

Financial Statements of

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

And Independent Auditor's Report thereon

Year ended March 31, 2023



KPMG LLP  
Times Square  
1760 Regent Street, Unit 4  
Sudbury ON P3E 3Z8  
Canada  
Tel 705-675-8500  
Fax 705-675-7586

## 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, 2023
- 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, 2023, 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 "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's 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.



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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.



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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*

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada  
August 14, 2023

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

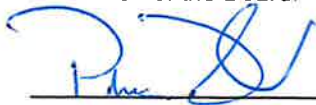
Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
<b>Assets</b>		
Current assets:		
Cash	\$ 5,791,142	\$ 6,925,793
Accounts receivable	83,254	104,149
Prepaid expenses	83,299	59,496
	<u>5,957,695</u>	<u>7,089,438</u>
Capital assets (note 2)	403,640	360,870
Other assets	8,468	8,468
	<u>\$ 6,369,803</u>	<u>\$ 7,458,776</u>
<b>Liabilities, Contributions and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,005,654	\$ 1,640,888
Due to the Ministry of Children, Community and Social Services (note 3)	4,109,675	4,761,752
	<u>5,115,329</u>	<u>6,402,640</u>
Deferred contributions (note 4)	352,886	220,345
Deferred capital contributions (note 5)	179	224
	<u>5,468,394</u>	<u>6,623,209</u>
Net assets:		
Invested in capital assets	403,461	360,646
Unrestricted	497,948	474,921
	<u>901,409</u>	<u>835,567</u>
Commitments (note 6)		
Contingency (note 7)		
Economic dependence (note 9)		
	<u>\$ 6,369,803</u>	<u>\$ 7,458,776</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, 2023, with comparative information for 2022

	2023	2022
<b>Revenue:</b>		
Ministry of Children, Community, and Social Services	\$ 8,872,078	\$ 9,925,679
City of Greater Sudbury	3,218,484	2,840,317
Community projects	8,099	97,617
Interest and other income	148,293	11,884
Amortization of deferred contributions	45	56
	12,246,999	12,875,553
<b>Expenses:</b>		
Ontario Autism Program	6,349,895	7,336,300
City of Greater Sudbury	3,197,605	2,803,244
School Support Program/ASD	978,215	14,750
Respite Services	131,556	609,080
Clinical Services - Time Limited	1,224,081	1,766,368
Other Programs	32,082	69,113
Autism Clinical Services	267,723	266,029
	12,181,157	12,864,884
<b>Excess of revenue over expenses</b>	<b>\$ 65,842</b>	<b>\$ 10,669</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, 2023, with comparative information for 2022

	Unrestricted	Invested in Capital Assets	2023 Total	2022 Total
Net assets, beginning of year	\$ 474,921	360,646	\$ 835,567	\$ 824,898
Excess (deficiency) of revenue over expenses	114,412	(48,570)	65,842	10,669
Investment in capital assets	(91,385)	91,385	-	-
Net assets, end of year	\$ 497,948	403,461	\$ 901,409	\$ 835,567

See accompanying notes to financial statements.

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

## Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 65,842	\$ 10,669
Adjustments for:		
Amortization of deferred capital contributions	(45)	(56)
Amortization of capital assets	48,615	56,314
Gain on disposal of capital assets	-	(3,179)
	114,412	63,748
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	20,895	45,647
Increase (decrease) in accounts payable and accrued liabilities	(635,234)	574,176
Increase (decrease) in due to the Ministry of Children, Community and Social Services	(652,077)	1,843,030
Decrease (increase) in prepaid expenses	(23,803)	47,591
	(1,175,807)	2,574,192
Cash flows from financing activities:		
Increase in deferred contributions	132,541	6,692
Cash flows from investing activities:		
Additions to capital assets	(91,385)	(102,944)
Proceeds from disposal of capital assets	-	6,000
	(91,385)	(96,944)
Net increase (decrease) in cash	(1,134,651)	2,483,940
Cash, beginning of year	6,925,793	4,441,853
Cash, end of year	\$ 5,791,142	\$ 6,925,793

See accompanying notes to financial statements.



