Cochrane Temiskaming Resource Centre

Independent Auditor's Report and Financial Statements

March 31, 2026

Independent Auditor's Report

Baker Tilly SNT LLP / s.r.l.
1174 St. Jerome
Sudbury, ON, Canada P3A 2V9
T: +1 705.560.5592
F: +1 705.560.8832

www.bakertilly.ca

To the Board of Governors of
Cochrane Temiskaming Resource Centre

Opinion

We have audited the accompanying financial statements of Cochrane Temiskaming Resource Centre ("CTRC"), which comprise the statement of financial position as at March 31, 2026, and the statements of revenue and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CTRC as at March 31, 2026, and its financial performance and its cash flows for the year then ended in accordance with the service contract agreements with the Ministry of Children, Community and Social Services ("MCCSS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of CTRC in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist CTRC to comply with the reporting provision of MCCSS. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Governors of CTRC and MCCSS and should not be distributed to, or used by parties other than the Governors of CTRC and MCCSS. Our opinion is not modified in respect of this matter.

Other Information

The supplementary information contained in the schedule is presented for the purposes of additional information and is not part of the basic audited financial statements. The information in the schedule was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

Independent Auditor's Report (Continued)

Other Matter

The financial statements of Cochrane Temiskaming Resource Centre for the year ended March 31, 2025, were audited by another auditor who expressed an unmodified opinion on those statements on June 17, 2025.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the service contract agreements with the Ministry of Children, Community and Social Services, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing CTRC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate CTRC or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing CTRC's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CTRC's internal control.

Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on CTRC's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause CTRC to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Baker Tilly SNT LLP

Timmins, Ontario
June 30, 2026

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

Cochrane Temiskaming Resource Centre

Financial Statements
March 31, 2026

Cochrane Temiskaming Resource Centre

Statement of Financial Position
March 31, 2026

	2026	2025
Assets		
Current Assets		
Cash	**$ 1,143,509**	$ 894,915
Imprest Funds	**39,571**	39,571
Accounts receivable	**98,223**	131,322
Due from MCCSS (note 6)	**-**	4,995
	1,281,303	1,070,803
Restricted Cash		
Board of Governors Special Designation Funds (note 3)	**59,246**	59,186
Group Home Fund (note 4)	**545,416**	532,638
	604,662	591,824
	$ 1,885,965	$ 1,662,627
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	**$ 1,007,011**	$ 873,016
Due to MCCSS (note 6)	**20,099**	-
Deferred contributions (note 7)	**254,193**	197,787
	1,281,303	1,070,803
Net Assets		
Internally restricted net assets (note 3)	**59,246**	59,186
Externally restricted net assets (note 4)	**545,416**	532,638
	604,662	591,824
	$ 1,885,965	$ 1,662,627

Commitments and Contingencies (note 9)

Approved on behalf of the Board of Governors:

N. Cloutier _______________ Chairperson _______________ Vice-Chair

The accompanying notes are an integral part of these financial statements.

Cochrane Temiskaming Resource Centre

Statement of Changes in Net Assets
For The Year Ended March 31, 2026

	Unrestricted	Internally Restricted	Externally Restricted	**2026**	2025
Balance, beginning of year	$ -	$ 59,186	$ 532,638	**$ 591,824**	$ 563,727
Add: Interest income	-	60	12,778	**12,838**	28,097
Less: Due to MCCSS	(25,094)	-	-	**(25,094)**	(16,598)
Add: Year-end surplus	25,094	-	-	**25,094**	16,598
Balance, end of year	$ -	$ 59,246	$ 545,416	**$ 604,662**	$ 591,824

The accompanying notes are an integral part of these financial statements.

