

Financial Statements of

**CHILD & COMMUNITY RESOURCES /  
RESSOURCES POUR L'ENFANCE ET  
LA COMMUNAUTÉ**

And Independent Auditors' Report thereon

Year ended March 31, 2022



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Child & Community Resources / Ressources pour l'Enfance et la Communauté

### **Opinion**

We have audited the financial statements of Child & Community Resources / Ressources pour l'Enfance et la Communauté (the Organization), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and schedules and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Organization as at March 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **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 "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards 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.



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

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

### ***Auditors' 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 auditors' 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.



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- 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.
- 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.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

July 15, 2022

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Statement of Financial Position

March 31, 2022, with comparative information for 2021

	2022	2021
<b>Assets</b>		
Current assets:		
Cash	\$ 6,925,793	\$ 4,441,853
Accounts receivable	104,149	149,796
Prepaid expenses	59,496	107,087
	<u>7,089,438</u>	<u>4,698,736</u>
Capital assets (note 2)	360,870	317,061
Other assets	8,468	8,468
	<u>\$ 7,458,776</u>	<u>\$ 5,024,265</u>
<b>Liabilities, Contributions and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,640,888	\$ 1,066,712
Due to the Ministry of Children, Community and Social Services (note 3)	4,761,752	2,918,722
	<u>6,402,640</u>	<u>3,985,434</u>
Deferred contributions (note 4)	220,345	213,653
Deferred capital contributions (note 5)	224	280
	<u>6,623,209</u>	<u>4,199,367</u>
Net assets:		
Invested in capital assets	360,646	316,781
Unrestricted	474,921	508,117
	<u>835,567</u>	<u>824,898</u>
Commitments (note 6)		
Contingency (note 7)		
Economic dependence (note 9)		
	<u>\$ 7,458,776</u>	<u>\$ 5,024,265</u>

See accompanying notes to financial statements.

On behalf of the Board:



Chair

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

## Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
<b>Revenue:</b>		
Ministry of Children, Community, and Social Services	\$ 9,925,679	\$ 9,509,599
City of Greater Sudbury	2,840,317	2,452,230
Community projects	97,617	142,371
Interest and other income	11,884	28,547
Amortization of deferred contributions	56	70
	<u>12,875,553</u>	<u>12,132,817</u>
<b>Expenses:</b>		
Ontario Autism Program	7,336,300	6,884,227
City of Greater Sudbury	2,803,244	2,434,657
School Support Program/ASD	14,750	893,019
Respite Services	609,080	553,769
Clinical Services - Time Limited	1,766,368	973,148
Other Programs	69,113	401,462
Autism Clinical Services	266,029	267,026
	<u>12,864,884</u>	<u>12,407,308</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 10,669</b>	<b>\$ (274,491)</b>

See accompanying notes to financial statements.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

## Statement of Changes in Net Assets

Year ended March 31, 2022, with comparative information for 2021

	Unrestricted	Invested in Capital Assets	2022 Total	2021 Total
Net assets, beginning of year	\$ 508,117	316,781	\$ 824,898	\$ 1,099,389
Excess (deficiency) of revenue over expenses	63,748	(53,079)	10,669	(274,491)
Investment in capital assets	(96,944)	96,944	-	-
Net assets, end of year	\$ 474,921	360,646	\$ 835,567	\$ 824,898

See accompanying notes to financial statements.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

## Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Cash flows (deficiency) from operating activities:		
Excess (deficiency) of revenue over expenses	\$ 10,669	\$ (274,491)
Adjustments for:		
Amortization of deferred capital contributions	(56)	(70)
Amortization of capital assets	56,314	96,584
Loss (gain) on disposal of capital assets	(3,179)	144,612
	63,748	(33,365)
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	45,647	(11,967)
Increase in accounts payable and accrued liabilities	574,176	41,689
Increase in due to the Ministry of Children, Community and Social Services	1,843,030	685,633
Decrease in prepaid expenses	47,591	50,236
	2,574,192	732,226
Cash flows from financing activities:		
Increase in deferred contributions	6,692	55,647
Payments on capital lease obligations	-	(7,110)
	6,692	48,537
Cash flows from investing activities:		
Additions to capital assets	(102,944)	(8,537)
Proceeds from disposal of capital assets	6,000	-
Decrease in other assets	-	17,591
	(96,944)	9,054
Net increase in cash	2,483,940	789,817
Cash, beginning of year	4,441,853	3,652,036
Cash, end of year	\$ 6,925,793	\$ 4,441,853

See accompanying notes to financial statements.



# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2022

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Child & Community Resources / Ressources pour l'Enfance et la Communauté (the "Organization") is incorporated under the laws of the Province of Ontario as a non-profit entity without share capital. The Organization provides services and community support to children, youth, and families as well as professionals to enhance and support inclusion, integration and well-being of children with special needs across the North Region of Ontario. The Organization's mission is supporting, educating, and partnering with children, youth, families, and communities across the North.

## 1. Significant accounting policies:

### (a) Basis of accounting:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

### (b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.

### (c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Assets acquired under capital leases are initially recorded at the present value of the future minimum lease payments and amortized over the useful life of the assets.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (c) Capital assets (continued):

Amortization is provided on a declining-balance basis for furniture, equipment and computers and over a straight-line basis for leasehold improvements over their estimated useful lives as follows:

Asset	Estimated Useful Life
Furniture, equipment	5 years
Computer	3 years
Leasehold improvements	5 years

Amortization is taken at 50% in the year of purchase.

### (d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods specified. Significant items subject to estimates and assumptions include the valuation allowance for accounts receivable and the calculation of due to Ministry of Children, Community and Social Services. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

### (e) Allocated expenses:

The Organization provides services and supports to children, parents and professionals through various programs. The costs of each program may include the costs of personnel, occupancy and other expenses that are directly or indirectly related to providing the program services. The Organization also incurs a number of general support expenses that are common to the administration of the Organization and each of its programs.

The cost of the general support expenses are part of the Allocated Central Administration. Allocated Central Administration supports are functions within the agency and provides services including Board and Governance, Finance, Human Resources, Payroll, Information Technology, Property Management and various services.

### (f) Deferred capital contributions:

Externally restricted contributions for depreciable capital assets are deferred and amortized over the life of the related capital asset. Unexpended and unamortized capital asset contributions are recorded as deferred capital contributions on the statement of financial position.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (g) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value would be recognized in the statement of remeasurement gains and losses until they are realized, when they would be transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded at fair value, as described below:

Level 1	Fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2	Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly
Level 3	Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data

The Organization has selected to account for transactions at the trade date.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2022

## 2. Capital assets:

2022	Cost	Accumulated Amortization	Net book value
Leasehold improvements	\$ 358,636	\$ 334,826	\$ 23,810
Furniture and equipment	1,703,800	1,419,443	284,357
Computer software	476,397	423,694	52,703
	\$ 2,538,833	\$ 2,177,963	\$ 360,870

2021	Cost	Accumulated Amortization	Net book value
Leasehold improvements	\$ 647,965	\$ 635,323	\$ 12,642
Furniture and equipment	1,646,160	1,409,351	236,809
Computer software	476,397	408,787	67,610
	2,770,522	2,453,461	317,061

## 3. Payable to Ministry of Children, Community and Social Services:

The Organization has a Service Contract/CFSA Approval with the Ministry of Children, Community and Social Services. A reconciliation report summarizes, by service (detail code), all revenue and expenses and identifies any resulting surplus or deficit that relates to the Service Contract/CFSA Approval.

