total				\$675,000
KT11113006	15075 Fam Sup for Fam with Chil	2012/04/01	2013/06/30	\$451,440
KT11113006 Total				\$451,440
KT11113008	15075 Fam Sup for Fam with Chil	2012/06/01	2012/08/31	\$28,500
KT11113008 Total				\$28,500
KT11113009	14304 Protect Family Support Pr	2012/06/20	2013/03/31	\$16,186
KT11113009 Total				\$16,186
V990015405A	14304 Protect Family Support Pr	2006/04/01	2012/06/30	\$1,733
V990015405A Total				\$1,733
V990015419A	14284 Community Mental Health P	2006/04/01	2014/03/31	\$559,543
	14551 Family Care Train Insur e	2006/04/01	2014/03/31	\$62,874
V990015419A Total				\$622,418
Grand Total				\$2,538,480

[illegible]

service_line	triple_sub_vote_	sub_sub_vote_	sub_vote_	stob	project	contract_start_date	contract_end_date	system
14304 Protect Family Support Pr	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2010/12/01	2013/11/30	CAS
14304 Protect Family Support Pr	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2010/12/01	2013/11/30	CAS
14304 Protect Family Support Pr	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2010/12/01	2013/11/30	CAS
14527 Home Visiting and Outreac	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/01/01	2013/12/31	CAS
14529 Parent Training and Educa	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/01/01	2013/12/31	CAS
14527 Home Visiting and Outreac	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/01/01	2013/12/31	CAS
14529 Parent Training and Educa	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/01/01	2013/12/31	CAS
14197 Family Preservation and R	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/02/01	2014/01/31	CAS
14305 Non-Protect Family Suppor	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/02/01	2014/01/31	CAS
14304 Protect Family Support Pr	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/02/01	2014/01/31	CAS
14305 Non-Protect Family Suppor	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/02/01	2014/01/31	CAS
14304 Protect Family Support Pr	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2011/12/01	2014/11/30	CAS
15075 Fam Sup for Fam with Chil	18E12 Support Services-CYSN	18C07 Family Support Programs-	18B15 Services for Children & Y	8007 Service Providers	1800000	2012/04/01	2013/06/30	CAS
15075 Fam Sup for Fam with Chil	18E12 Support Services-CYSN	18C07 Family Support Programs-	18B15 Services for Children & Y	8007 Service Providers	1800000	2012/04/01	2013/06/30	CAS
15075 Fam Sup for Fam with Chil	18E12 Support Services-CYSN	18C07 Family Support Programs-	18B15 Services for Children & Y	8007 Service Providers	1800000	2012/04/01	2013/06/30	CAS
15075 Fam Sup for Fam with Chil	18E12 Support Services-CYSN	18C07 Family Support Programs-	18B15 Services for Children & Y	8007 Service Providers	1800000	2012/06/01	2012/08/31	CAS
14304 Protect Family Support Pr	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2012/06/20	2013/03/31	CAS
14304 Protect Family Support Pr	18E29 Family Services	18C43 Family Support Programs-	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2006/04/01	2012/06/30	CAS
14284 Community Mental Health P	18E25 Support Services- CYMH	18C29 Community Based Programs-	18B16 Child & Youth Mental Heal	8007 Service Providers	1800000	2006/04/01	2014/03/31	CAS
14551 Family Care Train Insur e	18E40 Guardianship	18C47 Children & Youth In Care	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2006/04/01	2014/03/31	CAS
14284 Community Mental Health P	18E25 Support Services- CYMH	18C29 Community Based Programs-	18B16 Child & Youth Mental Heal	8007 Service Providers	1800000	2006/04/01	2014/03/31	CAS
14284 Community Mental Health P	18E25 Support Services- CYMH	18C29 Community Based Programs-	18B16 Child & Youth Mental Heal	8007 Service Providers	1800000	2006/04/01	2014/03/31	CAS
14551 Family Care Train Insur e	18E40 Guardianship	18C47 Children & Youth In Care	18B17 Child Safety, Family Supp	8007 Service Providers	1800000	2006/04/01	2014/03/31	CAS
14284 Community Mental Health P	18E25 Support Services- CYMH	18C29 Community Based Programs-	18B16 Child & Youth Mental Heal	8007 Service Providers	1800000	2006/04/01	2014/03/31	CAS

re_file_num	item_description	status	capacity	fixed_amt	vrbl_amt	amount_ordered	amount_cancelled	amount_billed	apr_billed	may_billed	jun_billed
	FY13 Supervised Access & Transportation	Closed For Invoice	0	0	0	230000.04	0	230000.04	19166.67	19166.67	19166.67
	FY13 - Supervised Access & Transportation	Closed For Invoice	0	0	0	354.58	0	354.58	354.58	0	0
	FY13 - Supervised Access & Transportation	Closed For Invoice	0	0	0	4254.96	0	4254.96	354.58	354.58	354.58
	FY13 Family Development Worker	Closed For Invoice	0	0	0	25254	0	25254	2806	2806	2806
	FY13 Family Development Worker	Closed For Invoice	0	0	0	25254	0	25254	2806	2806	2806
	FY13 Family Development Worker	Closed For Invoice	0	0	0	8418	0	8418	0	0	0
	FY13 Family Development Worker	Closed For Invoice	0	0	0	8418	0	8418	0	0	0
	FY13 Family Development Workers & Supported Visits and Transportation	Finally Closed	0	0	0	286250.04	286250.04	0	0	0	0
	FY13 Intensive Parenting Program	Finally Closed	0	0	0	154999.92	154999.92	0	0	0	0
	FY13 FAMILY DEVELOPMENT	Closed For Invoice	0	0	0	286250.04	0	286250.04	23854.17	23854.17	23854.17
	FY13 INTENSIVE PARENTING PROGRAM	Closed For Invoice	0	0	0	154999.92	0	154999.92	12916.66	12916.66	12916.66
	FY13 Protective Family Support	Closed For Invoice	0	0	0	675000	0	675000	56250	56250	56250
	FY13 - CYSN, Child, Youth and Parent Support - Monthly Payments	Finally Closed	0	0	0	433901.16	0	433901.16	36158.43	36158.43	36158.43
	FY13 - CYSN, Child, Youth and Parent Support - Invoice Driven	Open	0	0	0	136375.2	0	15951.48	0	0	10090.26
	CYSN child and youth parent support	Closed For Invoice	0	0	0	1587.24	0	1587.24	0	0	396.81
	CYSN Summer Program FY13	Closed For Invoice	0	0	0	28500	0	28500	0	0	9500
	FY13 SUPERVISED VISITS	Open	0	0	0	22000	0	16186.48	0	0	0
	FY13 Special Services to Kids	Finally Closed	0	0	0	222827.83	221094.97	1732.86	0	0	385.08
	FY13 - Child and Youth Mental Health - Project Alive + MPP APR 12 TO SEP 12	Closed For Invoice	0	0	0	248141.88	0	248141.88	41356.98	41356.98	41356.98
	FY13 - Children in Care - Family Caregiver training + MPP APR 12 TO SEP 12	Closed For Invoice	0	0	0	62210.52	0	62210.52	10368.42	10368.42	10368.42
	FY13 - Child and Youth Mental Health - OTO	Closed For Invoice	0	0	0	59.3	0	59.3	0	0	59.3
	FY13 - Child and Youth Mental Health - MPP	Closed For Invoice	0	0	0	88	0	88	0	0	35.2
	FY13 - Children in Care - MPP	Closed For Invoice	0	0	0	663.55	0	663.55	0	0	265.42
	FY13 - CYMH - Project Alive	Closed For Invoice	0	0	0	311254.26	0	311254.26	0	0	0

jul_billed	aug_billed	sep_billed	oct_billed	nov_billed	dec_billed	jan_billed	feb_billed	mar_billed	other_fiscal_billed	amount_remaining
19166.67	19166.67	19166.67	19166.67	19166.67	19166.67	19166.67	19166.67	19166.67	0	0
0	0	0	0	0	0	0	0	0	0	0
354.58	354.58	354.58	354.58	354.58	354.58	354.58	354.58	354.58	0	0
2806	2806	2806	2806	2806	2806	0	0	0	0	0
2806	2806	2806	2806	2806	2806	0	0	0	0	0
0	0	0	0	0	0	2806	2806	2806	0	0
0	0	0	0	0	0	2806	2806	2806	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
23854.17	23854.17	23854.17	23854.17	23854.17	23854.17	23854.17	23854.17	23854.17	0	0
12916.66	12916.66	12916.66	12916.66	12916.66	12916.66	12916.66	12916.66	12916.66	0	0
56250	56250	56250	56250	56250	56250	56250	56250	56250	0	0
36158.43	36158.43	36158.43	36158.43	36158.43	36158.43	36158.43	36158.43	36158.43	0	0
0	802.66	1605.32	601.16	740.8	740.8	740.8	0	629.68	0	120423.72
132.27	132.27	132.27	132.27	132.27	132.27	132.27	132.27	132.27	0	0
9500	9500	0	0	0	0	0	0	0	0	0
0	0	2574.28	1981.64	2370.56	2592.8	2222.4	0	4444.8	0	5813.52
1347.78	0	0	0	0	0	0	0	0	0	0
41356.98	41356.98	41356.98	0	0	0	0	0	0	0	0
10368.42	10368.42	10368.42	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
17.6	17.6	17.6	0	0	0	0	0	0	0	0
132.71	132.71	132.71	0	0	0	0	0	0	0	0
0	0	0	51875.71	51875.71	51875.71	51875.71	51875.71	51875.71	0	0