Cochrane Temiskaming Resource Centre
Statement of Revenue and Expenditures
For The Year Ended March 31, 2026

	2026 Budget (Unaudited)	2026 Actual	2025 Actual
Revenue			
Ministry of Children, Community and Social Services	$ 14,501,533	$ 14,501,533	$ 14,704,421
Grants and other funding	-	707,986	713,449
Charitable donations - CTRC retainable revenue	-	4,688	1,742
ODSP revenue and client contributions	1,143,658	945,414	942,031
Other sources	109,526	376,555	110,595
Summer student grants	12,292	9,745	16,420
One Time MCCSS Funding for Urgent Response JSO	537,447	537,447	189,154
MCCSS infrastructure grants	74,846	74,846	178,126
	16,379,302	17,158,214	16,855,938
Expenditures			
Salaries and benefits (Notes 11 and 12)	13,496,129	12,867,109	12,810,127
Staff training	60,258	82,287	86,408
Building occupancy	400,688	702,090	739,951
Travel and communication	412,688	756,395	720,970
Supplies and equipment	422,424	416,123	423,163
Other program / service expenditures	974,822	988,363	976,250
Grants and other funding expended	-	707,986	713,449
Charitable donations expended	-	4,688	1,742
One Time MCCSS Funding for Urgent Response JSO	537,447	533,233	189,154
MCCSS infrastructure grants	74,846	74,846	178,126
	16,379,302	17,133,120	16,839,340
Excess of Revenue Over Expenditures	$ -	$ 25,094	$ 16,598

The accompanying notes are an integral part of these financial statements.

Cochrane Temiskaming Resource Centre
Statement of Cash Flows
For The Year Ended March 31, 2026

	2026	2025
Cash Provided By (Used For)		
Operating Activities		
Excess of revenue over expenditures	$ 25,094	$ 16,598
Changes in non-cash working capital		
Imprest funds	-	53
Accounts receivable	33,099	24,875
Accounts payable and accrued liabilities	133,995	(293,126)
Deferred contributions	56,406	37,338
Recovery of prior year surplus	-	(23,116)
Cash provided by (used for) operations also being change in cash	223,500	(253,976)
Increase (Decrease) in Cash Position	248,594	(237,378)
Cash, Beginning of Year	894,915	1,132,293
Cash, End of Year	$ 1,143,509	$ 894,915

The accompanying notes are an integral part of these financial statements.

Cochrane Temiskaming Resource Centre

Notes to the Financial Statements
March 31, 2026

1. Incorporation and Nature of Organization

Cochrane Temiskaming Resource Centre ("CTRC") is a government-funded service organization which provides a variety of services for people with developmental disabilities.

Cochrane Temiskaming Resource Centre is incorporated under the Ontario Corporations Act as a corporation without share capital. CTRC was granted Registered Charity Status under section 149 (1)(f) of the Canadian Income Tax Act, effective April 1, 2001, and is exempt from paying income tax.

These financial statements include all programs administered by CTRC specifically:

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

2. Summary of Significant Accounting Policies

Basis of Accounting

These financial statements have been prepared for filing with the Ministry of Children, Community and Social Services ("MCCSS"). Under the terms of the agreements with this government agency, the financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations except that:

1. CTRC expenses its tangible capital assets in the year of acquisition.

2. CTRC follows the modified accrual basis of accounting whereby only items paid within 30 days after year-end are recorded as accrued liabilities. Expenses made once a year are charged to operations in the period in which they are paid.

Revenue Recognition

Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred to the subsequent period. Funding received which pertains to prior periods is adjusted through excess of revenue over expenditures in the period in which it becomes known. Any repayment of excess funding is, as well, adjusted through excess of revenue over expenditure.

2. Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Other revenue is recognized when earned. Donation revenue that is unrestricted is recognized when received and restricted donations are included in deferred contributions until the eligible expenditure has been incurred.

Deferred Contributions

Deferred contributions result from funding received during the year from agreements which cover more than one fiscal year, and represents the unexpended portion of that funding or contribution. Deferred contributions are recorded as revenue on the Statement of Revenue and Expenditures in the year in which the related expenses are incurred.

Allocation of Central Administration Expenditures

CTRC engages in a number of different programs. The expenditures of each program include the cost of personnel, premises and other expenses that are directly related to providing the program.

CTRC also incurs a number of administrative expenditures that are common to the administration of the organization, including occupancy charges, management salaries and general support costs. CTRC allocates these administrative expenditures by charging each program an amount equal to the maximum budget for administrative costs approved by MCCSS.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period.

Balances subject to measurement uncertainty include subsidy settlements due to MCCSS, accrued liabilities and deferred contributions. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenditures in the periods in which they become known.

2. Summary of Significant Accounting Policies (Continued)

Financial Instruments

CTRC recognizes financial instruments when CTRC becomes party to the contractual provisions of the financial instrument.

