

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Financial Statements
For the year end March 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the Directors of
St. Leonard's Community Services Inc.

Qualified Opinion

We have audited the financial statements of St. Leonard's Community Services Inc. (the 'Organization'), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1 and March 31 for both the 2021 and 2020 years. The predecessor auditor's opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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 Financial Statements* section of our 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 qualified opinion.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditors' report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The Annual Report is expected to be made available to us after the date of the auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Other Matters

The financial statements of the Organization for the year ended March 31, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 8, 2020.

We draw attention to the fact that the supplementary information included after the notes to the audited financial statements does not form part of the financial statements. We have not audited or reviewed this supplementary information and accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating 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 these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



September 29, 2021
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Financial Position

As at March 31	2021	2020
Assets		
Current		
Cash and bank (Note 2)	\$ 2,715,001	\$ 2,493,277
Accounts receivable	133,213	210,497
HST recoverable	111,748	84,758
Prepaid expenses	9,280	8,084
	2,969,242	2,796,616
Restricted cash and investments (Note 3)	359,190	342,554
Restricted term deposits (Note 4)	187,711	174,063
Capital assets (Note 5)	1,386,267	1,508,150
	\$ 4,902,410	\$ 4,821,383
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,675,790	\$ 1,592,832
Current portion of long-term debt (Note 7)	40,917	39,546
	1,716,707	1,632,378
Long-term debt (Note 7)	202,586	243,527
Replacement reserve (Note 4)	187,711	174,063
Deferred contributions related to capital assets (Note 8)	547,065	588,946
	2,654,069	2,638,914
Net assets		
Internally restricted (Note 3)	359,190	342,554
Unrestricted	1,889,151	1,839,915
	2,248,341	2,182,469
	\$ 4,902,410	\$ 4,821,383

On Behalf of the Board:

 , Director

 , Director

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Operations

For the year ended March 31	2021	2020
Revenues		
Government funding	\$ 12,739,445	\$ 11,363,857
Less allocation to deferred revenue (Note 8)	-	(144,342)
Other government agencies	37,962	106,006
Interest and sundry	131,627	197,201
Gain on disposal of capital assets	-	1,793
Amortization of deferred contributions related to capital assets (Note 8)	41,881	54,814
	<u>12,950,915</u>	<u>11,579,329</u>
Expenses		
Advertising and promotion	53,151	47,361
Amortization	164,653	175,832
Building and occupancy	1,072,173	1,100,721
Client care	370,768	298,474
Employment incentives and supports	855,756	720,012
Interest and bank charges	7,510	7,335
Interest on long-term debt	5,779	5,405
Meetings	15,757	23,544
Memberships and affiliation fees	34,079	31,935
One-time expenses	186,461	-
Professional fees	111,653	135,576
Salaries and benefits (Note 9)	9,365,155	8,349,600
Staff training, conference and travel	189,380	203,056
Telephone, postage, office and sundry	452,480	408,278
Vehicle and transportation	8,404	12,752
	<u>12,893,159</u>	<u>11,519,881</u>
Excess of revenues over expenses for the year	<u>\$ 57,756</u>	<u>\$ 59,448</u>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Changes in Net Assets

For the year ended March 31, 2021	Internally Restricted	Unrestricted	Total
Balance, Beginning of year	\$ 342,554	\$ 1,839,915	\$ 2,182,469
Excess of revenue over expenses for the year	-	57,756	57,756
Allocated to replacement reserve (Note 4)	-	(8,520)	(8,520)
Net change in internally restricted assets (Note 3)	<u>16,636</u>	<u>-</u>	<u>16,636</u>
Balance, End of year	<u>\$ 359,190</u>	<u>\$ 1,889,151</u>	<u>\$ 2,248,341</u>
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For the year ended March 31, 2020	Internally Restricted	Unrestricted	Total
Balance, Beginning of year	\$ 327,921	\$ 1,788,987	\$ 2,116,908
Excess of revenue over expenses for the year	-	59,448	59,448
Allocated to replacement reserve (Note 4)	-	(8,520)	(8,520)
Net change in internally restricted assets	<u>14,633</u>	<u>-</u>	<u>14,633</u>
Balance, End of year	<u>\$ 342,554</u>	<u>\$ 1,839,915</u>	<u>\$ 2,182,469</u>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Cash Flows