The changes in the balance payable are as follows:

	2022	2021
Balance, beginning of year	\$ 2,918,722	\$ 2,233,089
Add: Ministry received	144,438	56,004
Plus: Surplus payable in the year	1,698,592	629,629
Balance, end of year	\$ 4,761,752	\$ 2,918,722

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2022

## 4. Deferred contributions:

	2022		2021	
Balance, beginning of year	\$	213,653	\$	158,006
Add: Amount taken into revenue		(213,653)		(253,977)
Amounts received in the year		220,345		309,624
Balance, end of year	\$	220,345	\$	213,653

## 5. Deferred capital contributions:

Deferred capital contributions represent the unamortized balance of contributed capital contributions. The changes in the deferred contributions balance for the year are as follows:

	2022		2021	
Balance, beginning of year	\$	280	\$	350
Add: Amount taken into revenue		(56)		(70)
Balance, end of year	\$	224	\$	280

## 6. Commitments:

The Organization is committed to payments under various operating leases for equipment and buildings through to 2028 in the following amounts annually:

2023	\$	84,187
2024		70,764
2025		57,171
2026		52,818
2027 and thereafter		15,992

In some cases, additional rent is payable to cover the proportionate share of common area maintenance costs.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2022

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## 7. Contingency:

The Organization operates programs that are funded by government grants. These programs are subject to audit by government agencies, and should these audits result in recoveries of grants, the amount of these recoveries would be recorded as an adjustment in the year of recovery.

## 8. Financial risks and concentration of risks:

### (a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2021.

### (b) Other risks:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Agency closed certain facilities based on recommendations from Public Health Ontario. These facilities were reopened in the summer of 2020 on appointment basis with social distancing requirements and Public Health regulations followed.

The impact of COVID-19 is expected to have some negative impacts on operations. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Agency is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2022

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## **9. Economic dependence:**

The Organization receives 77.1% (2021 – 78.4%) of its total funding from the Ministry of Children, Community and Social Services (“the Ministry”). In 2019, the Ministry announced changes in the Ontario Autism Program funding model which could have a significant negative impact on the Organization’s funding once these changes are finalized. In 2021 and 2022, the agency continues to work with the Ministry to determine the future of the Ontario Autism Program.

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 1 - Summary

Schedule of Operations

Year ended March 31, 2022, with comparative information for 2021

	City of Greater Sudbury	Respite Services	Ontario Autism Program	Autism Clinical Services	School Support Program/ASD	Other Programs	Clinical Services Time Limited	2022 Total	2021 Total
<b>Revenue:</b>									
Ministry of Children, Community and Social Services	\$ -	608,354	7,282,208	266,487	7,306	-	1,761,324	\$ 9,925,679	\$ 9,509,599
City of Greater Sudbury	2,836,271	-	-	-	-	4,046	-	2,840,317	2,452,230
Community projects	3,468	486	6,520	416	555	86,172	-	97,617	142,371
Interest and other income	-	240	51	-	-	11,593	-	11,884	28,547
Amortization of deferred contributions	-	-	-	-	-	56	-	56	70
	2,839,739	609,080	7,288,779	266,903	7,861	101,867	1,761,324	12,875,553	12,132,817
<b>Adjustments:</b>									
Amortization of deferred contributions	-	-	-	-	-	(56)	-	(56)	(70)
Adjusted totals for APERS purposes	2,839,739	609,080	7,288,779	266,903	7,861	101,811	1,761,324	12,875,497	12,132,747
<b>Expenses:</b>									
Wages and employee benefits	1,568,210	348,887	804,437	79,548	-	691,465	93,346	3,585,893	4,612,923
Travel	4,801	5,859	3,282	-	-	4,978	147	19,067	26,523
Office	85,631	2,770	34,218	696	7,706	336,170	2,627	469,818	517,991
Program	155,487	2,241	2,792	-	-	56,014	-	216,534	39,915
Training	19,998	101	1,774	-	-	7,898	20,000	49,771	21,832
Professional fees	764	1,019	3,299	73	-	19,451	-	24,606	29,809
Purchase of service	611,104	178,698	5,691,098	153,023	-	83,347	1,470,978	8,188,248	6,443,810
Building occupancy	76,463	5,626	36,019	4,708	6,277	125,540	-	254,633	617,921
Allocated central administration (recovery)	280,786	63,879	759,381	27,981	767	(1,312,064)	179,270	-	-
Amortization of capital assets	-	-	-	-	-	56,314	-	56,314	96,584
	2,803,244	609,080	7,336,300	266,029	14,750	69,113	1,766,368	12,864,884	12,407,308
<b>Adjustments:</b>									
Capital asset additions	32,664	-	14,011	-	-	56,269	-	102,944	8,537
Capital asset disposals	-	-	-	-	-	3,179	-	3,179	(144,612)
Expenses related to rent deposits	-	-	-	-	-	-	-	-	(17,591)
Expenses related to prepaids	3,831	-	(61,532)	874	(6,889)	35,564	(5,044)	(33,196)	(28,333)
Expenses related to capital leases	-	-	-	-	-	-	-	-	7,111
Amortization of capital assets	-	-	-	-	-	(56,314)	-	(56,314)	(96,584)
	2,839,739	609,080	7,288,779	266,903	7,861	107,811	1,761,324	12,881,497	12,135,836
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 36,495</b>	<b>-</b>	<b>(47,521)</b>	<b>874</b>	<b>(6,889)</b>	<b>32,754</b>	<b>(5,044)</b>	<b>\$ 10,669</b>	<b>\$ (274,491)</b>
<b>Adjusted deficiency of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,000)</b>	<b>-</b>	<b>\$ (6,000)</b>	<b>\$ (3,089)</b>
<b>Payable to Ministry/funding source</b>	<b>\$ 302,324</b>	<b>183,598</b>	<b>1,361,267</b>	<b>-</b>	<b>153,727</b>	<b>-</b>	<b>-</b>	<b>\$ 2,000,916</b>	<b>\$ 948,475</b>



# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 2 - City of Greater Sudbury  
Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	Child Care Special Needs	EarlyON Child & Family Centres	EarlyON Safe Restart Funding	2022 Total	2021 Total
<b>Revenue:</b>					
City of Greater Sudbury	\$ 1,758,307	1,032,592	45,372	\$ 2,836,271	\$ 2,435,708
Community projects	3,052	416	-	3,468	3,902
Totals per audited statements	1,761,359	1,033,008	45,372	2,839,739	2,439,610
<b>Adjustments:</b>					
Adjusted totals for APERS purposes	1,761,359	1,033,008	45,372	2,839,739	2,439,610
<b>Expenses:</b>					
Wages and employee benefits	766,500	801,710	-	1,568,210	1,671,618
Travel	4,573	228	-	4,801	3,164
Office	36,332	46,381	2,918	85,631	47,137
Program	130,063	15,487	9,937	155,487	13,630
Training	5,273	4,658	10,067	19,998	5,668
Professional fees	-	764	-	764	-
Purchase of service	594,463	16,641	-	611,104	311,890
Building occupancy	34,525	41,938	-	76,463	137,661
Allocated central administration	172,990	103,259	4,537	280,786	243,889
	1,744,719	1,031,066	27,459	2,803,244	2,434,657
<b>Adjustments:</b>					
Capital asset additions	14,751	-	17,913	32,664	-
Expenses related to prepaids	1,889	1,942	-	3,831	3,531
Expenses related to capital leases	-	-	-	-	1,422
Adjusted totals for APERS purposes	1,761,359	1,033,008	45,372	2,839,739	2,439,610
Excess of revenue over expenses	\$ 16,640	1,942	17,913	\$ 36,495	\$ 4,953
Adjusted excess of revenue over expenses	\$ -	-	-	\$ -	\$ -
Payable to Ministry/funding source	\$ 64,284	224,248	13,792	\$ 302,324	\$ 338,846