CTRC initially measures its financial assets and liabilities at fair value. CTRC subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, imprest funds, accounts receivable and restricted cash. Liabilities measured at amortized cost include accounts payable and accrued liabilities and due to MCCSS.

Cash and Cash Equivalents

Cash and cash equivalents include balances with banks. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash. The balance of restricted cash at year end represents funds committed for specific purposes which is further disclosed in Note 3 and Note 4.

Contributed Materials and Services

Contributions of materials and services are recognized both as contributions and expenses in the statement of revenue and expenditures when a fair value can be reasonably estimated and when the materials and services are used in the normal course of CTRC's operations and would otherwise have been purchased.

Cochrane Temiskaming Resource Centre
Notes to the Financial Statements
March 31, 2026

3. Board of Governors Special Designation Funds

These funds are held in reserve by the Board of Governors to be used for special purposes as determined by the Board.

	2026	2025
Balance, beginning of year	$ 2,925	$ 2,817
Interest earned during the year	60	108
Expenditures during the year	-	-
Balance, end of year	**$ 2,985**	$ 2,925

Board of Governors Special Designation Funds GIC

These funds are held in reserve by the Board of governors to be used for special purposes as determined by the Board. The GICs are usually held for up to one year with interest being recorded as earned at time of renewal.

	2026	2025
Balance, beginning of year	$ 56,261	$ 53,139
Interest earned during the year	-	3,122
Balance, end of year	**$ 56,261**	$ 56,261
Total of Both Special Designation Funds	**$ 59,246**	$ 59,186

Cochrane Temiskaming Resource Centre
Notes to the Financial Statements
March 31, 2026

4. Group Home Fund

MCCSS has approved the retention of the net proceeds from the sale of Woodland Crescent Residence, Charles Street Residence and Gibson Lake towards the future capital investment in a property suitable for a barrier free group home that will meet the needs of the persons supported by CTRC.

MCCSS retains its interest in the proceeds from the sale of Woodland Crescent, Charles Street and Gibson Lake and in any new property obtained with the proceeds. MCCSS may recover the proceeds and interest at any time with 30 days notice to CTRC.

	2026	2025
Proceeds - Sale of Woodland Crescent	**$ 220,097**	$ 220,097
Proceeds - Sale of Charles St.	**107,332**	107,332
Proceeds - Sale of Gibson Lake	**118,628**	118,628
HST Rebate on Legal and Real Estate Fees	**2,660**	2,660
Interest Earned on GIC	**96,699**	83,921
	$ 545,416	$ 532,638

5. Tangible Capital Assets

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

	2026	2025
Land	**$ 536,806**	$ 536,806
Buildings (Note 10)	**3,636,309**	3,626,120
Equipment	**1,140,506**	1,140,263
Vehicles	**728,477**	708,013
	$ 6,042,098	$ 6,011,202

During the year, $161,574 (2025 - $209,347) of tangible capital assets were expensed. Also, $130,678 (2025 - $100,569) of tangible capital assets were either sold or disposed.

6. Due to (from) MCCSS

	Year end reported surplus / deficit	Estimated settlement payable	MCCSS Recovery	**Balance March 31, 2026**
2025/2026 year end program surplus	$ -	$ 25,094	$ -	**$ 25,094**
2024/2025 year end program surplus	16,598	-	-	**16,598**
2023/2024 year end program surplus	12,153	-	-	**12,153**
2019/2020 year end program deficit	(2,619)	-	-	**(2,619)**
2009/2010 year end program deficit	(1,006)	-	-	**(1,006)**
2007/2008 year end program deficit	(30,121)	-	-	**(30,121)**
Balance, end of year	$ (4,995)	$ 25,094	$ -	**$ 20,099**

CTRC is funded by MCCSS Service Contracts, and accordingly, the utilization of surplus is restricted to MCCSS Financial Flexibility Policies and MCCSS Recoverable Subsidy Policies.