For the year ended March 31	2021	2020
Cash flows from operating activities		
Excess of revenues over expenses for the year	\$ 57,756	\$ 59,448
Items not involving cash		
Amortization	164,653	175,832
Amortization of deferred contributions related to capital assets	(41,881)	(54,814)
Loss on disposal of capital assets	-	(1,793)
	<u>180,528</u>	<u>178,673</u>
Changes in non-cash working capital balances		
Accounts receivable	77,284	245,959
HST recoverable	(26,990)	19,362
Prepaid expenses	(1,196)	(4,488)
Accounts payable and accrued liabilities	82,958	59,524
Sick and termination fund	16,636	14,633
	<u>329,220</u>	<u>513,663</u>
Cash flows from (used in) investing activities		
Increase in term deposit	(13,648)	(8,520)
Interest earned on reserve deposit	5,128	-
Proceeds on disposal of capital assets	-	2,000
Purchase of capital assets	(42,770)	(150,453)
	<u>(51,290)</u>	<u>(156,973)</u>
Cash flows from (used in) financing activities		
Repayment of long-term debt	(39,570)	(39,359)
Repayment of demand loan	-	-
Increase in deferred contributions	-	144,342
	<u>(39,570)</u>	<u>104,983</u>
Increase in cash during the the year	238,360	461,673
Cash and bank, beginning of year	2,835,831	2,374,158
Cash and bank, end of year	\$ 3,074,191	\$ 2,835,831
Represented by		
Cash	\$ 2,715,001	\$ 2,493,277
Restricted cash	359,190	342,554
	<u>\$ 3,074,191</u>	<u>\$ 2,835,831</u>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2021

1. Summary of Significant Accounting Policies

**Nature and Purpose of
the Organization**

St. Leonard's Community Services Inc. is a non-profit organization incorporated without share capital under the laws of Ontario. The Organization serves children, youth, adults and families with programs that provide prevention and awareness, crisis intervention, individual and group counselling, residential support and treatment, family support, and employment preparation and training.

The Organization is a registered charity and, as such is exempt from income tax and may issue income tax receipts to donors.

Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations. (ASNPO)

Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Capital Assets

Capital assets are stated at cost less accumulated amortization. Amortization of furniture and equipment and leasehold improvements is provided using the straight-line method over the asset's estimated useful life of 5 years and computer equipment over 3 years. Building assets and vehicles are amortized using the declining balance method at rates of 4% and 30%, respectively.

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Harmonized Sales Tax

Due to the Organization's charitable status, 50% of the federal portion and 82% of the provincial portion of the HST paid is refundable to the Organization.

**Contributed Materials
and Services**

Contributed materials and services which are used in the normal course of the Organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2021

1. Summary of Significant Accounting Policies cont'd

**Impairment of Long-lived
Assets**

In the event that facts and circumstances indicate that the Organization's long-lived assets may be impaired, an evaluation of recoverability would be performed. Such an evaluation entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow is required. The Organization considers that no circumstances exist that would require such an evaluation.

Expense Allocation

The Organization incurs a number of general and administrative support expenses that are common to the administration of its programs. The allocations of the general and administrative expenses are in accordance with the agreements of the funders.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any unrealized gains and losses reported in operations.

In addition, all bonds and guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in operations.

All other financial instruments are reported at cost or amortized cost less impairment, if applicable.

Financial assets are tested for impairment when changes or circumstances indicate the asset could be impaired.

Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

2. Cash

The Organization's bank accounts are held at one chartered bank. The bank account earns interest at a nominal rate. Interest at prime plus 1% is charged on overdraft accounts.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2021

3. Restricted Assets

The Organization has established a self-insurance fund used to cover the cost of paying staff for up to the first 120 days of their disability leave and in certain circumstances their termination settlements. During the year, the Organization's Board of Directors internally restricted \$51,636 and utilized \$35,000. These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

4. Replacement Reserve

The replacement reserve represents contributions that have been restricted externally to purchase capital improvements at Albion Street and Buffalo Street under the Ministry of Community and Social Services - Dedicated Supportive Housing agreement and at Chatham Street by the Canada Mortgage and Housing Corporation agreement. Changes in the replacement reserves are as follows:

	75 Albion Street	19 Buffalo Street	144 Chatham Street	2021 Total	2020 Total
Opening balance	\$ 51,166	\$ 58,329	\$ 64,568	\$ 174,063	\$ 165,543
Provision for replacement reserves	2,760	2,760	3,000	8,520	8,520
Interest earned on term deposit	1,502	1,721	1,905	5,128	-
Expenditures disbursed	-	-	-	-	-
Closing balance	<u>\$ 55,428</u>	<u>\$ 62,810</u>	<u>\$ 69,473</u>	<u>\$ 187,711</u>	<u>\$ 174,063</u>

These externally restricted funds along with accumulated interest must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by the Ministry of Children, Community and Social Services from time to time. The funds in the account may only be used as approved by the Ministry of Children, Community and Social Services. Replacement reserve funds have been invested in a term deposit which earns interest at 0.55% per annum and matures March 30, 2022.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2021

5. Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 170,362	\$ -	\$ 170,362	\$ -
Building	2,439,954	1,371,787	2,439,954	1,327,280
Computer equipment	726,071	711,160	723,629	672,129
Furniture and equipment	338,372	325,828	332,359	311,241
Vehicle	340,451	270,660	306,136	240,751
Leasehold improvements	1,453,794	1,403,302	1,453,794	1,366,683
	\$ 5,469,004	\$ 4,082,737	\$ 5,426,234	\$ 3,918,084
Net book value		\$ 1,386,267		\$ 1,508,150