Vendor: Phoenix Human Services Association
Year: FY13

Contract #	Contract Term	Program Name (Contract)	Program Service Line	Program funding (Contract)	Annualized	Program Name (MCFD Financial Summary)	Program funding (MCFD Financial Summary)	Variance	Comments
KT11113001	01-Dec-10	30-Nov-13	Supervised Access & Transportation	Monitoring and Supervision	\$540,000	\$180,000		\$180,000	
			Supervised Access & Transportation	Transportation	\$150,000	\$50,000		\$50,000	
			Monitoring and Supervision	Monitoring and Supervision	\$25,000	\$8,333		\$8,333	
KT11113002	01-Jan-11	31-Dec-13	Training and Education General		\$33,672	\$33,672		\$33,672	
			Outreach General		\$33,672	\$33,672		\$33,672	
KT11113003	01-Feb-11	31-Jan-14	Family Preservation and Reunification	Intervention	\$188,437.68	\$62,813		\$62,813	
			Linking and Brokerage		\$188,437.32	\$62,812		\$62,812	
			Outreach		\$188,437.68	\$62,813		\$62,813	
			Training and Education		\$188,437.32	\$62,812		\$62,812	
			Intensive Parenting Program	Information and Referral	\$77,499.72	\$25,833		\$25,833	
				Intervention	\$77,500.08	\$25,833		\$25,833	
				Mentoring	\$77,500.08	\$25,833		\$25,833	
				Monitoring and Supervision	\$77,499.72	\$25,833		\$25,833	
				Outreach	\$77,500.08	\$25,833		\$25,833	
				Training and Education	\$77,500.08	\$25,833		\$25,833	
			Supported Family Visits and Transportation	Mentoring	\$52,499.88	\$17,500		\$17,500	
				Transportation	\$52,500.24	\$17,500		\$17,500	
KT11113005	01-Dec-11	30-Nov-14	Family Preservation and Reunification	Crisis Response	\$506,250.00	\$168,750		\$168,750	
				Intervention	\$506,251.00	\$168,750		\$168,750	
				Outreach	\$506,252.00	\$168,751		\$168,751	
				Training and Education	\$506,253.00	\$168,751		\$168,751	
KT11113006	01-Jul-11	30-Sep-13	Child, Youth, and Parent Support	Intervention - General	\$108,872.10	\$33,499		\$33,499	Payment for this contract = \$451K???
				Intervention - Supportive Advice	\$34,094	\$10,490		\$10,490	
KT11113008	01-Jun-12	31-Aug-12	Contract file not on LAN		\$28,500	\$28,500		\$28,500	
KT11113009	20-Jun-12	31-Mar-13	Family Preservation and Reunification	Monitoring and Supervision	\$22,000	\$22,000		\$22,000	
V990015405A	01-Apr-06	30-Jun-12			\$1,733	\$1,733		\$1,733	Information from pivot only
V990015419A	01-Apr-06	31-Mar-14			\$559,543	\$559,543		\$559,543	Information from pivot only
					\$62,874	\$62,874		\$62,874	Information from pivot only
								\$0	
								\$0	
					\$4,948,716	\$2,140,569	\$0	\$2,140,569	

MCFD								
Collective Agreement Increases 13-14								
MCFD								
	Base Wages	Apr1.5%	Step 1 (2.5%)	Sub TTL	Jan1.5%		Benefits	Apr13-Mar14
Wages/Brenefits								
FD-KT11113001,3002,3003,3005,3008,3009	792,213	11,261	1,037		3,073		5,841	21,212
MHOT - V990015419	332,680	4,368	1,037		1,306		2,550	9,261
CYSN - KT11113006	317,493	3,695	1,529		1,229		2,452	8,905
	1,442,386	19,324	3,603	22,927		5,608	10,843	39,378
Mileage								-
								39,378
Collective Agreement Increases 14-15								
Wages/Brenefits								
FD-KT11113001,3002,3003,3005,3008,3009		21,212	(same as above)					
MHOT - V990015419		9,261	(same as above)					
CYSN - KT11113006		-	(this has been taken care of through new modification in 13/14)					
		30,473						
Mileage		-						
		30,473						
Forecast for 14/15 is for Collective Agreement increases,								
Increases for benefits and mileage are not included in the forecast								

[illegible]

Co-operative gain increase estimate				
CSSEA	Increase	2013/2014 baseline	Cumulative	
		\$ 2,018,056.00		
Apr 1 - Dec 31, 2013	1.50%	\$ 22,703.13		
Jan 1 - Mar 31, 2014	1.50%	\$ 7,681.23		
Apr 1 - Mar 31, 2015		\$ 30,724.90		
		\$ 61,109.26	\$ 91,493.61	
HEABC	Increase	2012/2013 baseline	2013/2014 baseline	Cumulative
		\$ 1,981,905.00	\$ 2,018,056.00	
Apr 1 - Mar 31, 2013 (for 2012 retroactive)	2.00%	\$ 39,638.10		
Apr 1 - Mar 31, 2013	1.00%	\$ 40,034.48		
Apr 1 - Mar 31, 2014		\$ 40,764.73		
		\$ 120,437.31		\$200,109.89
Assumption:				
FY March 31, 2012 Wage expense was equal to FY March 31, 2013 Wage Expense				

Item	Received/Completed?	Comments/Status
Financial Statement	Yes	Need breakdown for MCFD only
Revenue/Expense by MCFD only	Yes	All 6 contracts together but not with each program separately.
Output Reports		
Co-operative Gain Submission	Yes	
Data Warehouse Report	Yes	
Access Report		
Co-operative Gain Assessment Document		
Contract Funding Analysis		

vendor_name	PHOENIX HUMAN SERVICES ASSOCIATION
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Sum of amount_billed				
contract	service_line	contract_start_date	contract_end_date	Total
KT11113001	14304 Protect Family Support Pr	2010/12/01	2013/11/30	\$234,610
KT11113001 Total				\$234,610
KT11113002	14527 Home Visiting and Outreac	2011/01/01	2013/12/31	\$33,672
	14529 Parent Training and Educa	2011/01/01	2013/12/31	\$33,672
KT11113002 Total				\$67,344
KT11113003	14197 Family Preservation and R	2011/02/01	2014/01/31	\$0
	14304 Protect Family Support Pr	2011/02/01	2014/01/31	\$286,250
	14305 Non-Protect Family Suppor	2011/02/01	2014/01/31	\$155,000
KT11113003 Total				\$441,250
KT11113005	14304 Protect Family Support Pr	2011/12/01	2014/11/30	\$675,000
KT11113005 Total				\$675,000
KT11113006	15075 Fam Sup for Fam with Chil	2012/04/01	2013/06/30	\$451,440
KT11113006 Total				\$451,440
KT11113008	15075 Fam Sup for Fam with Chil	2012/06/01	2012/08/31	\$28,500
KT11113008 Total				\$28,500
KT11113009	14304 Protect Family Support Pr	2012/06/20	2013/03/31	\$16,186
KT11113009 Total				\$16,186
V990015405A	14304 Protect Family Support Pr	2006/04/01	2012/06/30	\$1,733
V990015405A Total				\$1,733
V990015419A	14284 Community Mental Health P	2006/04/01	2014/03/31	\$559,543
	14551 Family Care Train Insur e	2006/04/01	2014/03/31	\$62,874
V990015419A Total				\$622,418
Grand Total				\$2,538,480

Co-operative gain increase estimate				
CSSEA	Increase	2013/2014 baseline	Cumulative	
		\$ 2,018,056.00		
Apr 1 - Dec 31, 2013	1.50%	\$ 22,703.13		
Jan 1 - Mar 31, 2014	1.50%	\$ 7,681.23		
Apr 1 - Mar 31, 2015		\$ 30,724.90		
		\$ 61,109.26	\$ 91,493.61	
HEABC	Increase	2012/2013 baseline	2013/2014 baseline	Cumulative
		\$ 1,981,905.00	\$ 2,018,056.00	
Apr 1 - Mar 31, 2013 (for 2012 retroactive)	2.00%	\$ 39,638.10		
Apr 1 - Mar 31, 2013	1.00%	\$ 40,034.48		
Apr 1 - Mar 31, 2014		\$ 40,764.73		
		\$ 120,437.31		\$200,109.89
Assumption:				
FY March 31, 2012 Wage expense was equal to FY March 31, 2013 Wage Expense				
Co-operative gain increase estimate				
CSSEA	Increase	2013/2014 baseline	Cumulative	

Supplier	Payment_start	Payment_end	Extend	Catalog of Service	Stage	Contract number	Contract item	Contract Mgr	Triple Sub Vote	RC	Service Line	STOB	Prog Name
PHOENIX HUMAN SERVICES ASSOCIATION	01-Apr-13	30-Jun-13	FALSE		In Contract	KT11113009	K07488	Sarah Bower	Protective Family Support	KPA	14304	8007	Supervised Access/Visitation
PHOENIX HUMAN SERVICES ASSOCIATION	01-Jul-13	30-Sep-13	FALSE	CYSN-CYSN contracted child, youth, parent support (CofS)	In Contract	KT11113006	K07432	Sarah Bower	CYSN-Children' CLS	KPA	15075	8007	Child and Youth Care Workers Program
PHOENIX HUMAN SERVICES ASSOCIATION	01-Jun-13	31-Aug-13	FALSE	ECD and Child Care-Child Care Resource and Referral	In Contract	KT11113010	K07383	Sarah Bower	Children & Yth with Special Needs	KPA	15075	8007	Summer Program - CYSN
PHOENIX HUMAN SERVICES ASSOCIATION	01-Apr-13	30-Jun-13	FALSE	(A) Fam Dev/Yth Srv-Family Preservation and Reunification (CofS)	In Contract	KT11113009	K07362	Sarah Bower	Protective Family Support	KPA	14304	8007	Supervised Access/Visitation
PHOENIX HUMAN SERVICES ASSOCIATION	01-Apr-13	30-Jun-13	TRUE		In Contract	KT11113006	K07229	Sarah Bower	CYSN-Children' CLS	KPA	15075	8007	Child and Youth Care Workers Program
PHOENIX HUMAN SERVICES ASSOCIATION	01-Jan-13	31-Dec-13	TRUE	(A) Fam Dev/Yth Srv-Services to Strengthen Families (CofS)	In Contract	KT11113002	K07078	Sarah Bower	Strengthening Families	KPA	14527	8007	Out-of-Care Support Worker
PHOENIX HUMAN SERVICES ASSOCIATION	01-Jan-13	31-Dec-13	TRUE	(A) Fam Dev/Yth Srv-Services to Strengthen Families (CofS)	In Contract	KT11113002	K07078	Sarah Bower	Strengthening Families	KPA	14529	8007	Out-of-Care Support Worker
PHOENIX HUMAN SERVICES ASSOCIATION	01-Oct-12	31-Mar-13	FALSE	(C) Children in Care-Permanency Care:	In Contract	V990015419A	K07012	Patti Simmons	Children in Care	KRA	14551	8007	Caregiver Support Services
PHOENIX HUMAN SERVICES ASSOCIATION	01-Oct-12	31-Mar-13	TRUE	CYMH-Training and Education	In Contract	V990015419A	K07012	Patti Simmons	Children in Care	KRA	14551	8007	Caregiver Support Services
PHOENIX HUMAN SERVICES ASSOCIATION	01-Oct-12	31-Mar-13	FALSE		In Contract	V990015419A	K07012	Patti Simmons	Child & Youth Mental Health	KRA	14284	8007	Project Alive
PHOENIX HUMAN SERVICES ASSOCIATION	01-Oct-12	31-Mar-13	TRUE	CYMH-Suicide Awareness Intervention	In Contract	V990015419A	K07012	Patti Simmons	Child & Youth Mental Health	KRA	14284	8007	Project Alive
PHOENIX HUMAN SERVICES ASSOCIATION	20-Jun-12	31-Mar-13	FALSE	(A) Fam Dev/Yth Srv-Family Preservation and Reunification (CofS)	In Contract	KT11113009	K06949	Sarah Bower	Protective Family Support	KPA	14304	8007	Supervised Access/Visitation
PHOENIX HUMAN SERVICES ASSOCIATION	01-Apr-12	31-Mar-13	FALSE	CYSN-CYSN contracted child, youth, parent support (CofS)	In Contract	KT11113006	K06883	Sarah Bower	CYSN-Children' CLS	KPA	15075	8007	Child and Youth Care Workers Program
PHOENIX HUMAN SERVICES ASSOCIATION	01-Mar-12	30-Nov-13	TRUE	(A) Fam Dev/Yth Srv-Family Preservation and Reunification (CofS)	In Contract	KT11113001	K06862	Sarah Bower	Supports within the Community	KPA	14304	8007	Supervised Access & Transportation
PHOENIX HUMAN SERVICES ASSOCIATION	01-Apr-12	31-Mar-13	TRUE	CYSN-CYSN contracted child, youth, parent support (CofS)	In Contract	KT11113006	K06840	Sarah Bower	CYSN-Children' CLS	KPA	15075	8007	Child and Youth Care Workers Program

