

Financial Statements of

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

And Independent Auditor's Report thereon

Year ended March 31, 2024



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INDEPENDENT AUDITOR'S 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, 2024
- 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, 2024, 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.



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

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
July 31, 2024

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


Statement of Financial Position

March 31, 2024, with comparative information for 2023

	2024	2023
Assets		
Current assets:		
Cash	\$ 6,029,829	\$ 5,791,142
Accounts receivable	167,668	83,254
Prepaid expenses	55,578	83,299
	<u>6,253,075</u>	<u>5,957,695</u>
Capital assets (note 2)	470,169	403,640
Other assets	13,428	8,468
	<u>\$ 6,736,672</u>	<u>\$ 6,369,803</u>
Liabilities, Contributions and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,133,746	\$ 1,005,654
Due to the Ministry of Children, Community and Social Services (note 3)	4,614,742	4,109,675
	<u>5,748,488</u>	<u>5,115,329</u>
Deferred contributions (note 4)	42,558	352,886
Deferred capital contributions (note 5)	143	179
	<u>5,791,189</u>	<u>5,468,394</u>
Net assets:		
Invested in capital assets	470,026	403,461
Unrestricted	475,457	497,948
	<u>945,483</u>	<u>901,409</u>
Commitments (note 6)		
Contingency (note 7)		
Economic dependence (note 9)		
	<u>\$ 6,736,672</u>	<u>\$ 6,369,803</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, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Ministry of Children, Community, and Social Services	\$ 7,629,708	\$ 8,872,078
City of Greater Sudbury	3,893,561	3,218,484
Community projects	8,157	8,099
Interest and other income	269,758	148,293
Amortization of deferred contributions	36	45
	11,801,220	12,246,999
Expenses:		
Ontario Autism Program	4,925,883	6,349,895
City of Greater Sudbury	3,837,475	3,197,605
School Support Program/ASD	1,033,763	978,215
Respite Services	156,379	131,556
Clinical Services - Time Limited	1,507,127	1,224,081
Other Programs	30,032	32,082
Autism Clinical Services	266,487	267,723
	11,757,146	12,181,157
Excess of revenue over expenses	\$ 44,074	\$ 65,842

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, 2024, with comparative information for 2023

	Unrestricted	Invested in Capital Assets	2024 Total	2023 Total
Net assets, beginning of year	\$ 497,948	\$ 403,461	\$ 901,409	\$ 835,567
Excess (deficiency) of revenue over expenses	157,574	(113,500)	44,074	65,842
Investment in capital assets	(180,065)	180,065	-	-
Net assets, end of year	\$ 475,457	\$ 470,026	\$ 945,483	\$ 901,409

See accompanying notes to financial statements.

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

Statement of Cash Flows

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 44,074	\$ 65,842
Adjustments for:		
Amortization of deferred capital contributions	(36)	(45)
Amortization of capital assets	58,762	48,615
Gain on disposal of capital assets	54,774	-
	<u>157,574</u>	<u>114,412</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	(84,414)	20,895
Decrease (increase) in other assets	(4,960)	-
Increase (decrease) in accounts payable and accrued liabilities	128,092	(635,234)
Increase (decrease) in due to the Ministry of Children, Community and Social Services	505,067	(652,077)
Decrease (increase) in prepaid expenses	27,721	(23,803)
	<u>729,080</u>	<u>(1,175,807)</u>
Cash flows from financing activities:		
Increase (decrease) in deferred contributions	(310,328)	132,541
Cash flows from investing activities:		
Additions to capital assets	(180,065)	(91,385)
Net increase (decrease) in cash	238,687	(1,134,651)
Cash, beginning of year	5,791,142	6,925,793
Cash, end of year	<u>\$ 6,029,829</u>	<u>\$ 5,791,142</u>

See accompanying notes to financial statements.

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

Notes to Financial Statements

Year ended March 31, 2024

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, 2024

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, 2024

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, 2024

2. Capital assets:

2024	Cost	Accumulated Amortization	Net book value
Leasehold improvements	\$ 477,727	\$ 367,620	\$ 110,107
Furniture and equipment	1,671,353	1,376,585	294,768
Computer software	502,199	436,905	65,294
	\$ 2,651,279	\$ 2,181,110	\$ 470,169

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
	\$ 2,630,218	\$ 2,226,578	\$ 403,640

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:

	2024	2023
Balance, beginning of year	\$ 4,109,675	\$ 4,761,752
Add: Ministry received (settlement)	-	(2,289,093)
Plus: Surplus payable in the year	505,067	1,637,016
Balance, end of year	\$ 4,614,742	\$ 4,109,675