6. Credit Facility

The Organization has a credit card facility with The Bank of Nova Scotia totaling approximately \$100,000. At year end approximately \$26,350 of the facility was utilized.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2021

7. Long-term Debt

	2021	2020
Peoples Trust Company mortgage, 2.42% interest per annum, repayable in blended monthly instalments of \$2,222, renewable May 1, 2025, secured by the related land and building with a carrying value of \$198,498.	\$ 197,526	\$ 219,260
Canada Mortgage and Housing Corporation mortgage, 0.54% interest, repayable in blended monthly instalments of \$1,543, due September 1, 2023, secured by land and building with a carrying value of \$200,876.	45,977	63,813
	243,503	283,073
Current portion	40,917	39,546
	\$ 202,586	\$ 243,527

Long-term debt repayments for the next five years and thereafter assuming renewal with similar terms are as follows:

2021	\$ 40,917
2022	41,377
2023	32,611
2024	23,799
2025	24,382
Thereafter	80,417
	\$ 243,503

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2021

8. Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets represent restricted contributions with which some of the program's equipment and building additions were purchased. Changes in the deferred contributions balance are as follows:

	2021	2020
Opening balance	\$ 588,946	\$ 499,418
Add: Contributed assets	-	144,342
Less: Amounts amortized to revenue	(41,881)	(54,814)
Closing balance	\$ 547,065	\$ 588,946

9. Pension Plan

The Organization maintains a defined contribution pension plan for qualified personnel. The expense for this plan is \$190,255 (\$182,318 in 2020), and is included in the salaries and employee benefits figure on the Statement of Operations.

10. Lease Commitments

The Organization has entered into lease agreements for various locations in Brantford, Dunnville and Caledonia, Ontario. The minimum annual lease payments for the next five years are as follows:

2022	426,638
2023	406,142
2024	406,142
2025	406,142
2026	406,142

11. Economic Dependence

St. Leonard's Community Services is primarily funded by the Ministry of Health through the Hamilton, Niagara, Haldimand, Brant Local Health Integration Network (now known as Ontario Health West), Ministry of Community and Social Services, Ministry of Children, Community and Social Services, Ministry of Labour, Training, and Skills Development, Correctional Services of Canada, and the City of Brantford and its ongoing existence is dependent upon continued funding by these ministries and government programs.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2021

12. Financial Instrument Risk

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the company will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities and long-term debt.

13. Subsequent Events

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The Agency's funding has not been substantially affected by the global pandemic. Two of the Agency's programs are volume based and have been largely unaffected due to transitions to virtual services. The Agency's investments are invested into GIC's therefore the market fluctuations have not affected its holdings. All permanent employees have remained with the Agency with a substantial number of them working with flexible remote working conditions.

Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the organization is not able to fully estimate the effects of the COVID-19 outbreak on its results of operation, financial condition or liquidity at this time.

14. Comparative Figures

Certain comparative figures have been reclassified to conform with current year's presentation.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 1 - Sally Laidlaw House
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Community and Social Services - Dedicated Housing Support	\$ 61,885	\$ 54,485
Local Health Integration Network - Transitional Housing	190,482	216,982
Local Health Integration Network - Temporary Pandemic Pay	8,336	-
Room and board	8,567	15,681
Amortization of deferred contributions related to capital assets	5,688	5,787
	274,958	292,935
Expenses		
Administration charges	22,980	26,640
Advertising and promotion	325	-
Amortization	10,769	11,031
Building and occupancy	30,461	29,427
Client care	1,008	2,504
Interest on long-term debt	966	1,268
Memberships and affiliation fees	230	-
Professional fees	2,700	7,857
Salaries and benefits	188,181	184,703
Staff training, conference and travel	754	4,555
Telephone, postage, office and sundry	7,223	9,697
Vehicle and transportation	227	163
	265,824	277,845
Excess of revenues over expenses for the year	\$ 9,134	\$ 15,090