Prog Desc	Service Area	Aboriginal?	Fiscal Year	Cont notice period
Payments to programs that provide the opportunity for children in care and their parents and other family members to meet in a physically and emotionally safe and supportive environment and to provide thorough and objective/neutral observation.	South Island	Non AB	2014	60
Guidance provided to a child, youth, family/caregivesr to support personal growth, development or situational change.	South Island	Non AB	2014	60
Range of community based services including parent support groups, parent skills training, counselling life skills, and organized activities.	South Island	Non AB	2014	30
Payments to programs that provide the opportunity for children in care and their parents and other family members to meet in a physically and emotionally safe and supportive environment and to provide thorough and objective/neutral observation.	South Island	Non AB	2014	60
Guidance provided to a child, youth, family/caregivesr to support personal growth, development or situational change.	South Island	Non AB	2014	60
Out-of-Care Support Worker	South Island	Non AB	2013	60
Out-of-Care Support Worker	South Island	Non AB	2013	60
Caregiver Support Services - provision of brief, clinical and educative support services primarily to caregivers who are charged with managing referred children/youth in the care of the MCFD.	South Island	Non AB	2013	60
Caregiver Support Services - provision of brief, clinical and educative support services primarily to caregivers who are charged with managing referred children/youth in the care of the MCFD.	South Island	Non AB	2013	60
Project Alive - provision of an intensive and enhanced range of MH Services to high risk, diagnostically and therapeutically complex children/yth that manifest extremely disruptive, often aggressive and/or self-destructive behaviours	South Island	Non AB	2013	60
Project Alive - provision of an intensive and enhanced range of MH Services to high risk, diagnostically and therapeutically complex children/yth that manifest extremely disruptive, often aggressive and/or self-destructive behaviours	South Island	Non AB	2013	60
Payments to programs that provide the opportunity for children in care and their parents and other family members to meet in a physically and emotionally safe and supportive environment and to provide thorough and objective/neutral observation.	South Island	Non AB	2013	60
Guidance provided to a child, youth, family/caregivesr to support personal growth, development or situational change.	South Island	Non AB	2013	60
Supervised Access & Transportation	South Island	Non AB	2013	60
Guidance provided to a child, youth, family/caregivesr to support personal growth, development or situational change.	South Island	Non AB	2013	60

Contract Start	Contract_End	Comments	Active Mths	start_date	end_date	Site_Num	Monthly amt	Variable amt	OTO	Invoiced	Annualized	Fiscal Amt	GST_Monthly_amt
20-Jun-12	30-Jun-13	Increase to aggregate to cover last invoice PHO 13	3	2013-04-01	2013-06-30			\$0.00	\$0.00	\$55.89	\$56	\$56	
01-Apr-12	30-Sep-13	3 month extention to September 2013	3	2013-07-01	2013-09-30	2062284-001	\$36,290.70	\$0.00	\$0.00	\$34,093.80	\$469,582	\$142,966	
01-Jun-13	31-Aug-13	Summer Program	3	2013-06-01	2013-08-31	2062284-001	\$9,500.00	\$0.00	\$0.00	\$0.00	\$114,000	\$28,500	
20-Jun-12	30-Jun-13	New contract - hourly rate of \$37.04/hour.	3	2013-04-01	2013-06-30	2062284-001	\$0.00	\$0.00	\$0.00	\$7,222.80	\$7,223	\$7,223	
01-Apr-12	30-Jun-13	3 month extention	12	2013-04-01	2014-03-31	2062284-001	\$36,290.70	\$0.00	\$0.00	\$34,093.80	\$469,582	\$469,582	
01-Jan-11	31-Dec-13	Agreement extended for an additional six months at current rates	3	2013-01-01	2013-03-31	2062284-001	\$2,806.00	\$0.00	\$0.00	\$0.00	\$33,672	\$8,418	
01-Jan-11	31-Dec-13	Interim 6m funding pending permanent solution.	3	2013-01-01	2013-03-31	2062284-001	\$2,806.00	\$0.00	\$0.00	\$0.00	\$33,672	\$8,418	
01-Jul-03	31-Mar-13	Recovery of unearned income \$63,809.28, balance from Resp. 14284.	6	2012-10-01	2013-03-31	2062284-001	-\$10,501.13	\$0.00	\$0.00	\$0.00	-\$126,014	-\$63,007	
01-Jul-03	31-Mar-13		6	2012-10-01	2013-03-31	2062284-001	\$10,501.13	\$0.00	\$0.00	\$0.00	\$126,014	\$63,007	
01-Jul-03	31-Mar-13	Recovery of unearned revenue in combination with Resp 14551 = \$63,809.28.	6	2012-10-01	2013-03-31	2062284-001	-\$133.75	\$0.00		\$0.00	-\$1,605	-\$803	
01-Jul-03	31-Mar-13		6	2012-10-01	2013-03-31	2062284-001	\$41,374.58	\$0.00		\$0.00	\$496,495	\$248,247	
20-Jun-12	31-Mar-13	New contract - hourly rate of \$37.04/hour.	10	2012-06-20	2013-03-31	2062284-001	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000	\$22,000	0.00
01-Apr-12	31-Mar-13	Aggregate increase. MPP adjustment.	12	2012-04-01	2013-03-31	2062284-001	\$132.27	\$0.00	\$0.00	\$0.00	\$1,587	\$1,587	0.00
01-Dec-10	30-Nov-13	Aggregate increased by \$354.58 per month effective March 1, 2012 for the reclassification of an employee from Grid 12 to Grid 14.	12	2012-04-01	2013-03-31	2062284-001	\$19,521.25	\$0.00	\$0.00	\$0.00	\$234,255	\$234,255	0.00
01-Apr-12	31-Mar-13	New contract replaces V990015420.	12	2012-04-01	2013-03-31	2062284-001	\$36,158.43	\$0.00	\$0.00	\$136,375.20	\$570,276	\$570,276	0.00
											\$2,450,795		

GST_Variable_amt	GST_OTO	GST_Invoiced	Monthly Amt	Invoiced	Variable Amt	OTO Amt	# of FTE	Total hours	Individual hrs	Group hrs	Input_other	other_desc	# Grp Sessions	Individual_hrs	Group_hrs	# of Participant	num of Fam	other_units	other_desc	Project
			0.00	55.89	0.00	0.00														1800000
			36,290.70	34,093.80	0.00	0.00		1964		1964						29				
			9,500.00	0.00	0.00	0.00		210								26				1800000
			0.00	7,222.80	0.00	0.00		195								2				1800000
			36,290.70	34,093.80	0.00	0.00														1800000
			2,806.00	0.00	0.00	0.00		454												1800000
			2,806.00	0.00	0.00	0.00		454												1800000
			-10,501.13	0.00	0.00	0.00														1800000
			10,501.13	0.00	0.00	0.00	6.92	6297.2						1365		97				1800000
			-133.75	0.00	0.00	0.00														1800000
			41,374.58	0.00	0.00	0.00														1800000
0.00	0.00	0.00	0.00	22,000.00	0.00	0.00						Social Worker & Qualified Staff		585		2				1800000
0.00	0.00	0.00	132.27	0.00	0.00	0.00														1800000
0.00	0.00	0.00	19,521.25	0.00	0.00	0.00	3.14	5714.8				Degreed Staff		148				500	yearly	1800000
0.00	0.00	0.00	36,158.43	136,375.20	0.00	0.00	9	16380				Degreed Staff, Qualified Staff			3640	34				1800000