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 3 - Respite Services  
Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	Out-of-Home Respite Services F235	Other ASD Supports F205	ASD Respite Services F206	CCL - Associate Living supports F672	Resp. Supp. Children-Out of-Home Supp F718	CCL - (CFSA) Group Living Supports F671	2022 Total	2021 Total
<b>Revenue:</b>								
Ministry of Children, Community and Social Services	\$ 144,720	13,077	49,691	103,381	52,816	244,669	\$ 608,354	\$ 552,855
Community projects	-	-	-	-	-	486	486	914
Interest and other income	240	-	-	-	-	-	240	-
Totals per audited statements	144,960	13,077	49,691	103,381	52,816	245,155	609,080	553,769
<b>Adjustments:</b>								
Revenue related to rent deposits	-	-	-	-	-	-	-	-
Adjusted totals for APERS purposes	144,960	13,077	49,691	103,381	52,816	245,155	609,080	553,769
<b>Expenses:</b>								
Wages and employee benefits	9,078	11,613	9,077	81,231	27,234	210,654	348,887	380,938
Travel	-	-	-	5,017	-	842	5,859	2,035
Office	57	90	57	1,073	172	1,321	2,770	3,291
Program	-	-	-	2,205	-	36	2,241	2,833
Training	-	-	-	-	-	101	101	-
Professional fees	-	-	-	-	-	1,019	1,019	-
Purchase of service	120,562	-	35,272	3,000	19,864	-	178,698	79,001
Building occupancy	67	-	67	-	-	5,492	5,626	27,662
Allocated central administration	15,196	1,374	5,218	10,855	5,546	25,690	63,879	58,009
	144,960	13,077	49,691	103,381	52,816	245,155	609,080	553,769
<b>Adjustments:</b>								
Capital asset additions	-	-	-	-	-	-	-	-
Expenses related to rent deposits	-	-	-	-	-	-	-	-
Adjusted totals for APERS purposes	144,960	13,077	49,691	103,381	52,816	245,155	609,080	553,769
Excess of revenue over expenses	\$ -	-	-	-	-	-	\$ -	\$ -
Adjusted excess of revenue over expenses	\$ -	-	-	-	-	-	\$ -	\$ -
Payable to Ministry/funding source	\$ 41,200	25,348	68,263	-	48,787	-	\$ 183,598	\$ 239,493

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 4 - Ontario Autism Program  
Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	Ontario Autism Program Services F209	OAP Family Support Worker F210	OAP Capacity Building	OAP Core Clinical Services	OAP Entry to School	2022 Total	2021 Total
<b>Revenue:</b>							
Ministry of Children, Community and Social Services	\$ 4,884,601	237,800	1,375,000	678,790	106,017	\$ 7,282,208	\$ 6,865,045
Community projects	5,133	1,387	-	-	-	6,520	26,030
Interest and other income	51	-	-	-	-	51	66
Totals per audited statements	4,889,785	239,187	1,375,000	678,790	106,017	7,288,779	6,891,141
<b>Adjustments:</b>							
Adjusted totals for APERS purposes	4,889,785	239,187	1,375,000	678,790	106,017	7,288,779	6,891,141
<b>Expenses:</b>							
Wages and employee benefits	346,983	50,450	26,737	307,060	73,207	804,437	1,159,349
Travel	3,027	-	-	255	-	3,282	17,816
Office	23,167	1,083	-	2,145	7,823	34,218	101,930
Program	576	191	-	-	2,025	2,792	1,996
Training	-	-	-	-	1,774	1,774	12,350
Professional fees	3,299	-	-	-	-	3,299	15,061
Purchase of service	4,041,057	146,800	1,203,888	292,647	6,706	5,691,098	4,559,849
Building occupancy	20,326	15,693	-	-	-	36,019	295,064
Allocated central administration	512,882	24,970	144,375	68,648	8,506	759,381	720,812
	4,951,317	239,187	1,375,000	670,755	100,041	7,336,300	6,884,227
<b>Adjustments:</b>							
Capital asset additions	-	-	-	8,035	5,976	14,011	-
Expenses related to rent deposits	-	-	-	-	-	-	(11,080)
Expenses related to prepaids	(61,532)	-	-	-	-	(61,532)	13,798
Expenses related to capital leases	-	-	-	-	-	-	4,196
Adjusted totals for APERS purposes	4,889,785	239,187	1,375,000	678,790	106,017	7,288,779	6,891,141
Excess (deficiency) of revenue over expenses	\$ (61,532)	-	-	8,035	5,976	\$ (47,521)	\$ 6,914
Adjusted excess of revenue over expenses	\$ -	-	-	-	-	\$ -	\$ -
Payable to Ministry/funding source	\$ 957,629	-	-	242,590	161,048	\$ 1,361,267	\$ 350,038