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 2 - Youth Resource Centre
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
City of Brantford	\$ 189,800	\$ 221,214
Ministry of Children, Community and Social Services	409,659	409,659
City of Brantford - One Time	2,833	-
Children's Aid Society	-	48,610
Temporary Pandemic Pay	24,014	-
Interest and sundry	612	617
Amortization of deferred contributions related to capital assets	10,666	11,111
	637,584	691,211
Expenses		
Administration charges	59,940	79,242
Advertising and promotion	228	179
Amortization	16,460	17,057
Building and occupancy	53,572	44,934
Client care	28,015	17,816
Memberships and affiliation fees	400	1,850
One-time expenses	2,846	-
Professional fees	1,800	5,448
Salaries and benefits	471,696	490,276
Staff training, conference and travel	704	11,197
Telephone, postage, office and sundry	18,302	29,061
Vehicle and transportation	20	97
	653,983	697,157
Excess of expenses over revenues for the year	\$ (16,399)	\$ (5,946)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 3 - John Renwick House
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Local Health Integration Network - Transitional Housing	\$ 243,000	\$ 243,000
Local Health Integration Network - Temporary Pandemic Pay	5,757	-
Community Infrastructure Renewal Fund	15,885	-
Canada Mortgage and Housing Corporation	-	403
Room and board	7,320	9,569
Amortization of deferred contributions related to capital assets	1,715	1,787
	273,677	254,759
Expenses		
Administration charges	23,100	23,100
Advertising and promotion	325	-
Amortization	3,296	3,434
Building and occupancy	30,325	19,719
Client care	1,394	624
Interest on long-term debt	-	16
Memberships and affiliation fees	230	-
One-time expenses	15,885	-
Professional fees	2,700	1,800
Salaries and benefits	179,991	196,032
Staff training, conference and travel	370	2,371
Telephone, postage, office and sundry	14,347	8,267
Vehicle and transportation	20	-
	271,983	255,363
Excess (deficiency) of revenues over expenses for the year	\$ 1,694	\$ (604)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 4 - Adult Community Service Order
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Community Safety & Correctional Services	\$ 37,200	\$ 30,175
Expenses		
Administration charges	2,580	2,580
Building and occupancy	600	600
Professional fees	360	360
Salaries and benefits	23,480	16,154
Staff training, conference and travel	-	431
Telephone, postage, office and sundry	468	740
	<u>27,488</u>	<u>20,865</u>
Excess of revenues over expenses for the year	\$ 9,712	\$ 9,310

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 5 - Extrajudicial Measures-Extrajudicial Sanctions
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Children, Community and Social Services	\$ 29,815	\$ 29,815
Expenses		
Administration charges	2,700	2,700
Building and occupancy	1,790	1,740
Professional fees	1,200	1,200
Salaries and benefits	23,931	24,175
Telephone, postage, office and sundry	194	-
	<u>29,815</u>	<u>29,815</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 6 - Youth Support Program
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Children, Community and Social Services	\$ 53,635	\$ 53,635
Interest and sundry	661	4,105
	54,296	57,740
Expenses		
Administration charges	4,920	4,920
Building and occupancy	2,625	2,520
Client care	661	4,698
Memberships and affiliation fees	360	360
Professional fees	900	900
Salaries and benefits	44,176	43,682
Staff training, conference and travel	20	270
Telephone, postage, office and sundry	634	390
	54,296	57,740
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 7 - Attendance Centre
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Children, Community and Social Services	\$ 334,750	\$ 334,750
Gain on disposal of capital assets	-	1,793
Amortization of deferred contributions	3,092	3,131
	<u>337,842</u>	<u>339,674</u>
Expenses (recoveries)		
Administration charges	30,420	30,420
Advertising and promotion	286	120
Amortization	3,118	3,118
Building and occupancy	51,656	53,787
Client care	783	153
Memberships and affiliation fees	525	1,660
Professional fees	4,500	4,500
Salaries and benefits	229,751	216,607
Staff training, conference and travel	1,346	6,363
Telephone, postage, office and sundry	13,938	17,782
Vehicle and transportation	1,546	3,359
	<u>337,869</u>	<u>337,869</u>
Excess (deficiency) of revenues over expenses for the year	\$ (27)	\$ 1,805

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 8 - Back On Track
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Centre for Addiction & Mental Health	\$ 37,962	\$ 57,070
Expenses		
Administration charges	5,100	5,400
Building and occupancy	4,125	3,720
Client care	122	624
Professional fees	1,200	1,200
Salaries and benefits	41,115	34,116
Staff training, conference and travel	-	316
Telephone, postage, office and sundry	479	585
	52,141	45,961
Excess (deficiency) of revenues over expenses for the year	\$ (14,179)	\$ 11,109