MCCSS	**2026 Year End Surplus**
Adults' DS Community Support Services	**$ 706,144**
Adults' Community Accommodation	**(837,071)**
Children's Community Accommodation	**30,132**
Children's Community Support Services	**125,889**
Operating Surplus, for year	**$ 25,094**

7. Deferred Contributions

CTRC received funding, grants and donations with expenditures occurring beyond the prior fiscal year end and extending beyond the current fiscal year end. During the fiscal year of April 1, 2025 to March 31, 2026, the amounts received, expended and deferred are as follows:

	Opening Balance	Contributions Received	Expenditures	**Ending Balance**
2024/25 MCCSS Partner Facility - Minor Capital	$ 10,774	$ -	$ (5,145)	$ **5,629**
2025/26 MCCSS Partner Facility - Minor Capital	-	168,900	(74,846)	**94,054**
Non MCCSS Service Contracts				
- Ontario Trillium Foundation	28,047	-	(28,047)	-
- Passport Revenue 10% admin fee	144,958	-	-	**144,958**
Charitable Donations:				
Charitable Donations - CTRC Retainable Revenue	11,856	231	(4,687)	**7,400**
Donations - Lord's Kitchen CSS	143	-	-	**143**
Donations - Misc. CSS Projects	1,438	-	-	**1,438**
Lottery Trust the Parents Group	571	-	-	**571**
	$ 197,787	$ 169,131	$ (112,725)	$ **254,193**

8. Inter-Program Allocated Administrative Charges

CTRC-Administration costs have been allocated to expenditure categories as follows:

	2026	2025
Adults' DS Community Support Services	**$ 275,435**	$ 268,091
Adults' Community Accommodation	**808,111**	940,106
Children's Community Accommodation	**9,488**	5,943
Children's DS Community Support Services	**159,181**	125,486
Early Child Development	**54,257**	32,271
	$ 1,306,472	$ 1,371,897

9. Commitments and Contingencies

Lease agreements

CTRC has entered into various lease agreements with varying terms to lease premises. The longest term expires August 26, 2029. Future minimum lease payments as at March 31, 2026, are as follows:

2027	$ 150,633
2028	149,567
2029	130,172
2030	8,118
	$ 438,490

Health Care Insurance Reciprocal of Canada

CTRC is a member of the Health Care Insurance Reciprocal of Canada ("HIROC"). HIROC is a pooling of the liability insurance risk of its members. All members pay annual deposit premiums which are actuarially determined and are subject to further assessment for losses, if any, experienced by the pool for the years in which they are members.

Legal Matters and Litigation

Due to the nature of CTRC's operations, they are periodically subject to litigation. In the opinion of management, the resolution of any current litigation would not have a material effect on the financial position or results of operations, as CTRC has valid defences and appropriate insurance coverage in place.

9. Commitments and Contingencies (Continued)

Pay Equity

CTRC may have an amount to pay in regards to pay equity. No amount has been determined, nor has a date been set as to when these funds are owing. In order to pay for this upcoming requirement, CTRC is actively looking at ways to fund this expenditure.

Funding Settlements

Under the terms of the funding agreements with MCCSS, contributions received by CTRC could become repayable if it is determined the funding was applied towards ineligible costs or if other terms of the agreement have not been met. At year end, management is of the opinion that all conditions have been met and funding was applied to eligible costs.

10. Legal Agreement for 600 Toke Street, Timmins, Ontario

The Ontario Government, as represented by the Ministry of Children, Community and Social Services, provided the funds under Legal Agreement for Cochrane Temiskaming Resource Centre to obtain full tenure of the premises at 600 Toke Street. The final mortgage payment was made on November 28, 2007.

This Legal Agreement outlines Her Majesty the Queen in right of Ontario or Ontario's interest in 600 Toke Street with restrictions to CTRC's use and/or disposal of this property. The Legal Agreement has been registered as a restriction on title at the Land Titles Office.

11. Pension Plan

Substantially all of the employees of CTRC are eligible to be members of the Healthcare of Ontario Pension Plan (HOOPP) which is a multi-employer final average pay contributory pension plan. Employer contributions made to the Plan during the year by CTRC amounted to $836,506 (2025 - $851,173). These amounts are included in benefits expenditures on the Statement of Revenue and Expenditures.

12. Employee Future Benefits

Obligations related to post-employment benefits are minimal and are recorded as an expenditure when payments are made. In 2026 CTRC paid a total of $15,452 to 34 employees for the early retirement benefit they are entitled to receive until the age of 65, as per the collective agreement (total of $10,366 was paid to 33 employees in 2025).

13. Public Sector Salary Disclosure

CTRC is in compliance with the Public Sector Salary Disclosure Act. In the 2025 calendar year, CTRC had four salaries to report.