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 5 - Autism Clinical Services  
Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	SCS-Children Assessment & Counselling F719	Child Care ISNC MCSS/MCYS F266	2022 Total	2021 Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services	\$ 250,737	15,750	\$ 266,487	\$ 266,541
Community projects	416	-	416	485
<b>Totals per audited statements</b>	<b>251,153</b>	<b>15,750</b>	<b>266,903</b>	<b>267,026</b>
<b>Adjustments:</b>				
Adjusted totals for APERS purposes	251,153	15,750	266,903	267,026
<b>Expenses:</b>				
Wages and employee benefits	79,548	-	79,548	133,694
Travel	-	-	-	309
Office	696	-	696	1,300
Program	-	-	-	59
Training	-	-	-	-
Professional fees	73	-	73	-
Purchase of service	138,927	14,096	153,023	97,235
Building occupancy	4,708	-	4,708	6,448
Allocated central administration	26,327	1,654	27,981	27,981
	250,279	15,750	266,029	267,026
<b>Adjustments:</b>				
Expenses related to prepaids	874	-	874	-
<b>Adjusted totals for APERS purposes</b>	<b>251,153</b>	<b>15,750</b>	<b>266,903</b>	<b>267,026</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 874</b>	<b>-</b>	<b>\$ 874</b>	<b>\$ -</b>
<b>Adjusted excess of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Payable to Ministry/funding source</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 6 - School Support Program/Autism Spectrum Disorder  
Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	School Support Program Autism Spectrum Disorder F203		2022 Total	2021 Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services	7,306	\$	7,306	\$ 849,227
Community projects	555		555	4,902
<b>Totals per audited statements</b>	<b>7,861</b>		<b>7,861</b>	<b>854,129</b>
<b>Adjustments:</b>				
Adjusted totals for APERS purposes	7,861		7,861	854,129
<b>Expenses:</b>				
Wages and employee benefits	-		-	276,636
Travel	-		-	(530)
Office	7,706		7,706	53,145
Program	-		-	-
Training	-		-	-
Professional Fees	-		-	-
Purchase of service	-		-	411,301
Building occupancy	6,277		6,277	63,297
Allocated central administration	767		767	89,170
	<b>14,750</b>		<b>14,750</b>	<b>893,019</b>
<b>Adjustments:</b>				
Expenses relating to rent deposit	-		-	(6,511)
Expenses related to prepaids	(6,889)		(6,889)	(33,019)
Expenses related to capital leases	-		-	640
<b>Adjusted totals for APERS purposes</b>	<b>7,861</b>		<b>7,861</b>	<b>854,129</b>
<b>Excess of revenue over expenses</b>	<b>\$ (6,889)</b>	<b>\$</b>	<b>(6,889)</b>	<b>\$ (38,890)</b>
<b>Adjusted excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Payable to Ministry/funding source</b>	<b>\$ 153,727</b>	<b>\$</b>	<b>153,727</b>	<b>\$ 184,536</b>