Vendor: Phoenix Human Services Association
Year: FY13

Contract #	Contract Term	Program Name (Contract)	Program Service Line	Program funding (Contract)	Annualized	Contract # (MCFD Financial Summary)	Program Name (MCFD Financial Summary)	Program funding (MCFD Financial Summary)	Variance	Comments
KT11113001	01-Dec-10 30-Nov-13	Supervised Access & Transportation	Monitoring and Supervision	\$540,000	\$180,000	KT11113001	Sup Access	\$234,255	-\$54,255	
		Supervised Access & Transportation	Transportation	\$150,000	\$50,000				\$50,000	
		Monitoring and Supervision	Monitoring and Supervision	\$25,000	\$8,333				\$8,333	
				\$715,000	\$238,333			\$234,255	\$4,078	
KT11113002	01-Jan-11 31-Dec-13	Training and Education General		\$33,672	\$33,672	KT11113002	Out of Care	\$67,344	-\$33,672	
		Outreach General		\$33,672	\$33,672				\$33,672	
				\$67,344	\$67,344			\$67,344	\$0	
KT11113003	01-Feb-11 31-Jan-14	Family Preservation and Reunification	Intervention	\$188,437.68	\$62,813	KT11113003	Westshore	\$441,250	-\$378,437	
			Linking and Brokerage	\$188,437.32	\$62,812				\$62,812	
			Outreach	\$188,437.68	\$62,813				\$62,813	
			Training and Education	\$188,437.32	\$62,812				\$62,812	
		Intensive Parenting Program	Information and Referral	\$77,499.72	\$25,833				\$25,833	
			Intervention	\$77,500.08	\$25,833				\$25,833	
			Mentoring	\$77,500.08	\$25,833				\$25,833	
			Monitoring and Supervision	\$77,499.72	\$25,833				\$25,833	
			Outreach	\$77,500.08	\$25,833				\$25,833	
			Training and Education	\$77,500.08	\$25,833				\$25,833	
		Supported Family Visits and Transportation	Mentoring	\$52,499.88	\$17,500				\$17,500	
			Transportation	\$52,500.24	\$17,500				\$17,500	
				\$1,323,749.88	\$441,249.96			\$441,250	-\$0	
KT11113005	01-Dec-11 30-Nov-14	Family Preservation and Reunification	Crisis Response	\$506,250.00	\$168,750	KT11113005	Core Victoria	\$675,000	-\$506,250	
			Intervention	\$506,251.00	\$168,750				\$168,750	
			Outreach	\$506,252.00	\$168,751				\$168,751	
			Training and Education	\$506,253.00	\$168,751				\$168,751	
				\$2,025,006.00	\$675,002.00			\$675,000	\$2	
KT11113006	01-Jul-11 30-Sep-13	Child, Youth, and Parent Support	Intervention - General	\$570,276.36	\$427,707	KT11113006	Children	\$443,974	-\$16,267	Payment for this contract = \$451K??
			Intervention - Supportive Advice		\$0	KT11113006	Bell	\$8,269	-\$8,269	
				\$570,276	\$427,707			\$452,243	-\$24,536	
KT11113008	01-Jun-12 31-Aug-12	Contract file not on LAN		\$28,500	\$28,500	KT11113008	Summer Fun	\$30,700	-\$2,200	
				\$28,500	\$28,500			\$30,700	-\$2,200	
KT11113009	20-Jun-12 31-Mar-13	Family Preservation and Reunification	Monitoring and Supervision	\$22,000	\$22,000				\$22,000	
				\$22,000	\$22,000			\$0	\$22,000	
V990015405A	01-Apr-06 30-Jun-12			\$1,733	\$1,733	V990015405	Special Services	\$1,733	\$0	Information from pivot only
				\$1,733	\$1,733			\$1,733	\$0	
V990015419A	01-Apr-06 31-Mar-14			\$559,543	\$559,543	V990015409	SpecS Godron	\$18,798	\$540,745	Information from pivot only
				\$62,874	\$62,874	V660015419	Mental Health	\$622,418	-\$559,544	Information from pivot only
				\$622,418	\$622,418			\$641,216	-\$18,798	
				\$5,376,027	\$2,524,287			\$2,543,741	-\$19,454	

Vendor: Phoenix Human Services Association
Year: FY13

Contract #	Program Title	Output Unit	Reporting Frequency	Output reported (Vendor)	Minimum Output Requirement (Contract)	Variance	Comments
KT11113001	Supervised Access and Transportation	# Service Units	Quarterly	849	500	349	Extension reduced this requirement from 1500 to 500.
	Transitional Service	# Hours	Upon Contract Completion		446	-446	Not reported
	Interim Youth Services	# Direct Hours	Quarterly		200	-200	Not reported
KT11113002	Out of Care Support - Training and Education	# Direct Hours	Upon Contract Completion		454	-454	
	Out of Care Support - Outreach General	# Direct Hours	Upon Contract Completion		454	-454	
KT11113003	Family Prevention and Reunification - Intervention	# Recipients	Quarterly		300	-300	
		# Direct one-to-one Hours	Quarterly		2270	-2,270	
	Family Prevention and Reunification - Outreach	# Direct Hours	Quarterly		2270	-2,270	
		# Recipients	Quarterly		300	-300	
	Training and Education - General	# Direct Group Hours	Quarterly		2270	-2,270	
		# Recipients	Quarterly		300	-300	
	Linking and Brokerage - General	# Hours	Quarterly		2270	-2,270	
		# Recipients of one-to-one	Quarterly		300	-300	
	Intensive Parenting Program - Monitoring	# Recipients of one-to-one	Quarterly		81	-81	
	Intensive Parenting Program - Intervention	# Recipients	Quarterly		81	-81	
	Intensive Parenting Program - Training and Education	# Recipients	Quarterly		81	-81	
	Intensive Parenting Program - Outreach	# Recipients	Quarterly		81	-81	
	Intensive Parenting Program - Information and Referral	# Inquiries	N/A		N/A		
		# Recipients of one-to-one	Quarterly		81	-81	
KT11113005	Intensive Parenting Program - Monitoring and Supervision	# Recipients	Quarterly		81	-81	
	Supported Family Visits - Transportation	# Recipients	Quarterly		N/A		
	Supported Family Visits - Mentoring	# Recipients of one-to-one	Quarterly		N/A		
	Family Preservation and Reunification - Crisis Response	# Direct Hours	Quarterly		6085	-6,085	
	Family Preservation and Reunification - Intervention	# Direct one-to-one Hours	Quarterly		6085	-6,085	
KT11113006	Family Preservation and Reunification - Outreach	# Direct Hours	Quarterly		6085	-6,085	
	Family Preservation and Reunification - Training and Education	# Direct Group Hours	Quarterly		6085	-6,085	
	CYSN Child Youth and Parent Support	# Recipients	Quarterly	89	34	55	
		# Hours	Quarterly		3640	-3,640	
KT11113008	Summer Program - Recreation General	# Hours	As Scheduled		210	-210	
		# Recipients	As Scheduled		56	-56	
KT11113009	Supervised Access and Visitation	# Recipients	As Scheduled		2	-2	
		# Hours	As Scheduled		585	-585	
V990015405A	N/A					0	
V990015419A	N/A					0	

Contract	Financial Statement backup	MARS	Variance				
KT11113001	\$234,255	\$234,610	-\$355				
KT11113002	\$67,344	\$67,344	\$0				
KT11113003	\$441,250	\$441,250	\$0				
KT11113005	\$675,000	\$675,000	\$0				
KT11113006 (Children)	\$443,974	\$451,440	-\$7,466				
KT11113006 (Bell)	\$8,269		\$8,269				
KT11113008	\$30,700	\$28,500	\$2,200				
KT11113009	\$0	\$16,186	-\$16,186				
V990015405A	\$1,733	\$1,733	\$0				
V990015419A*	\$622,418	\$622,418	\$0				
V990015409**	\$18,798	\$0	\$18,798				
Total	\$2,543,741	\$2,538,480	\$5,261				
* Financial backup submitted shows V660015419. Assumption that this is a typo.							
**This contract could actually be KT11113009 and be a typo on the Financial statement backup.							
Note: Difference between reported funding and MARS data is less than one percent.							

MCFD
Collective Agreement Increases 13-14

MCFD	Apr1.5%	Step 1 (2.5%)		Jan1.5%		Apr13-Mar14
Wages/Brenefits						
FD-KT11113001,3002,3003,3005,3008,3009	11,261	1,037	12,298	3,073	3,073	21,212
MHOT - V990015419	4,368	1,037	5,405	1,306	1,306	9,261
CYSN - KT11113006	3,695	1,529	5,224	1,229	1,229	8,905
						39,378
Mileage						6,585
						45,963

Collective Agreement Increases 14-15

Wages/Brenefits	
FD-KT11113001,3002,3003,3005,3008,3009	21,212
MHOT - V990015419	9,261
CYSN - KT11113006	2,442
	32,915
Mileage	6,585
	39,500

Forecast for 14/15 is for Collective Agreement increases,
Increases for benefits and mileage are not included in the forecast

MCFD - Hours Summary 12/13

Contract #	Name	Contract Hrs	Paid Hours	Differnece
KT11113001 (2.6 FTE's)	Supervised Access	4,732.00	4,969.00	(237.00)
KT11113002 (.75 FTE's)	Out of Care	1,365.00	1,365.00	-
KT11113003 (4.5 FTE's)	West Shore	8,190.00	8,395.14	(205.14)
KT11113005 (7 FTE's)	Core Victoria	12,740.00	12,725.49	14.51
KT11113005 (7 Fixed FTE'S) (2 Billable)	CYSN	12,740.00	10,921.50	1,618.50
KT11113009	Summer Fun	1,213.33	1,213.33	-
V9900015419a (7 FTE"s)	Mental Health	12,740.00	12,230.73	509.27
				1,700.14
	<u>1618.5@18.45</u>	29,861.33		
	<u>81.64@26.94</u>	2,199.38		
		32,060.71		
	Benefits (30%)	9,618.21		
		41,678.92		

NEGOTIATED INCREASES- SAVINGS PROPOSAL FOR MCFD (November 27, 2013)

The negotiated increases from the 2012-14 Collective agreement represented a cost to Phoenix of \$45, 962 for fiscal 13-14.

With the recent modification of the CYSN contract that commenced in October of 2013, we realized a savings of \$3,227 that we applied directly to the funding shortfall.

In view of the recent agreed upon changes in the structure of the services provided through Supervised Visitation contract, we are proposing that the costs be adjusted to reflect the collective agreement increases. The attached worksheet outlines the breakdown of those costs. In effect, we can save an additional \$1754 of that funding shortfall. The funding for the program would not be affected as a result of these modifications. That would leave us with a balance of \$40,981.

We are proposing that the balance be addressed through the application of unearned revenue in the amount of \$41, 680 from fiscal 12-13 from both the CYSN and MHOT programs as outlined on the worksheet. This would leave us with an offset of \$699 that we can apply to fiscal 14-15's funding shortfall of \$34, 246 (i.e. based on the annualized savings from both the CYSN and Supervised Visitation contracts). That would leave us with \$33,547 to make up for the year.