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

Notes to Financial Statements (continued)

Year ended March 31, 2024

4. Deferred contributions:

	2024		2023	
Balance, beginning of year	\$	352,886	\$	220,345
Less: Amount taken into revenue		(352,886)		(220,345)
Add: Amounts received in the year		42,558		352,886
Balance, end of year	\$	42,558	\$	352,886

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:

	2024		2023	
Balance, beginning of year	\$	179	\$	224
Less: Amount taken into revenue		(36)		(45)
Balance, end of year	\$	143	\$	179

6. Commitments:

The Organization is committed to payments under various operating leases for equipment and buildings through to 2029 in the following amounts annually:

2025	\$	100,860
2026		89,056
2027		52,543
2028		23,715
2029		20,069

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, 2024

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 2023.

9. Economic dependence:

The Organization receives 64.6% (2023 – 72.4%) of its total funding from the Ministry of Children, Community and Social Services.

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

Schedule 1 - Summary

Schedule of Operations

Year ended March 31, 2024, with comparative information for 2023

	City of Greater Sudbury	Respite Services	Ontario Autism Program	Autism Clinical Services	School Support Program/ASD	Other Programs	Clinical Services Time Limited	2024 Total	2023 Total
Revenue:									
Ministry of Children, Community and Social Services	\$ -	156,379	4,665,952	266,487	1,033,763	-	1,507,127	\$ 7,629,708	\$ 8,872,078
City of Greater Sudbury	3,874,540	-	-	-	-	19,021	-	3,893,561	3,218,484
Community projects	3,272	-	2,989	-	-	1,896	-	8,157	8,099
Interest and other income	500	-	269,258	-	-	-	-	269,758	148,293
Amortization of deferred contributions	-	-	-	-	-	36	-	36	45
	3,878,312	156,379	4,938,199	266,487	1,033,763	20,953	1,507,127	11,801,220	12,246,999
Adjustments:									
Amortization of deferred contributions	-	-	-	-	-	(36)	-	(36)	(45)
Adjusted totals for APERS purposes	3,878,312	156,379	4,938,199	266,487	1,033,763	20,917	1,507,127	11,801,184	12,246,954
Expenses:									
Wages and employee benefits	1,918,912	-	945,195	-	50,108	620,216	-	3,534,431	3,305,691
Travel	11,504	-	10,079	-	-	7,994	-	29,577	18,575
Office	96,396	2,243	110,414	-	110	231,896	2,619	443,678	458,785
Program	82,794	-	55,360	-	-	57,805	-	195,959	163,811
Training	26,133	-	1,891	-	-	20,366	-	48,390	38,439
Professional fees	-	-	-	-	-	22,672	-	22,672	86,758
Purchase of service	1,159,108	137,716	3,242,562	266,487	875,000	59,172	1,352,449	7,092,494	7,793,464
Building occupancy	165,438	-	70,455	-	-	95,289	-	331,182	267,021
Allocated central administration (recovery)	377,190	16,420	489,927	-	108,545	(1,144,141)	152,059	-	-
Amortization of capital assets	-	-	-	-	-	58,763	-	58,763	48,613
	3,837,475	156,379	4,925,883	266,487	1,033,763	30,032	1,507,127	11,757,146	12,181,157
Adjustments:									
Capital asset additions	40,837	-	59,975	-	-	79,253	-	180,065	91,385
Capital asset disposals	-	-	-	-	-	(54,774)	-	(54,774)	-
Expenses related to rent deposits	-	-	4,960	-	-	-	-	4,960	-
Expenses related to prepaids	-	-	(52,619)	-	-	25,169	-	(27,450)	23,025
Amortization of capital assets	-	-	-	-	-	(58,763)	-	(58,763)	(48,613)
	3,878,312	156,379	4,938,199	266,487	1,033,763	20,917	1,507,127	11,801,184	12,246,954
Excess (deficiency) of revenue over expenses	\$ 40,837	-	12,316	-	-	(9,079)	-	\$ 44,074	\$ 65,842
Adjusted deficiency of revenue over expenses	\$ -	-	-	-	-	-	-	\$ -	\$ -
Payable to Ministry/funding source	\$ -	-	505,067	-	-	-	-	\$ 505,067	\$ 1,637,016