14. Economic Dependence

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

15. Revenue and Expenditure Definitions

The presentation of Revenue and Expenditures on the Statement of Revenue and Expenditures represent MCCSS expenditures account groupings.

16. Budget Figures

The 2026 budget figures reported on the Statement of Revenue and Expenditures are unaudited and are figures from the 2026 MCCSS Service Contracts.

17. Financial Instruments

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

18. Other

Employer Health Tax - As a Registered Charity, CTRC is eligible for Employer Health Tax exemptions on the first $1,000,000 of salaries and wages paid by each location. In 2026, CTRC had 17 payroll locations.

Harmonized Sales Tax (HST) - Expenditures are recorded net of tax rebates including the HST rebate and any other tax rebates CTRC is entitled to as a Registered Charity.

19. Comparative Figures

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

Cochrane Temiskaming Resource Centre

Adult's DS Community Support Services
(MYP, CSS, Chapleau, PRT Adults .40, CSW Adults .58)

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)	$ 3,231,189	$ 3,231,189	$ 3,231,189
Other sources	6,873	12,800	778
Summer student grants	11,437	4,883	9,808
	3,249,499	3,248,872	3,241,775
OPERATING EXPENDITURES			
Salaries and benefits	2,706,302	1,823,094	2,010,615
Staff training	54,758	57,951	58,465
Building occupancy	138,491	212,427	209,239
Travel and communication	76,491	97,083	89,216
Supplies and equipment	24,865	19,762	19,856
Other program / service expenditure	11,169	56,976	75,371
	3,012,076	2,267,293	2,462,762
Add: Administrative Charges Allocated	237,423	275,435	268,091
NET EXPENDITURES	3,249,499	2,542,728	2,730,853
PROGRAM SURPLUS	$ -	$ 706,144	$ 510,922

Schedule B

Cochrane Temiskaming Resource Centre

Adults' Community Accommodation
(Adults Residential, Lifeshare Adults, JA, MB, SE, CB, AS, SL, SJ, JS, DD)

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)	$ 8,977,639	$ 8,977,639	$ 9,180,527
ODSP revenue	1,143,658	945,414	942,031
Other sources	-	103,472	1,736
One Time MCCSS funding for urgent response JSO	537,447	537,447	189,154
	10,658,744	10,563,972	10,313,448
OPERATING EXPENDITURES			
Salaries and benefits	7,759,671	8,338,677	8,167,552
Staff training	2,650	16,025	19,017
Building occupancy	142,648	293,473	336,658
Travel and communication	143,354	319,691	326,683
Supplies and equipment	360,913	371,824	387,171
Other program / service expenditure	892,658	720,009	735,319
One time MCCSS funding for urgent JSO	537,447	533,233	189,154
	9,839,341	10,592,932	10,161,554
Add: Administrative charges allocated	819,403	808,111	940,106
NET EXPENDITURES	10,658,744	11,401,043	11,101,660
PROGRAM SURPLUS (DEFICIT)	$ -	$ (837,071)	$ (788,212)

Cochrane Temiskaming Resource Centre
Children's Community Accommodation
(Lifeshare Children)

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)	$ 105,224	$ 105,224	$ 105,224
Other sources	-	468	-
	105,224	105,692	105,224
OPERATING EXPENDITURES			
Salaries and benefits	61,127	62,380	44,651
Staff training	500	64	-
Building occupancy	1,060	1,570	1,187
Travel and communication	1,699	1,579	380
Supplies and equipment	8,455	479	103
Other program / service expenditure	24,266	-	-
	97,107	66,072	46,321
Add: Administrative charges allocated	8,117	9,488	5,943
NET EXPENDITURES	105,224	75,560	52,264
PROGRAM SURPLUS	$ -	$ 30,132	$ 52,960

Cochrane Temiskaming Resource Centre

Children's DS Community Support Services
(PRT Children 0.54, CSW Children 0.34)