We don't have a savings plan for 14-15 at this point that would exclude some substantial redesign of existing services. We've looked at what we could cut back in our administration to create some savings but we haven't been able to identify any promising options at this point.

We have tried to stay on top of our operational cost pressures over the past number of years in order to protect service delivery levels. Some of the cost-saving initiatives that we have already undertaken include:

- Pooled our training resources with other MCFD agencies since 2004 (South Island Training Initiative)
- Changed our IT support provider (2005)
- Reduced payroll/benefits administrator role to half-time from full-time (2009)
- Changing Benefits Provider (2010)
- Negotiated a merger with CAFCA (2010-11)
- Switched copier/contract to Xerox (2011)
- Sub-leased some of our office space in our Store St. location (2011)
- Changed Payroll provider (2012)
- Negotiated a pooled minutes cell phone plan from Telus (2013)
- Moving our administration to a smaller location (2014)

Nov-13

Proposal for Collective Agreement Increases 13-14

Amount required from MCFD	45,962
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Savings from CYSN Classification	3,227	(Oct-Mar14 (6 mo.))
*Proposed Savings from SA Changes	1,754	Dec-Mar14 (4 mo.)
(see attached)	4,981	

Adjust amount	<u>40,981</u>
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Unearned Revenue from 12-13 Fiscal Year

CYSN - (KT11113006)	38,820
MHOT - (V990015419A)	2,860
	41,680

Bal	699
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By using Unearned Revenue from last fiscal year, we would cover off 13-14 increases.
Unearned revenue from 13-14 fiscal year will be determined after March 2014.

We returned \$25,417 from the CYSN contract
Collective agreement increase annually were \$6,453, leaving \$18,964 from staff reductions

SA - Dec1/13
 Contract #KT11113001
 Supervised Access

	CA increases	Rates prior to
Classification	Grid 14	13-Apr
Rate	27.74	Grid 14
# of FTE's	2	26.94
		2
Revenue:	234,255 (currently receiving)	234,255
Wages/Benefits	166,928 (includes backfill - 280 hrs.)	162,110
Mileage/Program exps	11,175	10,731
Facility Costs	13,715 (use of JoanCres)	13,715
Operation/Admin	42,437	42,436
	234,255	228,992
Cost of increases	-	5,263

Collective Agreement increase of 3% and mileage included
 $5263/12=438.58/\text{mo.}$
 $438.58*4=1754.33$

March 31, 2013

CLOSEOUT DOCUMENT

Phoenix Human Services Association Cooperative Gains Proposal Assessment:

1. *Does the current funding meet the needs of the agency? i.e. Is there any surplus revenue?*

The entire agency reports Revenues of \$3,990,725 for contracted services and Expenses of \$3,681,793. This results in an excess of revenues of \$321,887. Inter-fund transfers are then made to restricted funds as follows:

- \$10,212 for a contingent liability for the Healthcare Benefit Trust Exit Levy (Note 12)
- \$40,599 for a capital asset fund set aside for the purchase of a building.

This results in a \$271,076 excess revenue balance for 2013 activities. This is then added to the \$464,129 operating fund beginning balance to give an ending operating fund balance of \$735,245 for 2013.

The ending balance in each fund is as follows:

Operating Fund	\$735,245
Capital Asset Fund	\$506,097
Retention and Recruitment Fund	<u>\$47,500</u>
	\$1,288,842

This is a substantial amount and could have embedded unearned revenue.

(Vendor) What excess funds from which MCFD programs make up the balance of the Operating Fund? What services will be provided by using these funds in the future?

Note: the vendor has submitted MCFD backup that shows there was \$187,515 in surplus revenue from MCFD programs \$131,894 of which was from Family Development programs. The bolded question above still remains as the \$735K Operating fund may include MCFD surplus revenue from previous years.

(CSM) Has the creation of a Capital Asset fund for the purchase of a building been communicated to MCFD representatives? Money is transferred from the Operating Fund to a Capital Asset Fund. See financial statement note 7.

(CSM) Has the creation of a Retention and Recruitment Fund been communicated to MCFD representatives?

[For the three items above under #1, approval was obtained from the CSM to continue the CG review process and resume review of these items via unearned revenue review once the CG review is complete.]

2. *Do the reported outputs meet the minimum output requirements outlined in the contract?*

The agency has reported the # of hours in a UR calculation. The hours in their UR calculation is consistent with the hours in the contract. Where hours funded > hours worked the difference adds up to an unearned revenue total of ~\$42K.

Concerning number of recipients, it is difficult to determine the # of recipients of each program from the annual reports submitted. Also, the annual report for contract KT11113003 is not on file.

(CSM) Is there enough concern regarding the number of recipients served to pursue potential UR? [CSM has advised that there is no material concern regarding the # of recipients for services provided by the agency and # of recipients are included in regular discussions.]

3. *Is the calculation of the co-operative gain pressure reasonable?*

The wages and benefits baseline used for MCFD programs is \$1,422,386. The CSSEA increases are used but there are also Step 1 increases of 1% which total \$3,603. See MCFD CA increases 2013/2014. The total funding requested for 2013/2014 is \$45,963 and \$37,058 in 2014/2015. The decrease is due to the fact that there was a contract modification to V990015419 that addressed the wage increase cost.

(MCFD) Is it OK to include the Step 1 increases in this request? [Originally the agency was requested to take out the Step increase but subsequent to this request it was determined that this increase was eligible for co-operative gain funding. The final CG submission sent for approval contained this increase appropriately.]

The agency also includes \$6,585 as an adjustment for mileage each year which represents an increase of \$0.45/km.

(MCFD) is it OK to include the mileage increases in this request? [Mileage increases are not subject to CG funding and Phoenix has retracted this portion of their proposal accordingly.]

4. *Are there any Financial Statement figures that cause concerns such as:*

- Are there year to year expense fluctuations? No.

- Are there excessive expenses? No.
- Does the reported MCFD revenue align with the contract? Yes.

5. *Have they submitted a plan as to how to manage costs to address this cost pressure?*

No. Their proposal suggests that unearned revenue of \$41,680 should be applied against this cost pressure. The letter also suggests that this UR amount be used for the 2014/2015 increase cost pressure.

(MCFD) Is it acceptable to use UR to fund Co-operative gains in both 2013/2014 and 2014/2015? [This unearned revenue will be applied to the 2014/2015 cost pressure as per CG funding guidelines.]

6. *Have they given assurances that the plan submitted will not result in a deterioration or reduction in services?*

Yes. (Email correspondence from vendor, Joan Chalmers, March 17, 2014.) **OK.**

Dec 16, 2013

Phoenix Human Services Association Cooperative Gains Proposal Assessment:

1. Does the current funding meet the needs of the agency? i.e. Is there any surplus revenue?

The entire agency reports Revenues of \$3,990,725 for contracted services and Expenses of \$3,681,793. This results in an excess of revenues of \$321,887. Inter-fund transfers are then made to restricted funds as follows:

- \$10,212 for a contingent liability for the Healthcare Benefit Trust Exit Levy (Note 12)
- \$40,599 for a capital asset fund set aside for the purchase of a building.

This results in a \$271,076 excess revenue balance for 2013 activities. This is then added to the \$464,129 operating fund beginning balance to give an ending operating fund balance of \$735,245 for 2013.

The ending balance in each fund is as follows:

Operating Fund	\$735,245
Capital Asset Fund	\$506,097
Retention and Recruitment Fund	<u>\$47,500</u>
	\$1,288,842

This is a substantial amount and could have embedded unearned revenue.

(Vendor) What excess funds from which programs make up the balance of the Operating Fund? What services will be provided by using these funds in the future?

(CSM) Has the creation of a Capital Asset fund for the purchase of a building been communicated to MCFD representatives?

(CSM) Has the creation of a Retention and Recruitment Fund been communicated to MCFD representatives?

Also, the reported Revenue of \$3,990,725 is significantly larger than the sum of contract values as reported by MCFD at \$2,599,513. It may be that the revenue reported also consists of funds for contracted services for other agencies such as the Community Living British Columbia mentioned in Note 12. We need a breakdown of Revenues and Expenses for MCFD services only.

(Vendor) We need a breakdown of Revenues and Expenses for MCFD programs only.

2. *Is the calculation of the co-operative gain pressure reasonable?*

The Wages and Benefits expense estimates before wage increases is \$1,981,905 for FY Mar 2012. The Apr13-Mar14 forecast before wage increases is \$2,018,056 (1.82% increase) and Apr14-Mar15 forecast of \$2,014,820. (1.6% decrease).

Also, their letter states that the cost pressure as a result of the wage increases from 2012-2014 is \$45,962. If the \$2,018,056 forecast is used to apply the increases to, then the co-operative gain is as follows:

Apr 1 – Dec 31, 2013	= (\$2,018,056 * 9/12) * 0.015 =	\$22,703.13	Cumulative
Jan 1 – Mar 31, 2014	= ((\$2,018,056 * 3/12) * 0.015) * 1.015 =	\$7,681.23	
Apr 1 – Mar 31, 2015	= \$7,681.23 * 4 =	<u>\$30,724.90</u>	
Total		\$61,109.26	\$91,493.61

How was the \$45,962 calculated? What were the increases used and at what dates were they in effect in the calculation?

Also, we need a calculation of the cost pressure for 2014/2015.

3. *Are there any Financial Statement figures that cause concerns such as:*

- Are there year to year expense fluctuations? The wage cost increased from \$2,838,647 in 2012 to \$3,157,926 in 2013. An increase of 11.25%.
(CSM) Has this increase in wages and associated staffing levels been communicated to MCFD? Note: There is a similar level of increase in funding implying that there was an increase in services.
- Are there excessive expenses? No.
- Does the reported MCFD revenue align with the contract? As stated in #1 above, the amount reported on the Financial Statement is significantly higher than contract amounts. A summary showing MCFD Revenue and Expenses only is needed.

(Vendor) In the 2013 Financial Statement, page 5, it describes a "Clinical Supervision Fund" as a pilot program to provide supervision to Core Victoria Family Development and Youth Services teams. And as per the agreement with the donor, unused funds are returned.