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

Schedule 2 - City of Greater Sudbury
Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	Child Care Special Needs	EarlyON Child & Family Centres	EarlyON One time Funding	2024 Total	2023 Total
Revenue:					
City of Greater Sudbury	\$ 2,481,094	\$ 1,370,775	\$ 22,671	\$ 3,874,540	\$ 3,217,505
Community projects	1,893	1,379	-	3,272	3,025
Interest and other income	-	500	-	500	-
Totals per audited statements	2,482,987	1,372,654	22,671	3,878,312	3,220,530
Adjustments:					
Adjusted totals for APERS purposes	2,482,987	1,372,654	22,671	3,878,312	3,220,530
Expenses:					
Wages and employee benefits	1,007,758	911,154	-	1,918,912	1,716,514
Travel	4,482	7,022	-	11,504	6,013
Office	20,052	76,344	-	96,396	100,488
Program	4,636	59,408	18,750	82,794	46,492
Training	1,836	20,376	3,921	26,133	24,569
Professional fees	-	-	-	-	46,142
Purchase of service	1,159,088	20	-	1,159,108	834,621
Building occupancy	30,874	134,564	-	165,438	113,144
Allocated central administration	239,132	138,058	-	377,190	309,622
	2,467,858	1,346,946	22,671	3,837,475	3,197,605
Adjustments:					
Capital asset additions	15,129	25,708	-	40,837	33,875
Expenses related to prepaids	-	-	-	-	(10,950)
Adjusted totals for APERS purposes	2,482,987	1,372,654	22,671	3,878,312	3,220,530
Excess of revenue over expenses	\$ 15,129	\$ 25,708	\$ -	\$ 40,837	\$ 22,925
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -	\$ -

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

Schedule 3 - Respite Services
Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	Other ASD Supports F205	ASD Respite Services F206	2024 Total	2023 Total
Revenue:				
Ministry of Children, Community and Social Services	\$ 38,425	\$ 117,954	\$ 156,379	\$ 131,556
Totals per audited statements	38,425	117,954	156,379	131,556
Expenses:				
Office	-	2,243	2,243	-
Purchase of service	34,390	103,326	137,716	117,743
Allocated central administration	4,035	12,385	16,420	13,813
	38,425	117,954	156,379	131,556
Excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ 24,823

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

Schedule 4 - Ontario Autism Program
Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	Ontario Autism Program Services F209	OAP Family Support Worker F210	OAP Capacity Building	OAP Entry to School	2024 Total	2023 Total
Revenue:						
Ministry of Children, Community and Social Services	\$ 2,123,110	\$ 118,900	\$ 1,375,000	\$ 1,048,942	\$ 4,665,952	\$ 6,272,662
Community projects	1,121	747	-	1,121	2,989	2,537
Interest and other income	218,836	-	-	50,422	269,258	148,293
Totals per audited statements	2,343,067	119,647	1,375,000	1,100,485	4,938,199	6,423,492
Adjustments:						
Adjusted totals for APERS purposes	2,343,067	119,647	1,375,000	1,100,485	4,938,199	6,423,492
Expenses:						
Wages and employee benefits	80,383	23,852	-	840,960	945,195	791,722
Travel	-	75	-	10,005	10,080	9,846
Office	77,983	2,685	-	29,746	110,414	203,420
Program	43,164	-	-	12,196	55,360	43,389
Training	14	-	-	1,877	1,891	4,303
Professional fees	-	-	-	-	-	3,450
Purchase of service	1,943,236	68,200	1,230,625	501	3,242,562	4,585,422
Building occupancy	18,524	12,350	-	39,581	70,455	49,713
Allocated central administration	222,927	12,485	144,375	110,139	489,926	658,630
	2,386,231	119,647	1,375,000	1,045,005	4,925,883	6,349,895
Adjustments:						
Capital asset additions	-	-	-	59,975	59,975	17,529
Expenses related to rent deposits	-	-	-	4,960	4,960	-
Expenses related to prepaids	(43,164)	-	-	(9,455)	(52,619)	56,068
Adjusted totals for APERS purposes	2,343,067	119,647	1,375,000	1,100,485	4,938,199	6,423,492
Excess (deficiency) of revenue over expenses	\$ (43,164)	\$ -	\$ -	\$ 55,480	\$ 12,316	\$ 73,597
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ 505,067	\$ -	\$ -	\$ -	\$ 505,067	\$ 1,357,934