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)	$ 1,560,866	$ 1,560,866	$ 1,560,866
Summer student grants	-	-	2,455
Other Sources	933	7,373	474
	1,561,799	1,568,239	1,563,795
OPERATING EXPENDITURES			
Salaries and benefits	1,286,645	1,016,070	962,049
Staff training	1,200	3,409	3,810
Building occupancy	62,489	119,281	90,227
Travel and communication	50,189	49,983	47,635
Supplies and equipment	9,271	9,141	5,327
Other program / service expenditure	16,723	85,285	88,333
	1,426,517	1,283,169	1,197,381
Add: Administrative charges allocated	135,282	159,181	125,486
NET EXPENDITURES	1,561,799	1,442,350	1,322,867
PROGRAM SURPLUS	$ -	$ 125,889	$ 240,928

Cochrane Temiskaming Resource Centre

Early Child Development
(Infant and Child Development Program)

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)	$ 626,615	$ 626,615	$ 626,615
Other Sources	-	4,395	528
	626,615	631,010	627,143
OPERATING EXPENDITURES			
Salaries and benefits	561,938	509,447	512,442
Staff training	350	930	569
Building occupancy	26,525	38,681	61,242
Travel and communication	21,433	25,599	18,513
Supplies and equipment	2,834	1,796	2,106
Other program / service expenditure	80	300	-
	613,160	576,753	594,872
Add: Administrative charges allocated	13,455	54,257	32,271
NET EXPENDITURES	626,615	631,010	627,143
PROGRAM SURPLUS	$ -	$ -	$ -

Cochrane Temiskaming Resource Centre
CTRC - Administration (Head Office)
(Allocated Central Administration)

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Other sources	$ 101,720	$ 248,047	$ 107,079
Summer student grants	855	4,862	4,157
	102,575	252,909	111,236
OPERATING EXPENDITURES			
Salaries and benefits	1,120,446	1,117,441	1,112,818
Staff training	800	3,908	4,547
Building occupancy	29,475	36,658	41,398
Travel and communication	119,522	262,460	238,543
Supplies and equipment	16,086	13,121	8,600
Other program / service expenditure	29,926	125,793	77,227
	1,316,255	1,559,381	1,483,133
Add: Administrative charges allocated	(1,213,680)	(1,306,472)	(1,371,897)
NET EXPENDITURES	102,575	252,909	111,236
PROGRAM SURPLUS	$ -	$ -	$ -

Schedule G

Cochrane Temiskaming Resource Centre
Partner Facility Minor Capital

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Ministry of Children, Community and Social Services (MCCSS)	$ 74,846	$ 74,846	$ 178,126
OPERATING EXPENDITURES			
Supplies and equipment	74,846	74,846	178,126
NET EXPENDITURES	74,846	74,846	178,126
PROGRAM SURPLUS	$ -	$ -	$ -

Cochrane Temiskaming Resource Centre

Other Funding and Deferred Revenue
Non MCCSS Service Contract Agreements

Schedule of Revenue and Expenditures (Unaudited)
For the year ended March 31, 2026

	2026 Budget	2026 Actual	2025 Actual
REVENUE			
Grants and Other Funding: (Notes 1 and 5)			
Lutheran Community Care			
- Specialized Equipment/Furniture and Training	$ -	$ 6,236	$ -
Hands TheFamilyHelpNetwork			
- Specialized Accommodation Services	-	70,219	82,260
Deaf and Blind Intervenor service	-	144,749	132,000
Community Living Mattawa			
- Urgent Response	-	65,480	302,423
Ontario Trillium Foundation	-	27,524	21,853
Passport	-	393,278	174,913
Charitable Donations: (Notes 1 and 5)			
Charitable Donations - CTRC Retainable Revenue	-	4,688	1,742
CSS Donations:			
CTRC 50th Anniversary	-	500	-
	-	712,674	715,191
OPERATING EXPENDITURES			
Lutheran Community Care			
- Specialized Equipment/Furniture and Training	-	6,236	-
Hands theFamilyHelpNetwork			
- Specialized Accommodation Services	-	70,219	82,260
Deaf and Blind Intervenor Service	-	144,749	132,000
Community Living Mattawa			
- Urgent Response	-	65,480	302,423
Ontario Trillium Foundation	-	27,524	21,853
Passport	-	393,278	174,913
Charitable Donations: Charitable Donations - CTRC Retainable Revenue	-	4,688	1,742
CSS Donations:			
CTRC 50th Anniversary	-	500	-
NET EXPENDITURES	-	712,674	715,191
PROGRAM SURPLUS	$ -	$ -	$ -