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 9 - Direct Accountability Program
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of the Attorney General	\$ 47,000	\$ 47,000
Expenses		
Administration charges	4,200	4,200
Advertising and promotion	-	300
Building and occupancy	1,200	1,200
Professional fees	720	720
Salaries and benefits	40,654	38,259
Staff training, conference and travel	32	988
Telephone, postage, office and sundry	194	1,287
Vehicle and transportation	-	46
	<u>47,000</u>	<u>47,000</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 10 - Bail Supervision
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of the Attorney General	\$ 425,516	\$ 425,516
Expenses		
Administration charges	38,700	38,700
Advertising and promotion (recovered)	47	(300)
Building and occupancy	15,695	17,218
Client care	94	536
Memberships and affiliation fees	4,665	3,568
Professional fees	1,500	1,500
Salaries and benefits	341,542	334,686
Staff training, conference and travel	2,762	10,088
Telephone, postage, office and sundry	20,511	19,520
	<u>425,516</u>	<u>425,516</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 11 - Youth Mental Health Court Worker
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Children, Community and Social Services	\$ 85,000	\$ 85,000
Expenses		
Administration charges	7,620	7,620
Building and occupancy	7,460	5,700
Client care	235	347
Professional fees	1,500	1,500
Salaries and benefits	66,923	68,101
Staff training, conference and travel	253	1,193
Telephone, postage, office and sundry	1,009	492
Vehicle and transportation	-	47
	<u>85,000</u>	<u>85,000</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 12 - Youth Justice Family Worker
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Children, Community and Social Services	\$ 68,000	\$ 68,000
Amortization of deferred contributions	1,450	2,072
	69,450	70,072
Expenses (recoveries)		
Administration charges	6,240	6,240
Amortization	1,450	2,072
Building and occupancy	3,280	6,934
Client care	-	337
Salaries and benefits	57,232	53,620
Staff training, conference and travel	400	-
Telephone, postage, office and sundry	734	637
Vehicle and transportation	114	232
	69,450	70,072
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 13 - Peter Willis Residence
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Correctional Services of Canada	\$ 491,019	\$ 470,992
Local Health Integration Network	206,511	206,511
Local Health Integration Network - Temporary Pandemic Pay	31,678	-
Ministry of Community and Social Services - Dedicated Housing Support	64,081	71,481
	<u>793,289</u>	<u>748,984</u>
Expenses		
Administration charges	68,520	69,720
Advertising and promotion	138	-
Amortization	7,787	8,168
Building and occupancy	51,142	32,588
Client care	32,198	27,465
Interest on long-term debt	4,812	4,122
Management fees	24,000	24,000
Memberships and affiliation fees	410	360
One-time expenses	3,145	-
Professional fees	3,600	5,531
Salaries and benefits	629,841	577,280
Staff training, conference and travel	629	12,474
Telephone, postage, office and sundry	20,600	14,290
Vehicle and transportation	755	2,117
	<u>847,577</u>	<u>778,115</u>
Excess of expenses over revenues for the year	\$ (54,288)	\$ (29,131)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 14 - Brant Employment Centre - Youth Job Connection
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 107,990	\$ 144,000
Financial supports & incentives	47,407	125,173
	155,397	269,173
Expenses		
Administration charges	16,200	21,600
Building and occupancy	6,750	9,000
Client services	161	778
Financial supports & incentives	47,407	125,173
Professional fees	225	300
Salaries and benefits	83,398	108,449
Staff training, conference and travel	374	2,945
Telephone, postage, office and sundry	882	928
	155,397	269,173
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 15 - Brant Employment Centre - Employment Services
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 1,115,162	\$ 1,069,040
Employment incentives	80,685	204,036
Employment supports	8,567	10,708
Transitional funding	-	27,011
	1,204,414	1,310,795
Expenses		
Administration charges	154,787	149,700
Advertising and promotion	17,388	15,555
Amortization	8,573	10,352
Building and occupancy	96,114	28,291
Client services	396	1,089
Employment and training incentives	80,685	204,036
Employment and training supports	8,567	10,708
Memberships and affiliation fees	2,445	1,056
Professional fees	12,491	9,543
Salaries and benefits	760,306	830,503
Staff training, conference and travel	18,471	18,189
Telephone, postage, office and sundry	52,199	41,816
Vehicle and transportation	719	308
	1,213,141	1,321,146
Excess of expenses over revenues for the year	\$ (8,727)	\$ (10,351)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 16 - Brant Employment Centre - YJC Summer
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 30,377	\$ 40,500
Financial supports & incentives	18,638	27,698
	49,015	68,198
Expenses		
Administration charges	4,590	6,120
Advertising and promotion	315	420
Building and occupancy	1,800	2,400
Client services	144	576
Financial supports & incentives	18,638	27,698
Salaries and benefits	22,449	30,099
Staff training, conference and travel	114	383
Telephone, postage, office and sundry	965	502
	49,015	68,198
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 17 - Brant Employment Centre - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 32,584	\$ 27,732
Incentives, individual supports and training	147,295	146,800
	<u>179,879</u>	<u>174,532</u>
Expenses		
Administration charges	3,900	3,900
Advertising and promotion	600	600
Amortization	1,592	2,275
Building and occupancy	2,761	2,880
Professional fees	420	420
Salaries and benefits	24,135	18,506
Staff training, conference and travel	48	707
Telephone, postage, office and sundry	720	719
Training contribution	147,295	146,800
	<u>181,471</u>	<u>176,807</u>
Excess of expenses over revenues for the year	\$ (1,592)	\$ (2,275)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 18 - Brant Employment Centre - Skills Advance Ontario
(Unaudited)

For the year ended March 31	2021
Revenues	
Ministry of Labour, Training and Skills Development	
Operating	\$ 577,819
Employment incentives	11,974
Employment supports	82,837
	672,630
Expenses	
Administration charges	76,896
Advertising and promotion	8,728
Building and occupancy	33,591
Client services	196,464
Financial supports & incentives	94,811
Professional fees	4,200
Salaries and benefits	248,766
Staff training, conference and travel	224
Telephone, postage, office and sundry	8,950
	672,630
Excess of revenues over expenses for the year	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 19 - Brant - Work Readiness and Advancement Program
(Unaudited)