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

Schedule 5 - Autism Clinical Services
Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	SCS-Children Assessment & Counselling F719	Child Care ISNC MCSS/MCYS F266	2024 Total	2023 Total
Revenue:				
Ministry of Children, Community and Social Services	\$ 250,737	\$ 15,750	\$ 266,487	\$ 266,487
Community projects	-	-	-	362
Totals per audited statements	250,737	15,750	266,487	266,849
Adjustments:				
Adjusted totals for APERS purposes	250,737	15,750	266,487	266,849
Expenses:				
Office	-	-	-	1,543
Program	-	-	-	7,498
Purchase of service	250,737	15,750	266,487	224,993
Building occupancy	-	-	-	5,708
Allocated central administration	-	-	-	27,981
	250,737	15,750	266,487	267,723
Adjustments:				
Expenses related to prepaids	-	-	-	(874)
Adjusted totals for APERS purposes	250,737	15,750	266,487	266,849
Excess of revenue over expenses	\$ -	\$ -	\$ -	\$ (874)
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -

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, 2024, with comparative information for 2023

	School Support Program Autism Spectrum Disorder F203		2024 Total	2023 Total
Revenue:				
Ministry of Children, Community and Social Services	1,033,763	\$	1,033,763	\$ 977,654
Totals per audited statements	1,033,763		1,033,763	977,654
Adjustments:				
Adjusted totals for APERS purposes	1,033,763		1,033,763	977,654
Expenses:				
Wages and employee benefits	50,108		50,108	-
Office	110		110	-
Program	-		-	561
Purchase of service	875,000		875,000	875,000
Allocated central administration	108,545		108,545	102,654
	1,033,763		1,033,763	978,215
Adjustments:				
Expenses related to prepaids	-		-	(561)
Adjusted totals for APERS purposes	1,033,763		1,033,763	977,654
Excess (deficiency) of revenue over expenses	\$ -	\$	-	\$ (561)
Adjusted excess of revenue over expenses	\$ -	\$	-	\$ -
Payable to Ministry/funding source	\$ -	\$	-	\$ 56,109

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

Schedule 7 - Other Programs
Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	Other Services	Allocated Central Administration	2024 Total	2023 Total
Revenue:				
City of Greater Sudbury	\$ 19,021	\$ -	\$ 19,021	\$ 979
Community projects	-	1,896	1,896	1,813
Amortization of deferred contributions	-	36	36	45
Totals per audited statements	19,021	1,932	20,953	2,837
Adjustments:				
Amortization of deferred contributions	-	(36)	(36)	(45)
Adjusted totals for APERS purposes	19,021	1,896	20,917	2,792
Expenses:				
Wages and employee benefits	19,021	601,195	620,216	797,455
Travel	-	7,994	7,994	2,716
Office	-	231,896	231,896	148,677
Program	-	57,805	57,805	40,145
Training	-	20,366	20,366	9,567
Professional fees	-	22,672	22,672	37,166
Purchase of service	-	59,172	59,172	91,822
Building occupancy	-	95,289	95,289	92,748
Allocated central administration (recovery)	-	(1,144,141)	(1,144,141)	(1,236,827)
Amortization of capital assets	-	58,763	58,763	48,613
	19,021	11,011	30,032	32,082
Adjustments:				
Capital asset additions	-	79,253	79,253	39,981
Capital asset disposals	-	(54,774)	(54,774)	-
Expenses related to prepaids	-	25,169	25,169	(20,658)
Amortization of capital assets	-	(58,763)	(58,763)	(48,613)
Adjusted totals for APERS purposes	19,021	1,896	20,917	2,792
Excess (deficiency) of revenue over expenses	\$ -	\$ (9,079)	\$ (9,079)	\$ (29,245)
Adjusted deficiency of revenue over expenses	\$ -	\$ -	\$ -	\$ -
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, 2024, with comparative information for 2023

	Caregiver Mediated / PRT F215	Diagnostic Hubs F214	2024 Total	2023 Total
Revenue:				
Ministry of Children, Community and Social Services	\$ 269,196	\$ 1,237,931	\$ 1,507,127	\$ 1,223,719
Community projects	-	-	-	362
Totals per audited statements	269,196	1,237,931	1,507,127	1,224,081
Adjustments:				
Adjusted totals for APERS purposes	269,196	1,237,931	1,507,127	1,224,081
Expenses:				
Office	2,619	-	2,619	4,657
Program	-	-	-	25,726
Purchase of service	238,311	1,114,138	1,352,449	1,063,863
Building occupancy	-	-	-	5,708
Allocated central administration	28,266	123,793	152,059	124,127
	269,196	1,237,931	1,507,127	1,224,081
Excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ 198,150