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

Notes to Financial Statements

Year ended March 31, 2023

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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 (continued)

Year ended March 31, 2023

## 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 (continued)

Year ended March 31, 2023

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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 (continued)

Year ended March 31, 2023

## 2. Capital assets:

2023	Cost	Accumulated Amortization	Net book value
Leasehold improvements	\$ 390,015	\$ 347,111	\$ 42,904
Furniture and equipment	1,749,307	1,448,355	300,952
Computer software	490,896	431,112	59,784
	<u>\$ 2,630,218</u>	<u>\$ 2,226,578</u>	<u>\$ 403,640</u>

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
	<u>2,538,833</u>	<u>2,177,963</u>	<u>360,870</u>

## 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:

	2023	2022
Balance, beginning of year	\$ 4,761,752	\$ 2,918,722
Add: Ministry received (settlement)	(2,289,093)	144,438
Plus: Surplus payable in the year	1,637,016	1,698,592
<b>Balance, end of year</b>	<b>\$ 4,109,675</b>	<b>\$ 4,761,752</b>

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

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 4. Deferred contributions:

	2023		2022	
Balance, beginning of year	\$	220,345	\$	213,653
Less: Amount taken into revenue		(220,345)		(213,653)
Add: Amounts received in the year		352,886		220,345
Balance, end of year	\$	352,886	\$	220,345

## 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:

	2023		2022	
Balance, beginning of year	\$	224	\$	280
Less: Amount taken into revenue		(45)		(56)
Balance, end of year	\$	179	\$	224

## 6. Commitments:

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

2024	\$	94,851
2025		73,281
2026		68,912
2027		26,539
2028		2,912

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 (continued)

Year ended March 31, 2023

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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 2022.

## **9. Economic dependence:**

The Organization receives 72.4% (2022 – 77.1%) 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 2022 and 2023, 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, 2023, with comparative information for 2022

	City of Greater Sudbury	Respite Services	Ontario Autism Program	Autism Clinical Services	School Support Program/ASD	Other Programs	Clinical Services Time Limited	2023 Total	2022 Total
<b>Revenue:</b>									
Ministry of Children, Community and Social Services	\$ -	131,556	6,272,662	266,487	977,654	-	1,223,719	\$ 8,872,078	\$ 9,925,679
City of Greater Sudbury	3,217,505	-	-	-	-	979	-	3,218,484	2,840,317
Community projects	3,025	-	2,537	362	-	1,813	362	8,099	97,617
Interest and other income	-	-	148,293	-	-	-	-	148,293	11,884
Amortization of deferred contributions	-	-	-	-	-	45	-	45	56
	3,220,530	131,556	6,423,492	266,849	977,654	2,837	1,224,081	12,246,999	12,875,553
<b>Adjustments:</b>									
Amortization of deferred contributions	-	-	-	-	-	(45)	-	(45)	(56)
Adjusted totals for APERS purposes	3,220,530	131,556	6,423,492	266,849	977,654	2,792	1,224,081	12,246,954	12,875,497
<b>Expenses:</b>									
Wages and employee benefits	1,716,514	-	791,722	-	-	797,455	-	3,305,691	3,585,893
Travel	6,013	-	9,846	-	-	2,716	-	18,575	19,067
Office	100,488	-	203,420	1,543	-	148,677	4,657	458,785	469,818
Program	46,492	-	43,389	7,498	561	40,145	25,726	163,811	216,534
Training	24,569	-	4,303	-	-	9,567	-	38,439	49,771
Professional fees	46,142	-	3,450	-	-	37,166	-	86,758	24,606
Purchase of service	834,621	117,743	4,585,422	224,993	875,000	91,822	1,063,863	7,793,464	8,188,248
Building occupancy	113,144	-	49,713	5,708	-	92,748	5,708	267,021	254,633
Allocated central administration (recovery)	309,622	13,813	658,630	27,981	102,654	(1,236,827)	124,127	-	-
Amortization of capital assets	-	-	-	-	-	48,613	-	48,613	56,314
	3,197,605	131,556	6,349,895	267,723	978,215	32,082	1,224,081	12,181,157	12,864,884
<b>Adjustments:</b>									
Capital asset additions	33,875	-	17,529	-	-	39,981	-	91,385	102,944
Capital asset disposals	-	-	-	-	-	-	-	-	3,179
Expenses related to prepaids	(10,950)	-	56,068	(874)	(561)	(20,658)	-	23,025	(33,196)
Amortization of capital assets	-	-	-	-	-	(48,613)	-	(48,613)	(56,314)
	3,220,530	131,556	6,423,492	266,849	977,654	2,792	1,224,081	12,246,954	12,881,497
<b>Excess (deficiency) of revenue over expenses</b>	\$ 22,925	\$ -	\$ 73,597	\$ (874)	\$ (561)	\$ (29,245)	\$ -	\$ 65,842	\$ 10,669
<b>Adjusted deficiency of revenue over expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,000)
<b>Payable to Ministry/funding source</b>	\$ -	\$ 24,823	\$ 1,357,934	\$ -	\$ 56,109	\$ -	\$ 198,150	\$ 1,637,016	\$ 2,000,916