- **What is the function of this program? i.e. are Phoenix employees supervising MCFD employees?**
- **How is it funded?**
- **Is this program is tied to a MCFD contract?**

4. *Have they submitted a plan as to how to manage costs to address this cost pressure?*

Their submitted "Savings Proposal"

Their proposal suggest that unearned revenue of \$41,680 should be applied against this cost pressure. The letter also suggests that this UER amount be used for the 2014/2015 increase cost pressure but there is no mention of the wage increase cost pressure in 2014/2015 as of yet.

5. *Have they given assurances that the plan submitted will not result in a deterioration or reduction in services?*

No.

Dec 16, 2013

Phoenix Human Services Association Cooperative Gains Proposal Assessment:

1. Does the current funding meet the needs of the agency? i.e. Is there any surplus revenue?

The entire agency reports Revenues of \$3,990,725 for contracted services and Expenses of \$3,681,793. This results in an excess of revenues of \$321,887. Inter-fund transfers are then made to restricted funds as follows:

- \$10,212 for a contingent liability for the Healthcare Benefit Trust Exit Levy (Note 12)
- \$40,599 for a capital asset fund set aside for the purchase of a building.

This results in a \$271,076 excess revenue balance for 2013 activities. This is then added to the \$464,129 operating fund beginning balance to give an ending operating fund balance of \$735,245 for 2013.

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Operating Fund	\$735,245
Capital Asset Fund	\$506,097
Retention and Recruitment Fund	<u>\$47,500</u>
	\$1,288,842

This is a substantial amount and could have embedded unearned revenue.

(Vendor) What excess funds from which MCFD programs make up the balance of the Operating Fund? What services will be provided by using these funds in the future?

Note: the vendor has submitted MCFD backup that shows there was \$187,515 in surplus revenue from MCFD programs \$131,894 of which was from Family Development programs. The bolded question above still remains as the \$735K Operating fund may include MCFD surplus revenue from previous years.

(CSM) Has the creation of a Capital Asset fund for the purchase of a building been communicated to MCFD representatives? Money is transferred from the Operating Fund to a Capital Asset Fund. See financial statement note 7.

(CSM) Has the creation of a Retention and Recruitment Fund been communicated to MCFD representatives?

Also, the reported Revenue of \$3,990,725 is significantly larger than the sum of contract values as reported by MCFD at \$2,599,513. It may be that the revenue reported also consists of funds

for contracted services for other agencies such as the Community Living British Columbia mentioned in Note 12. We need a breakdown of Revenues and Expenses for MCFD services only. (Vendor) We need a breakdown of Revenues and Expenses for MCFD programs only. The Vendor has provided a breakdown. **OK.**

The breakdown of MCFD services has been provided. See Excel spreadsheet "Exhibit 1 Contract Funding Analysis". The funding reported on the financial statements matches the funding as per MCFD financial data (MARS) and the funding stated in the contract. **OK.**

2. *Do the reported outputs meet the minimum output requirements outlined in the contract?*

See "Exhibit 2 – Reporting Requirements". It is difficult to match up the reported outputs with the contract requirement.

Further review is required.

3. *Is the calculation of the co-operative gain pressure reasonable?*

The Wages and Benefits expense estimates before wage increases is \$1,981,905 for FY Mar 2012. The Apr13-Mar14 forecast before wage increases is \$2,018,056 (1.82% increase) and Apr14-Mar15 forecast of \$2,014,820. (1.6% decrease).

Also, their letter states that the cost pressure as a result of the wage increases from 2012-2014 is \$45,962. If the \$2,018,056 forecast is used to apply the increases to, then the co-operative gain is as follows:

Apr 1 – Dec 31, 2013	= (\$2,018,056 * 9/12) * 0.015 =	\$22,703.13	Cumulative
Jan 1 – Mar 31, 2014	= ((\$2,018,056 * 3/12) * 0.015) * 1.015 =	\$7,681.23	
Apr 1 – Mar 31, 2015	= \$7,681.23 * 4 =	<u>\$30,724.90</u>	
Total		\$61,109.26	\$91,493.61

(Vendor) How was the \$45,962 calculated? What were the increases used and at what dates were they in effect in the calculation?

The vendor has submitted MCFD backup that shows the MCFD wage and salary cost for 2012/2013 to be \$1,829,869. If this baseline is used, then the increases should be \$27,551 in 2013/2014 and \$27,859 in 2014/2015 with a cumulative value of \$82,962. The submitted \$45,962 cost pressure is significantly higher than the \$27,551 calculated using their wage and

salary cost for FY13. The bolded question above still remains. How did they calculate \$45,962? What was the wage and salary baseline used and what were the increases used.

(Vendor) Request: Please submit a calculation of the cost pressure for 2014/2015.

4. *Are there any Financial Statement figures that cause concerns such as:*

- Are there year to year expense fluctuations? *The wage cost increased from \$2,838,647 in 2012 to \$3,157,926 in 2013. An increase of 11.25%.*

(CSM) Has this increase in wages and associated staffing levels been communicated to MCFD? Note: There is a similar level of increase in funding implying that there was an increase in services.

Upon further review, the change in funding between FY12 and FY13 for MCFD programs is an increase of ~14%. Therefore an increase in wages could be expected. Added to the fact that the total wage cost reported on the Financial Statement includes non-MCFD programs, the amount of change in wage and salaries are not a concern at this time. **OK.**

- Are there excessive expenses? No.
- Does the reported MCFD revenue align with the contract? As stated in #1 above, the amount reported on the Financial Statement is significantly higher than contract amounts. A summary showing MCFD Revenue and Expenses only is needed. Vendor has submitted. See #1 above. **OK.**

(Vendor) In the 2013 Financial Statement, page 5, it describes a "Clinical Supervision Fund" as a pilot program to provide supervision to Core Victoria Family Development and Youth Services teams. And as per the agreement with the donor, unused funds are returned.

- **What is the function of this program? i.e. are Phoenix employees supervising MCFD employees?**
- **How is it funded?**
- **Is this program is tied to a MCFD contract?**

5. *Have they submitted a plan as to how to manage costs to address this cost pressure?*

Their submitted "Savings Proposal"

Their proposal suggest that unearned revenue of \$41,680 should be applied against this cost pressure. The letter also suggests that this UER amount be used for the 2014/2015 increase cost pressure but there is no mention of the wage increase cost pressure in 2014/2015 as of yet.

(CSM) Is it acceptable to use UR to fund Co-operative gains? Clarification of MCFD guidelines is required.

(Vendor) How was the UR of \$41,680 arrived at? From which program(s) did this UR come from?

6. *Have they given assurances that the plan submitted will not result in a deterioration or reduction in services?*

N/A

Feb 20, 2013

Phoenix Human Services Association Cooperative Gains Proposal Assessment:

1. Does the current funding meet the needs of the agency? i.e. Is there any surplus revenue?

The entire agency reports Revenues of \$3,990,725 for contracted services and Expenses of \$3,681,793. This results in an excess of revenues of \$321,887. Inter-fund transfers are then made to restricted funds as follows:

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Operating Fund	\$735,245
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Retention and Recruitment Fund	<u>\$47,500</u>
	\$1,288,842

This is a substantial amount and could have embedded unearned revenue.

(Vendor) What excess funds from which MCFD programs make up the balance of the Operating Fund? What services will be provided by using these funds in the future?

Note: the vendor has submitted MCFD backup that shows there was \$187,515 in surplus revenue from MCFD programs \$131,894 of which was from Family Development programs. The bolded question above still remains as the \$735K Operating fund may include MCFD surplus revenue from previous years.

(CSM) Has the creation of a Capital Asset fund for the purchase of a building been communicated to MCFD representatives? Money is transferred from the Operating Fund to a Capital Asset Fund. See financial statement note 7.

(CSM) Has the creation of a Retention and Recruitment Fund been communicated to MCFD representatives?

2. *Do the reported outputs meet the minimum output requirements outlined in the contract?*

The agency has reported the # of hours in a UR calculation. The hours in their UR calculation is consistent with the hours in the contract. Where hours funded > hours worked the difference adds up to an unearned revenue total of ~\$42K.

Concerning number of recipients, it is difficult to determine the # of recipients of each program from the annual reports submitted. Also, the annual report for contract KT11113003 is not on file.

(CSM) Is there enough concern regarding the number of recipients served to pursue potential UR? [CSM has advised that there is no material concern regarding the # of recipients for services provided by the agency and # of recipients are included in regular discussions.]

3. *Is the calculation of the co-operative gain pressure reasonable?*

The wages and benefits baseline used for MCFD programs is \$1,422,386. The CSSEA increases are used but there are also Step 1 increases of 1% which total \$3,603. See MCFD CA increases 2013/2014. The total funding requested for 2013/2014 is \$45,963 and \$37,058 in 2014/2015. The decrease is due to the fact that there was a contract modification to V990015419 that addressed the wage increase cost.

(MCFD) Is it OK to include the Step 1 increases in this request?

The agency also includes \$6,585 as an adjustment for mileage each year which represents an increase of \$0.45/km.

(MCFD) is it OK to include the mileage increases in this request?

4. *Are there any Financial Statement figures that cause concerns such as:*

- Are there year to year expense fluctuations? No.
- Are there excessive expenses? No.
- Does the reported MCFD revenue align with the contract? Yes.

5. *Have they submitted a plan as to how to manage costs to address this cost pressure?*

No. Their proposal suggests that unearned revenue of \$41,680 should be applied against this cost pressure. The letter also suggests that this UR amount be used for the 2014/2015 increase cost pressure.

(MCFD) Is it acceptable to use UR to fund Co-operative gains in both 2013/2014 and 2014/2015?

6. *Have they given assurances that the plan submitted will not result in a deterioration or reduction in services?*

No. The agency states that they do not have a plan at this point that wouldn't include a substantial redesign of external services.

Dec 16, 2013

Phoenix Human Services Association Cooperative Gains Proposal Assessment:

1. Does the current funding meet the needs of the agency? i.e. Is there any surplus revenue?

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	\$1,288,842

This is a substantial amount and could have embedded unearned revenue.

(Vendor) What excess funds from which programs make up the balance of the Operating Fund? What services will be provided by using these funds in the future?