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 7 - Other Programs

Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	Other Services	Allocated Central Administration	2022 Total	2021 Total
<b>Revenue:</b>				
City of Greater Sudbury	\$ 4,046	-	\$ 4,046	\$ 16,522
Community projects	83,750	2,422	86,172	106,138
Interest and other income	-	11,593	11,593	28,481
Amortization of deferred contributions	-	56	56	70
<b>Totals per audited statements</b>	<b>87,796</b>	<b>14,071</b>	<b>101,867</b>	<b>151,211</b>
<b>Adjustments:</b>				
Amortization of deferred contributions	-	(56)	(56)	(70)
<b>Adjusted totals for APERS purposes</b>	<b>87,796</b>	<b>14,015</b>	<b>101,811</b>	<b>151,141</b>
<b>Expenses:</b>				
Wages and employee benefits	56,955	634,510	691,465	847,955
Travel	4,922	56	4,978	3,686
Office	5,235	330,935	336,170	308,009
Program	19,260	36,754	56,014	21,454
Training	1,055	6,843	7,898	286
Professional fees	-	19,451	19,451	14,748
Purchase of service	-	83,347	83,347	260,568
Building occupancy	-	125,540	125,540	87,789
Allocated central administration (recovery)	369	(1,312,433)	(1,312,064)	(1,239,617)
Amortization of capital assets	-	56,314	56,314	96,584
	87,796	(18,683)	69,113	401,462
<b>Adjustments:</b>				
Capital asset additions	-	56,269	56,269	8,537
Capital asset disposals	-	3,179	3,179	(144,612)
Expenses related to prepaids	-	35,564	35,564	(15,426)
Expenses related to capital leases	-	-	-	853
Amortization of capital assets	-	(56,314)	(56,314)	(96,584)
<b>Adjusted totals for APERS purposes</b>	<b>87,796</b>	<b>20,015</b>	<b>107,811</b>	<b>154,230</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>32,754</b>	<b>\$ 32,754</b>	<b>\$ (250,251)</b>
<b>Adjusted deficiency of revenue over expenses</b>	<b>\$ -</b>	<b>(6,000)</b>	<b>\$ (6,000)</b>	<b>\$ (3,089)</b>
<b>Receivable to Ministry/funding source</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ (20,000)</b>

# CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 8 - Clinical Services - Time Limited  
Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	Caregiver Mediated / PRT F215	Diagnostic Hubs F214	2022 Total	2021 Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services	\$ 627,640	1,133,684	\$ 1,761,324	\$ 975,931
<b>Adjustments:</b>				
Adjusted totals for APERS purposes	627,640	1,133,684	1,761,324	975,931
<b>Expenses:</b>				
Wages and employee benefits	43,468	49,878	93,346	142,733
Travel	147	-	147	43
Office	930	1,697	2,627	3,179
Program	-	-	-	(57)
Training	-	20,000	20,000	3,528
Purchase of service	520,567	950,411	1,470,978	723,966
Building occupancy	-	-	-	-
Allocated central administration	65,902	113,368	179,270	99,756
	631,014	1,135,354	1,766,368	973,148
<b>Adjustments:</b>				
Expenses related to prepaids	(3,374)	(1,670)	(5,044)	2,783
Adjusted totals for APERS purposes	627,640	1,133,684	1,761,324	975,931
<b>Excess of revenue over expenses</b>				
	\$ (3,374)	\$ (1,670)	\$ (5,044)	\$ 2,783
<b>Adjusted excess of revenue over expenses</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Receivable to Ministry/funding source</b>				
	\$ -	\$ -	\$ -	\$ (144,438)

# 2022-03-31\_Child\_\_Community\_Resources-FS-NOT\_Signed

Final Audit Report

2022-08-19

Created:	2022-08-17
By:	Brittany Bolduc (bbolduc@ccrconnect.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIZppvqhYC-jUS0ZMDbb5I00ot3g3A6Wv

## "2022-03-31\_Child\_\_Community\_Resources-FS-NOT\_Signed" History

-  Document created by Brittany Bolduc (bbolduc@ccrconnect.ca)  
2022-08-17 - 12:58:41 PM GMT
-  Document emailed to dsullivan@ccrconnect.ca for signature  
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-  Email viewed by dsullivan@ccrconnect.ca  
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-  Signer dsullivan@ccrconnect.ca entered name at signing as Deborah Sullivan  
2022-08-19 - 1:09:02 PM GMT
-  Document e-signed by Deborah Sullivan (dsullivan@ccrconnect.ca)  
Signature Date: 2022-08-19 - 1:09:04 PM GMT - Time Source: server
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