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

Schedule 2 - City of Greater Sudbury  
Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	Child Care Special Needs	EarlyON Child & Family Centres	EarlyON One time R&M Funding	2023 Total	2022 Total
<b>Revenue:</b>					
City of Greater Sudbury	\$ 1,897,372	1,290,133	30,000	\$ 3,217,505	\$ 2,836,271
<u>Community projects</u>	<u>1,838</u>	<u>1,187</u>	<u>-</u>	<u>3,025</u>	<u>3,468</u>
Totals per audited statements	1,899,210	1,291,320	30,000	3,220,530	2,839,739
<b>Adjustments:</b>					
Adjusted totals for APERS purposes	1,899,210	1,291,320	30,000	3,220,530	2,839,739
<b>Expenses:</b>					
Wages and employee benefits	817,655	898,859	-	1,716,514	1,568,210
Travel	1,157	4,856	-	6,013	4,801
Office	40,170	60,318	-	100,488	85,631
Program	9,528	36,964	-	46,492	155,487
Training	8,641	15,928	-	24,569	19,998
Professional fees	-	46,142	-	46,142	764
Purchase of service	824,869	9,752	-	834,621	611,104
Building occupancy	28,628	83,810	706	113,144	76,463
Allocated central administration	174,967	132,633	2,022	309,622	280,786
	1,905,615	1,289,262	2,728	3,197,605	2,803,244
<b>Adjustments:</b>					
Capital asset additions	-	6,603	27,272	33,875	32,664
Expenses related to prepaids	(6,405)	(4,545)	-	(10,950)	3,831
<u>Expenses related to capital leases</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted totals for APERS purposes	1,899,210	1,291,320	30,000	3,220,530	2,839,739
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (6,405)</b>	<b>2,058</b>	<b>27,272</b>	<b>\$ 22,925</b>	<b>\$ 36,495</b>
<b>Adjusted excess of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Payable to Ministry/funding source</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 302,324</b>



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

Schedule 3 - Respite Services  
Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	Other ASD Supports F205	ASD Respite Services F206	2023 Total	2022 Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services	\$ 13,602	117,954	\$ 131,556	\$ 608,354
Community projects	-	-	-	486
Interest and other income	-	-	-	240
<b>Totals per audited statements</b>	<b>13,602</b>	<b>117,954</b>	<b>131,556</b>	<b>609,080</b>
<b>Adjustments:</b>				
Revenue related to rent deposits	-	-	-	-
<b>Adjusted totals for APERS purposes</b>	<b>13,602</b>	<b>117,954</b>	<b>131,556</b>	<b>609,080</b>
<b>Expenses:</b>				
Wages and employee benefits	-	-	-	348,887
Travel	-	-	-	5,859
Office	-	-	-	2,770
Program	-	-	-	2,241
Training	-	-	-	101
Professional fees	-	-	-	1,019
Purchase of service	12,174	105,569	117,743	178,698
Building occupancy	-	-	-	5,626
Allocated central administration	1,428	12,385	13,813	63,879
	13,602	117,954	131,556	609,080
<b>Adjustments:</b>				
Capital asset additions	-	-	-	-
Expenses related to rent deposits	-	-	-	-
<b>Adjusted totals for APERS purposes</b>	<b>13,602</b>	<b>117,954</b>	<b>131,556</b>	<b>609,080</b>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</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>\$ 24,823</b>		<b>\$ 24,823</b>	<b>\$ 183,598</b>