For the year ended March 31	2021
Revenues	
Minister of Employment, Workforce Development and Labour	
Operating	\$ 174,198
Financial supports & participant costs	110,837
	285,035
Expenses	
Advertising and promotion	2,913
Building and occupancy	6,659
Client services	23
Financial supports & participant costs	110,837
Professional fees	1,100
Salaries and benefits	159,960
Staff training, conference and travel	101
Telephone, postage, office and sundry	3,442
	285,035
Excess of revenues over expenses for the year	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 20 - Dunnville Employment Centre - Youth Job Connection
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 31,497	\$ 42,000
Financial supports & incentives	33,184	38,236
	64,681	80,236
Expenses		
Administration charges	4,725	6,300
Advertising and promotion	450	600
Building and occupancy	1,925	2,520
Client services	-	4
Financial supports & incentives	33,184	38,236
Professional fees	225	300
Salaries and benefits	23,613	31,518
Staff training, conference and travel	41	99
Telephone, postage, office and sundry	518	660
	64,681	80,237
Excess of revenues over expenses for the year	\$ -	\$ (1)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 21 - Dunnville Employment Centre - Employment Services
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 509,837	\$ 497,088
Employment incentives	32,544	50,471
Employment supports	1,636	2,806
Transitional funding	-	1,150
	544,017	551,515
Expenses		
Administration charges	76,560	74,640
Advertising and promotion	3,010	3,976
Building and occupancy	48,718	50,438
Client services	95	44
Employment and training incentives	32,544	51,471
Employment and training supports	1,636	2,806
Memberships and affiliation fees	203	125
Professional fees	6,075	7,653
Salaries and benefits	363,616	337,238
Staff training, conference and travel	2,181	9,353
Telephone, postage, office and sundry	9,379	13,771
	544,017	551,515
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 22 - Dunnville Employment Centre - YJC Summer
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 6,750	\$ 9,000
Financial supports & incentives	4,704	6,857
	11,454	15,857
Expenses		
Administration charges	1,035	1,380
Advertising and promotion	450	600
Building and occupancy	350	480
Client services	-	100
Financial supports & incentives	4,704	6,857
Salaries and benefits	4,915	6,440
	11,454	15,857
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 23 - Caledonia Employment Centre - Employment Services
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 308,776	\$ 308,776
Employment incentives	18,809	36,824
Employment supports	2,092	2,010
Transitional funding	-	3,559
	329,677	351,169
Expenses		
Administration charges	46,451	46,260
Advertising and promotion	2,844	2,044
Amortization	-	1,179
Building and occupancy	47,432	51,162
Client services	512	268
Employment and training incentives	18,809	36,824
Employment and training supports	2,092	2,010
Memberships and affiliation fees	-	214
Professional fees	3,180	3,180
Salaries and benefits	195,209	191,256
Staff training, conference and travel	4,517	9,733
Telephone, postage, office and sundry	8,631	8,217
	329,677	352,347
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ (1,178)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 24 - Caledonia Employment - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 13,293	\$ 15,495
Incentives, individual supports and training	71,696	67,394
	84,989	82,889
Expenses		
Administration charges	1,980	1,980
Advertising and promotion	600	600
Building and occupancy	1,620	1,500
Salaries and benefits	8,205	10,554
Staff training, conference and travel	77	81
Telephone, postage, office and sundry	811	780
Training contribution	71,696	67,394
	84,989	82,889
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 25 - Ontario Works
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
City of Brantford - Ontario Works	\$ -	\$ 34,925
Expenses		
Administration charges	-	3,200
Salaries and benefits	-	31,436
Staff training, conference and travel	-	106
Telephone, postage, office and sundry	-	183
	-	34,925
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 26 - Substance Abuse Programs
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Local Health Integration Network	\$ 1,312,832	\$ 1,342,251
Local Health Integration Network - Temporary Pandemic Pay	245	-
Local Health Integration Network - One Time	14,857	-
	1,327,934	1,342,251
Expenses		
Administration charges	121,500	119,820
Advertising and promotion	7,888	813
Amortization	-	2,350
Building and occupancy	161,046	180,482
Client care	18,734	1,737
Memberships and affiliation fees	13,927	12,124
One-time expenses	4,922	-
Professional fees	9,600	13,615
Salaries and benefits	833,475	963,151
Staff training, conference and travel	28,233	35,894
Telephone, postage, office and sundry	47,909	41,058
	1,247,234	1,371,044
Excess (deficiency) of revenues over expenses for the year	\$ 80,700	\$ (28,793)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 27 - Rapid Access Addiction Medicine
(Unaudited)