(CSM) Has the creation of a Capital Asset fund for the purchase of a building been communicated to MCFD representatives?

(CSM) Has the creation of a Retention and Recruitment Fund been communicated to MCFD representatives?

Also, the reported Revenue of \$3,990,725 is significantly larger than the sum of contract values as reported by MCFD at \$2,599,513. It may be that the revenue reported also consists of funds for contracted services for other agencies such as the Community Living British Columbia mentioned in Note 12. We need a breakdown of Revenues and Expenses for MCFD services only.

(Vendor) We need a breakdown of Revenues and Expenses for MCFD programs only.

2. *Is the calculation of the co-operative gain pressure reasonable?*

The Wages and Benefits expense estimates before wage increases is \$1,981,905 for FY Mar 2012. The Apr13-Mar14 forecast before wage increases is \$2,018,056 (1.82% increase) and Apr14-Mar15 forecast of \$2,014,820. (1.6% decrease).

Also, their letter states that the cost pressure as a result of the wage increases from 2012-2014 is \$45,962. If the \$2,018,056 forecast is used to apply the increases to, then the co-operative gain is as follows:

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Total		\$61,109.26	\$91,493.61

How was the \$45,962 calculated? What were the increases used and at what dates were they in effect in the calculation?

Also, we need a calculation of the cost pressure for 2014/2015.

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- Are there year to year expense fluctuations? The wage cost increased from \$2,838,647 in 2012 to \$3,157,926 in 2013. An increase of 11.25%.

(CSM) Has this increase in wages and associated staffing levels been communicated to MCFD? Note: There is a similar level of increase in funding implying that there was an increase in services.

- Are there excessive expenses? No.
- Does the reported MCFD revenue align with the contract? As stated in #1 above, the amount reported on the Financial Statement is significantly higher than contract amounts. A summary showing MCFD Revenue and Expenses only is needed.

4. *Have they submitted a plan as to how to manage costs to address this cost pressure?*

Their submitted "Savings Proposal"

Their proposal suggest that unearned revenue of \$41,680 should be applied against this cost pressure. The letter also suggests that this UER amount be used for the 2014/2015 increase cost pressure but there is no mention of the wage increase cost pressure in 2014/2015 as of yet.

5. *Have they given assurances that the plan submitted will not result in a deterioration or reduction in services?*

No.

MCFD COOPERATIVE GAINS SAVINGS PLAN - SUMMARY REVIEWER TEMPLATE

SDA	LSA
S Van Isle	Victoria

DATE: April 25, 2014

COMMUNITY SERVICES MANAGER: Sarah Bower

PROCUREMENT MANAGER: Alain Goulet

AGENCY NAME	Phoenix Human Services Association	Agency Cited in Media? <i>Please check</i>	Yes	No
				✓

AFFILIATION(S) <i>Check all applicable:</i>	HEABC	CSSEA	BCACDI	Fed	Non-Union	Agency sent letter to MO, MLA, or MCFD?	Yes	No
		✓					✓	

Agency paid wage increases to union staff	Yes	No
	✓	

Analysis and Recommendation:

Recommend approval to provide net short term funding assistance of \$39,378 (2013/14) and \$28,171 (2014/15), totalling \$67,549 declared as cost pressure by the agency. During the Co-operative gains related evaluation, unearned revenue of \$41,680 was identified and a decision to recover this amount in FY15 was made. Following calculations will explain the short term funding approval recommendation contained in this document:

Short term funding for 2013-14 cost pressure (per agency submission)	\$39,378
Short term funding for 2014-15 cost pressure (per agency submission)	<u>\$69,851</u>
Total short term funding for FY14 & FY15 requested by the agency	\$109,229
Less: Unearned revenue recoverable in FY15	<u>\$41,680</u>
Net short term funding now recommended for approval	<u>\$67,549</u>

Discussions held with the agency representatives and the documentation provided in support of the cost pressure amounts for FY14 and FY15; confirm the above stated funding assistance.

Reviewed by	James Pittman	Date:
Reviewed/Recommended by	Ram Rayaprolu	Date: March 27, 2014
Approved by	Lise Erikson	Date: March , 2014

From: [Bower, Sarah MCF:EX](#)
To: [Pittman, James MCF:EX](#); [McKinnon, Dayle MCF:EX](#)
Subject: RE: Phoenix co-operative gains proposal
Date: Wednesday, March 19, 2014 1:26:53 PM

Thanks James! See below...

Sarah Bower
Community Services Manager, Core Victoria
Ministry of Children and Family Development
250-952-6216 (phone)
250-952-5041 (fax)

CONFIDENTIALITY NOTICE: This message and any accompanying documents contain confidential information intended for a specific individual and purpose. This message is private and protected by law. If you are not the intended recipient, you are hereby notified that any disclosure, copying or distribution, or the taking of any action based on the contents of this information, is strictly prohibited.

From: Pittman, James MCF:EX
Sent: Monday, March 17, 2014 2:10 PM
To: Bower, Sarah MCF:EX
Cc: McKinnon, Dayle MCF:EX
Subject: Phoenix co-operative gains proposal

Hi Sarah,

I just need a confirmation from you on a couple of items regarding the Phoenix contract before Dayle and I can fill out the CG summary template and send it out for approval.

- 1) Phoenix has an Operating Fund balance and a couple of other funds that may contain unearned revenue. However, we believe that the risk is low enough to continue on with the co-operative gain approval process and complete the UR review in the near future. Are you OK with this approach? [Yes, thanks](#)
- 2) Phoenix completed a comprehensive report of hours of service and have reported \$42K in UR based on payroll reports. So the reported hours are very satisfactory and comprehensive from an UR review standpoint. However, I am having difficulty lining up the [# of recipients](#) of their programs from their annual reports vs the contract requirements. Do you have any concern regarding the # of recipients of services for programs in this contract? Or would you suggest that there is no material risk regarding # of recipients and we should go ahead with the co-operative gains approval? [Please go ahead...we have had a number of discussions about the number of participants noted in the contract and will continue to.](#)

Once I hear back from you Dayle and I will draft the template or otherwise depending on your response of course.

Let me know if you have any questions.

James Pittman, B.Comm, CHRM, MBA

Procurement Financial Officer
Ministry of Children and Family Development
140 - 4460 Chatterton Way, Victoria BC V8W 9S2
Phone: 250-952-4733
James.Pittman@gov.bc.ca

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From: [Erikson, Lise M MCF:EX](#)
To: [Goulet, Alain MCF:EX](#)
Cc: [Bower, Sarah MCF:EX](#); [McKinnon, Dayle MCF:EX](#); [Pittman, James MCF:EX](#)
Subject: RE: Phoenix Human Services Association CG Reviewer Report
Date: Wednesday, April 30, 2014 8:42:09 AM

Approved. Thanks, all for your work on this.

Lise

Lise Erikson

Exec. Director of Service
South island (Greater Victoria and Duncan)
Vancouver Island Region
(250) 952-4785 FAX (250)952-4282
Email: Lise.Erikson@gov.bc.ca

From: Goulet, Alain MCF:EX
Sent: April-29-14 5:34 PM
To: Erikson, Lise M MCF:EX
Cc: Bower, Sarah MCF:EX; McKinnon, Dayle MCF:EX; Pittman, James MCF:EX
Subject: Phoenix Human Services Association CG Reviewer Report

Bonjour Lise,

Attached are the Cooperative Gains Summary and the Reviewer's Template for the Phoenix Human Services Association. We will notify the agency of our decision once you have indicated your approval of the Reviewers' report. Please let us know if you have any questions.

Alain Goulet, CPA, CGA
Contract and Procurement Manager
Ministry of Children and Family Development
140 - 4460 Chatterton Way, Victoria BC V8W 9S2
Phone: 250-952-4721 Cell: 250-217-3849 Fax: 250-952-4282
Email Address: Alain.Goulet@gov.bc.ca <<mailto:Alain.Goulet@gov.bc.ca>>

From: [Joan Chalmers](#)
To: [Pittman, James MCF:EX](#)
Cc: [McKinnon, Dayle MCF:EX](#); [McKinnon, Dayle MCF:EX](#)
Subject: RE: Phoenix Savings Proposal
Date: Monday, March 17, 2014 1:06:00 PM
Attachments: [~\\$Collective Agreement MCFD costs 13-14 Mar14.xlsx](#)
[MCFD Proposal 2013.pdf](#)

Hi James,

I have adjusted the spreadsheet to not include Step 1 and mileage. I have also attached the original proposal that outlines the cost savings measures that we have identified. We have not changed or reduced service in any way. Please let me know if you have any questions.

Thanks,

Joan Chalmers

Director of Finance and Operations
Phoenix Human Services Association
Direct Line: 250 995-5511
jchalmers@phoenixhumanservices.org

From: Pittman, James MCF:EX [<mailto:James.Pittman@gov.bc.ca>]
Sent: Friday, March 14, 2014 9:50 AM
To: 'Joan Chalmers'
Cc: McKinnon, Dayle MCF:EX
Subject: RE: Phoenix Savings Proposal

Hi Joan,

There are a couple of things in your wage increase cost pressure that are outside of the co-operative gains funding effort. As such, could you resend the wage increase cost pressure calculations attached with the following revisions?

- Please take out the Step increases as they are not subject to co-operative gain funding. The co-operative gain funding is for the CSSEA 1.5% increases only.
- Please take out the mileage costs as they are also not eligible for the co-operative gain funding effort.

Also, as part of your submission, could you include some cost saving measures that you will engage in to compensate for this increased wage cost in the future? Also, could you confirm that these cost saving measures will not result in a reduction or deterioration in service level?

Let me know if you have any questions and feel free to call me if necessary.

Thanks

James Pittman, B.Comm, CHRM, MBA
Procurement Financial Officer | MCFD | Phone: 250-952-4733

From: Joan Chalmers [<mailto:jchalmers@phoenixhumanservices.org>]
Sent: Thursday, February 20, 2014 11:41 AM
To: Pittman, James MCF:EX
Subject: RE: Phoenix Savings Proposal

Hi James,

Thanks for your understanding around the fact that our agency is going through this move. I spoke to the program co-ordinators, and although their files are packed they did remind me that each program sends out a report at the end of each fiscal to MCFD with all the reporting for # of recipients.