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

Schedule 4 - Ontario Autism Program  
Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	Ontario Autism Program Services F209	OAP Family Support Worker F210	OAP Capacity Building	OAP Entry to School	2023 Total	2022 Total
<b>Revenue:</b>						
Ministry of Children, Community and Social Services	\$ 3,617,864	237,800	1,375,000	1,041,998	\$ 6,272,662	\$ 7,282,208
Community projects	1,087	725	-	725	2,537	6,520
Interest and other income	148,293	-	-	-	148,293	51
<b>Totals per audited statements</b>	<b>3,767,244</b>	<b>238,525</b>	<b>1,375,000</b>	<b>1,042,723</b>	<b>6,423,492</b>	<b>7,288,779</b>
<b>Adjustments:</b>						
Adjusted totals for APERS purposes	3,767,244	238,525	1,375,000	1,042,723	6,423,492	7,288,779
<b>Expenses:</b>						
Wages and employee benefits	64,013	112,033	-	615,676	791,722	804,437
Travel	-	-	-	9,846	9,846	3,282
Office	140,902	3,221	18,126	41,171	203,420	34,218
Program	13,387	-	1,439	28,563	43,389	2,792
Training	-	-	-	4,303	4,303	1,774
Professional fees	3,450	-	-	-	3,450	3,299
Purchase of service	3,095,512	86,851	1,211,060	191,999	4,585,422	5,691,098
Building occupancy	17,177	11,451	-	21,085	49,713	36,019
Allocated central administration	379,876	24,969	144,375	109,410	658,630	759,381
	3,714,317	238,525	1,375,000	1,022,053	6,349,895	7,336,300
<b>Adjustments:</b>						
Capital asset additions	9,763	-	-	7,766	17,529	14,011
Expenses related to rent deposits	-	-	-	-	-	-
Expenses related to prepaids	43,164	-	-	12,904	56,068	(61,532)
Expenses related to capital leases	-	-	-	-	-	-
<b>Adjusted totals for APERS purposes</b>	<b>3,767,244</b>	<b>238,525</b>	<b>1,375,000</b>	<b>1,042,723</b>	<b>6,423,492</b>	<b>7,288,779</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 52,927</b>	<b>-</b>	<b>-</b>	<b>20,670</b>	<b>\$ 73,597</b>	<b>\$ (47,521)</b>
<b>Adjusted excess of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Payable to Ministry/funding source</b>	<b>\$ 889,783</b>	<b>-</b>	<b>-</b>	<b>468,151</b>	<b>\$ 1,357,934</b>	<b>\$ 1,361,267</b>

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

Schedule 5 - Autism Clinical Services  
Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	SCS-Children Assessment & Counselling F719	Child Care ISNC MCSS/MCYS F266	2023 Total	2022 Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services	\$ 250,737	15,750	\$ 266,487	\$ 266,487
Community projects	362	-	362	416
<b>Totals per audited statements</b>	<b>251,099</b>	<b>15,750</b>	<b>266,849</b>	<b>266,903</b>
<b>Adjustments:</b>				
Adjusted totals for APERS purposes	251,099	15,750	266,849	266,903
<b>Expenses:</b>				
Wages and employee benefits	-	-	-	79,548
Office	1,543	-	1,543	696
Program	7,498	-	7,498	-
Professional fees	-	-	-	73
Purchase of service	210,897	14,096	224,993	153,023
Building occupancy	5,708	-	5,708	4,708
Allocated central administration	26,327	1,654	27,981	27,981
	251,973	15,750	267,723	266,029
<b>Adjustments:</b>				
Expenses related to prepaids	(874)	-	(874)	874
<b>Adjusted totals for APERS purposes</b>	<b>251,099</b>	<b>15,750</b>	<b>266,849</b>	<b>266,903</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (874)</b>	<b>-</b>	<b>\$ (874)</b>	<b>\$ 874</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, 2023, with comparative information for 2022