For the period ended March 31	2021	2020
Revenues		
Local Health Integration Network	\$ 159,295	\$ 132,746
Local Health Integration Network - Temporary Pandemic Pay	6,804	-
Local Health Integration Network - one time	4,180	4,120
	<u>170,279</u>	<u>136,866</u>
Expenses		
Advertising and promotion	234	4,121
Building and occupancy	-	28
Client care	-	704
Memberships and affiliation fees	524	775
One-time expenses	4,180	-
Professional fees	8,547	-
Salaries and benefits	182,031	125,016
Staff training, conference and travel	9,113	4,381
Telephone, postage, office and sundry	11,505	14,533
	<u>216,134</u>	<u>149,558</u>
Excess of expenses over revenues for the year	\$ (45,855)	\$ (12,692)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 28 - Gambling Responsibly
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Local Health Integration Network	\$ 67,404	\$ 67,404
Expenses		
Administration charges	6,120	6,120
Building and occupancy	4,837	4,080
Salaries and benefits	55,255	55,247
Staff training, conference and travel	236	377
Telephone, postage, office and sundry	956	1,580
	67,404	67,404
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 29 - Crisis Services
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Local Health Integration Network	\$ 1,293,923	\$ 1,222,381
Local Health Integration Network - Temporary Pandemic Pay	2,319	-
Solicitor General	34,340	16,396
City of Brantford	13,170	-
Local Health Integration Network - Sessional fees	22,471	33,699
Local Health Integration Network - One-time	42,471	-
Interest and sundry	-	11,612
Amortization of deferred contributions	1,657	4,118
	1,410,351	1,288,206
Expenses		
Administration charges	111,120	111,120
Advertising and promotion	678	1,293
Amortization	41,581	34,754
Building and occupancy	94,624	125,926
Client care	29,832	46,484
Memberships and affiliation fees	3,139	2,894
One-time expenses	11,326	-
Professional fees	6,644	5,498
Salaries and benefits	1,028,234	929,883
Staff training, conference and travel	20,399	18,336
Telephone, postage, office and sundry	24,789	39,490
Vehicle and transportation	3,156	1,244
	1,375,522	1,316,922
Excess (deficiency) of revenues over expenses for the year	\$ 34,829	\$ (28,716)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 30 - Case Management
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Local Health Integration Network	\$ 96,567	\$ 96,567
Local Health Integration Network - Temporary Pandemic Pay	200	-
	96,767	96,567
Expenses		
Administration charges	8,700	8,700
Building and occupancy	3,540	3,780
Client care	(19)	225
Professional fees	1,500	1,500
Salaries and benefits	79,888	79,697
Staff training, conference and travel	-	2,064
Telephone, postage, office and sundry	820	601
	94,429	96,567
Excess (deficiency) of revenues over expenses for the year	\$ 2,338	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 31 - Youth Safe Beds
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Local Health Integration Network	\$ 304,017	\$ 277,517
Local Health Integration Network - Temporary Pandemic Pay	11,733	-
	315,750	277,517
Expenses		
Administration charges	24,600	24,600
Salaries and benefits	327,044	252,917
Telephone, postage, office and sundry	776	-
	352,420	277,517
Excess of expenses over revenues for the year	\$ (36,670)	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 32 - Supportive Housing
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Local Health Integration Network	\$ 236,745	\$ 236,745
Local Health Integration Network - Temporary Pandemic Pay	1,490	-
	238,235	236,745
Expenses		
Administration charges	21,480	21,480
Advertising and promotion	96	712
Amortization	4,070	2,338
Building and occupancy	14,847	13,621
Client care	2,393	4,980
Memberships and affiliation fees	793	567
Professional fees	1,200	600
Salaries and benefits	193,639	172,847
Staff training, conference and travel	642	5,299
Telephone, postage, office and sundry	2,691	5,941
Vehicle and transportation	591	3,168
	242,442	231,553
Excess (deficiency) of revenues over expenses for the year	\$ (4,207)	\$ 5,192

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 33 - Residential Withdrawal Management
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Brant Community Healthcare System	\$ 825,958	\$ 1,311,040
Local Health Integration Network - Temporary Pandemic Pay	35,470	-
Local Health Integration Network - One-time	15,204	230,000
Less allocation to deferred revenues	-	(144,342)
Amortization of deferred contributions	14,420	14,929
	891,052	1,411,627
Expenses		
Administration charges	-	98,958
Advertising and promotion	452	13,094
Amortization	50,164	49,811
Building and occupancy	63,111	186,416
Client care	27,779	52,615
Interest and bank charges	75	-
Memberships and affiliation fees	807	1,848
One-time expenses	10,670	-
Professional fees	-	12,756
Salaries and benefits	743,893	887,730
Staff training, conference and travel	1,898	25,011
Telephone, postage, office and sundry	21,615	40,513
Vehicle and transportation	320	616
	920,784	1,369,368
Excess (deficiency) of revenues over expenses for the year	\$ (29,732)	\$ 42,259

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 34 - Residential Treatment
(Unaudited)