I have attached the excel spreadsheet for the increases. Hopefully you will find what info we discussed earlier this morning over the phone. I did notice, that with the 14/15 forecast that the CYSN(KT11113006) increase was part of

this. We modified this contract this fiscal, and the wages increases we incorporated into that. I'm sorry for the confusion. Please let me know if this makes things even more confusing for you.
Thanks,

Joan Chalmers

Director of Finance and Operations
Phoenix Human Services Association
Direct Line: 250 995-5511
jchalmers@phoenixhumanservices.org

From: Pittman, James MCF:EX [<mailto:James.Pittman@gov.bc.ca>]
Sent: Thursday, February 20, 2014 9:08 AM
To: 'Joan Chalmers'
Subject: RE: Phoenix Savings Proposal

Hi Joan,

As per our conversation this morning, please let me know if the program co-ordinators have the # of recipients by program on hand. If they don't then don't spend a lot of time compiling the information, just let me know at this point. Also, please give me a breakdown of the wage increase cost pressure calculations in excel preferably that shows the baseline used and other calculations.

Also, I know we didn't discuss over the phone but do you have a calculation for the wage increase cost pressure for 2014/2015 as well?

James Pittman, B.Comm, CHRM, MBA
Procurement Financial Officer
Ministry of Children and Family Development
140 - 4460 Chatterton Way, Victoria BC V8W 9S2
Phone: 250-952-4733
James.Pittman@gov.bc.ca

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From: Joan Chalmers [<mailto:jchalmers@phoenixhumanservices.org>]
Sent: Monday, February 17, 2014 10:03 AM
To: Pittman, James MCF:EX
Cc: McKinnon, Dayle MCF:EX
Subject: RE: Phoenix Savings Proposal

Hi James,

The reporting that I have for MCFD contracts is pulled from our payroll. I report total hours paid by Department/Contract and compare to Contract FTE's. I summarize these for the fiscal yearend to determine if we have unearned hours based on # of FTE's per contract. I have attached a summary of all MCFD contract hours for the 12/13 fiscal. These unearned dollars are calculated using total hours multiplied by average pay rates for that classification plus benefits, this is what makes up the \$41,680.

I have also attached a breakdown of the original wage increase calculation for 13/14, \$45,963
As well as the projected breakdown for the 14/15 fiscal.

The external clinical supervision fund was established for our Core Victoria contract which we acquired from Child and Family Counselling Association (CAFCA). The organization closed and the contract and staff were transferred over to Phoenix. The pilot project is to provide the 7 transferring staff value added personal and professional

external clinical supervision. This service is provided by an external clinical psychologist. The money for this was provided to us directly from CAFCA for this purpose only.
Please let me know if you need more clarification.
Thanks

Joan Chalmers

Director of Finance and Operations
Phoenix Human Services Association
Direct Line: 250 995-5511
jchalmers@phoenixhumanservices.org

From: Pittman, James MCF:EX [<mailto:James.Pittman@gov.bc.ca>]
Sent: Wednesday, February 12, 2014 3:07 PM
To: 'Joan Chalmers'
Cc: McKinnon, Dayle MCF:EX
Subject: RE: Phoenix Savings Proposal

Hi Joan,
Thanks for the information you sent thus far. In addition, I had a couple of questions:

- 1) Do you have any output reports that show things like # of hours, # of Recipients, etc. for MCFD programs?
Below is a list of output reporting requirements by contract. If you don't have these on hand please don't spend too much time gathering this information. Just let me know if you have this information or not for now.

Contract #	Program Title	Output Unit	Reporting Frequency
KT11113001	Supervised Access and Transportation	# Service Units	Quarterly
	Transitional Service	# Hours	Upon Contract Completion
	Interim Youth Services	# Direct Hours	Quarterly
KT11113002	Out of Care Support - Training and Education	# Direct Hours	Upon Contract Completion
	Out of Care Support - Outreach General	# Direct Hours	Upon Contract Completion
KT11113003	Family Prevention and Reunification - Intervention	# Recipients	Quarterly
		# Direct one-to-one Hours	Quarterly
	Family Prevention and Reunification - Outreach	# Direct Hours	Quarterly
		# Recipients	Quarterly
	Training and Education - General	# Direct Group Hours	Quarterly
		# Recipients	Quarterly
	Linking and Brokerage - General	# Hours	Quarterly
		# Recipients of one-to-one	Quarterly
	Intensive Parenting Program - Monitoring	# Recipients of one-to-one	Quarterly
	Intensive Parenting Program - Intervention	# Recipients	Quarterly
	Intensive Parenting Program - Training and Education	# Recipients	Quarterly
	Intensive Parenting Program - Outreach	# Recipients	Quarterly
	Intensive Parenting Program - Information and Referral	# Inquiries	N/A
KT11113005		# Recipients of one-to-one	Quarterly
	Intensive Parenting Program - Monitoring and Supervision	# Recipients	Quarterly
	Supported Family Visits - Transportation	# Recipients	Quarterly
	Supported Family Visits - Mentoring	# Recipients of one-to-one	Quarterly
	Family Preservation and Reunification - Crisis Response	# Direct Hours	Quarterly
	Family Preservation and Reunification - Intervention	# Direct one-to-one Hours	Quarterly
	Family Preservation and Reunification - Outreach	# Direct Hours	Quarterly
	Family Preservation and Reunification - Training and	# Direct Group Hours	Quarterly

	Education		
KT11113006	CYSN Child Youth and Parent Support	# Recipients # Hours	Quarterly Quarterly
KT11113008	Summer Program - Recreation General	# Hours # Recipients	As Scheduled As Scheduled
KT11113009	Supervised Access and Visitation	# Recipients # Hours	As Scheduled As Scheduled

- 2) Your letter states that the negotiated wage increases will cost Phoenix \$45,962 for 2013/2014. Could you send me a breakdown of the calculation of this amount and the cost pressure for 2014/2015? I just need the baseline (wages and salary amount) used to calculate the increase, the percentage increases applied, the timing of the percentage increases applied, and a confirmation that the baseline only includes employees that are subject to the negotiated increases.
- 3) On page 5 of the Financial Statement it describes a "Clinical Supervision Fund" as a pilot program to provide supervision to Core Victoria Family Development and Youth Services teams. And as per the agreement with the donor, unused funds are returned.
 - What is the function of this program? i.e. Are Phoenix employees supervising MCFD employees?
 - How is it funded?
 - Is this program related to an MCFD program?
- 4) How was the \$41,680 in unearned revenue calculated? Which program(s) was this unearned revenue from?

Please respond as soon as you can. Let me know if you have any questions. Thanks.

James Pittman, B.Comm, CHRM, MBA
 Procurement Financial Officer
 Ministry of Children and Family Development
 140 - 4460 Chatterton Way, Victoria BC V8W 9S2
 Phone: 250-952-4733
James.Pittman@gov.bc.ca

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From: Joan Chalmers [<mailto:jchalmers@phoenixhumanservices.org>]
Sent: Tuesday, January 7, 2014 1:15 PM
To: Pittman, James MCF:EX
Subject: Phoenix Savings Proposal

Hi James,
 Happy New Year. Following up on e-mails and have attached a breakdown for MCFD of our audited financials. Hope this is what you are looking for, let me know if you have any questions,
 Thanks

Joan Chalmers
 Director of Finance and Operations
 Phoenix Human Services Association
 Direct Line: 250 995-5511
jchalmers@phoenixhumanservices.org



Ministry of
Children and Family
Development

MODIFICATION AGREEMENT
KT11113005

BETWEEN

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA,
represented by the Minister of Children and Family Development

AND

Phoenix Human Services
(Legal Name)

BACKGROUND

- A. The parties entered into a Subsidiary Component Agreement KT11113005, beginning December 01, 2011.
- B. In 2013 Unionized Contractors signed agreements with HEABC or CSSEA that provide for wage and benefit increases. In addition; and as a means to remain competitive and retain staff some non-unionized Contractors have provided the same, or similar, wage and benefit increases to their staff. This has resulted in cost pressures for Contractors.
- C. The Contractor has submitted a proposal to the Province identifying the cost pressures they have, or expect to experience as a result of wage and benefit increases.
- D. The Province has agreed to provide a temporary funding adjustment to the Contractor in the manner described below.
- E. The parties have agreed to modify the Agreement effective March 1, 2014.

AGREEMENT

The parties agree as follows:

A. To amend Schedule "B" to include:

- **Temporary Funding** - The Province will provide the Contractor with a temporary funding adjustment in the amount of \$39,378.00 for the period up to and including March 31, 2014; and an additional funding adjustment of \$28,171.00 for the period up to March 31, 2015.

This funding adjustment is a temporary arrangement and the Province does not intend to extend it beyond March 31, 2015.

Version: 1.0
Printed: 2012.01.25 15.01.20

KT11113005
Phoenix Human Services

1 of 2

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Unearned Revenue

In addition Phoenix Human Services Society has unearned revenue from the fiscal year 2012/13 in the amount of \$41,680. The Parties agree that Phoenix Human Services Society Association will apply the \$41,680 of unearned revenue against the remaining cost pressures identified in their cooperative gains submission for the fiscal year 2014/15.

Aggregate funding

The aggregate funding of this contract is increased by \$67,549

Payment

Upon execution of this Agreement the Province will provide a lump sum payment in the following manner:

- A lump sum payment of \$39,378 for the period up to March 31, 2014;
- A lump sum payment of \$28,171 for the period April 1, 2014 to March 31, 2015.

Additional Information

1. In all other respects, the Agreement is confirmed.

The parties have duly executed this modification agreement as of the 2nd day of May, 2014.

SIGNED AND DELIVERED on the <u>2nd</u> day of <u>May</u> , 2014 on behalf of the Province by its duly authorized representative Signature: <u>[Signature]</u> Print Name: <u>Sarah Bower</u> Position: <u>Community Services Manager or Designate</u> Responsibility Centre:	SIGNED AND DELIVERED on the <u>14TH</u> day of <u>MAY</u> , 2014 by or on behalf of the Contractor (or by its authorized signatory or signatories if the Contractor is a corporation) Signature: <u>[Signature]</u> Print Name: <u>George Klukowski</u> Position: <u>Executive Director or Designate</u> Signature: _____ Print Name: _____ Position: _____ Signature: _____ Print Name: _____ Position: _____
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