	School Support Program Autism Spectrum Disorder		2023	2022
	F203		Total	Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services	977,654	\$	977,654	\$ 7,306
Community projects	-		-	555
Totals per audited statements	977,654		977,654	7,861
<b>Adjustments:</b>				
Adjusted totals for APERS purposes	977,654		977,654	7,861
<b>Expenses:</b>				
Office	-		-	7,706
Program	561		561	-
Purchase of service	875,000		875,000	-
Building occupancy	-		-	6,277
Allocated central administration	102,654		102,654	767
	978,215		978,215	14,750
<b>Adjustments:</b>				
Expenses related to prepaids	(561)		(561)	(6,889)
Adjusted totals for APERS purposes	977,654		977,654	7,861
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (561)</b>	<b>\$</b>	<b>(561)</b>	<b>\$ (6,889)</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>\$ 56,109</b>	<b>\$</b>	<b>56,109</b>	<b>\$ 153,727</b>

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

Schedule 7 - Other Programs

Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	Other Services	Allocated Central Administration	2023 Total	2022 Total
<b>Revenue:</b>				
City of Greater Sudbury	\$ 979	-	\$ 979	\$ 4,046
Community projects	-	1,813	1,813	86,172
Interest and other income	-	-	-	11,593
Amortization of deferred contributions	-	45	45	56
Totals per audited statements	979	1,858	2,837	101,867
<b>Adjustments:</b>				
Amortization of deferred contributions	-	(45)	(45)	(56)
Adjusted totals for APERS purposes	979	1,813	2,792	101,811
<b>Expenses:</b>				
Wages and employee benefits	-	797,455	797,455	691,465
Travel	-	2,716	2,716	4,978
Office	-	148,677	148,677	336,170
Program	251	39,894	40,145	56,014
Training	630	8,937	9,567	7,898
Professional fees	-	37,166	37,166	19,451
Purchase of service	-	91,822	91,822	83,347
Building occupancy	-	92,748	92,748	125,540
Allocated central administration (recovery)	98	(1,236,925)	(1,236,827)	(1,312,064)
Amortization of capital assets	-	48,613	48,613	56,314
	979	31,103	32,082	69,113
<b>Adjustments:</b>				
Capital asset additions	-	39,981	39,981	56,269
Capital asset disposals	-	-	-	3,179
Expenses related to prepaids	-	(20,658)	(20,658)	35,564
Amortization of capital assets	-	(48,613)	(48,613)	(56,314)
Adjusted totals for APERS purposes	979	1,813	2,792	107,811
Excess (deficiency) of revenue over expenses	\$ -	(29,245)	\$ (29,245)	\$ 32,754
Adjusted deficiency of revenue over expenses	\$ -	-	\$ -	\$ (6,000)
Receivable to Ministry/funding source	\$ -	-	\$ -	\$ -

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

Schedule 8 - Clinical Services - Time Limited  
Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	Caregiver Mediated / PRT F215	Diagnostic Hubs F214	2023 Total	2022 Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services	\$ 351,036	872,683	\$ 1,223,719	\$ 1,761,324
Community projects	362	-	362	-
<b>Totals per audited statements</b>	<b>351,398</b>	<b>872,683</b>	<b>1,224,081</b>	<b>1,761,324</b>
<b>Adjustments:</b>				
Adjusted totals for APERS purposes	702,796	1,745,366	2,448,162	3,522,648
<b>Expenses:</b>				
Wages and employee benefits	-	-	-	93,346
Travel	-	-	-	147
Office	4,438	219	4,657	2,627
Program	-	25,726	25,726	-
Training	-	-	-	20,000
Purchase of service	304,393	759,470	1,063,863	1,470,978
Building occupancy	5,708	-	5,708	-
Allocated central administration	36,859	87,268	124,127	179,270
	351,398	872,683	1,224,081	1,766,368
<b>Adjustments:</b>				
Expenses related to prepaids	-	-	-	(5,044)
Adjusted totals for APERS purposes	351,398	872,683	1,224,081	1,761,324
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,044)</b>
<b>Adjusted excess of revenue over expenses</b>	<b>\$ 351,398</b>	<b>872,683</b>	<b>\$ 1,224,081</b>	<b>\$ 1,761,324</b>
<b>Payable (receivable) to Ministry/funding source</b>	<b>\$ 198,150</b>	<b>-</b>	<b>\$ 198,150</b>	<b>\$ -</b>