For the year ended March 31	2021
Revenues	
Local Health Integration Network	\$ 879,835
Local Health Integration Network - Temporary Pandemic Pay	17,385
City of Brantford - One Time	8,955
Community Infrastructure Renewal Fund	20,788
	926,963
Expenses	
Administration charges	145,020
Advertising and promotion	768
Building and occupancy	53,994
Client care	40,136
Memberships and affiliation fees	1,106
One-time expenses	33,475
Salaries and benefits	593,098
Staff training, conference and travel	2,889
Telephone, postage, office and sundry	20,128
Vehicle and transportation	62
	890,676
Excess of revenues over expenses for the year	\$ 36,287

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 35 - Ministry of Health Rent Supplements
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Health and Long-Term Care	\$ 98,988	\$ 92,585
Expenses		
Client expenses	11,151	8,835
Rent supplements	87,837	83,750
Excess of expenses over revenues for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 36 - City of Brantford Supportive Housing
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
City of Brantford		
Rent Supplements	\$ 25,279	\$ 28,901
Youth Supportive Housing Rent Supplements	24,436	-
Youth Supportive Housing Operating	11,863	-
	<u>61,578</u>	<u>28,901</u>
Expenses		
Building and occupancy	418	-
Client care	7	-
Rent Supplements - City of Brantford	25,279	28,901
Rent Supplements - Youth Supportive Housing	24,436	-
Salaries and benefits	9,919	-
Telephone, postage, office and sundry	1,519	-
	<u>61,578</u>	<u>28,901</u>
Excess of expenses over revenues for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 37 - Brantford Downtown Outreach Team
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
City of Brantford	\$ 64,078	\$ 87,189
City of Brantford - One time	9,425	-
Local Health Integration Network - One time	44,338	-
	117,841	87,189
Expenses		
Administration charges	3,600	-
Advertising and promotion	64	-
Building and occupancy	31	87
Client care	20,918	241
Memberships and affiliation fees	-	608
One-time expenses	9,342	-
Salaries and benefits	70,354	79,803
Staff training, conference and travel	44	1,653
Telephone, postage, office and sundry	3,796	4,797
Vehicle and transportation	39	-
	108,188	87,189
Excess of revenues over expenses for the year	\$ 9,653	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 38 - Addictions Safe Beds
(Unaudited)

For the year ended March 31	2021
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Revenues	
Canadian Mental Health Association	\$ 80,000
	<hr/>
Expenses	
Administration charges	8,700
Memberships and affiliation fees	260
Salaries and benefits	67,826
Staff training, conference and travel	1,256
Telephone, postage, office and sundry	1,958
	<hr/>
	80,000
	<hr/>
Excess of revenues over expenses for the year	\$ -
<hr/>	

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 39 - Youth Crisis
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Children, Community and Social Services	\$ 146,677	\$ 146,677
Ministry of Children and Youth Services - one time	90,669	-
Amortization of deferred contributions	472	472
	237,818	147,149
Expenses		
Administration charges	13,320	13,320
Advertising and promotion	-	401
Amortization	472	472
Building and occupancy	10,506	9,480
Client care	-	171
Memberships and affiliation fees (recovered)	610	880
One-time expenses	90,669	-
Professional fees	300	300
Salaries and benefits	119,053	115,258
Staff training, conference and travel	1,555	1,632
Telephone, postage, office and sundry	1,333	5,235
	237,818	147,149
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 40 - Youth Crisis Counselling
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Ministry of Children, Community and Social Services	\$ 107,989	\$ 107,989
Expenses		
Administration charges	9,780	9,780
Building and occupancy	7,726	7,084
Client care	-	130
Memberships and affiliation fees	260	1,322
Salaries and benefits	88,580	84,895
Staff training, conference and travel	810	990
Telephone, postage, office and sundry	833	3,788
	107,989	107,989
Excess of expenses over revenues for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 41 - Crossover Youth
(Unaudited)

For the period ended March 31	2021	2020
Revenues		
Ryerson University	\$ -	\$ 21,742
Expenses		
Administration charges	-	1,977
Client care	-	3,586
Salaries and benefits	-	16,117
Telephone, postage, office and sundry	-	62
	-	21,742
Excess of expenses over revenues for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 42 - Central Administration
(Unaudited)

For the year ended March 31	2021	2020
Revenues		
Allocated Central Administration	\$ 1,162,084	\$ 1,056,437
Loss on disposal of capital assets	-	-
Donations, interest and sundry	103,576	107,355
Less allocation to deferred contributions	-	-
Amortization of deferred contributions related to capital assets	2,721	11,407
	1,268,381	1,175,199
Expenses		
Advertising and promotion	4,325	2,234
Amortization	15,320	27,422
Building and occupancy	144,950	152,392
Interest and bank charges	7,435	7,335
Interest on long-term debt	-	-
Meetings	15,757	14,214
Memberships and affiliation fees	3,186	1,726
One-time expenses	-	-
Professional fees	33,267	47,396
Salaries and benefits	739,783	713,348
Staff training, conference and travel	88,890	24,908
Telephone, postage, office and sundry	129,516	88,501
Vehicle and transportation	872	1,354
	1,183,301	1,080,830
Excess of revenues over expenses for the year	\$ 85,080	\$ 94,369