

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Financial Statements
For the year end March 31, 2022

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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, 2022, 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, 2022, 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, 2022 and 2021, current assets as at March 31, 2022 and 2021, and net assets as at April 1 and March 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended March 31, 2021 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 Matter

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 22, 2022
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	2022	2021
Assets		
Current		
Cash and bank (Note 2)	\$ 2,462,345	\$ 2,715,001
Accounts receivable	64,412	133,213
HST recoverable	155,933	111,748
Prepaid expenses	85,060	9,280
	<u>2,767,750</u>	<u>2,969,242</u>
Restricted cash and investments (Note 3)	404,910	359,190
Restricted term deposits (Note 4)	197,267	187,711
Capital assets (Note 5)	1,386,797	1,386,267
	<u>\$ 4,756,724</u>	<u>\$ 4,902,410</u>
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,507,797	\$ 1,675,790
Current portion of long-term debt (Note 7)	41,272	40,917
	<u>1,549,069</u>	<u>1,716,707</u>
Long-term debt (Note 7)	161,761	202,586
Replacement reserve (Note 4)	197,267	187,711
Deferred contributions related to capital assets (Note 8)	559,119	547,065
	<u>2,467,216</u>	<u>2,654,069</u>
Net assets		
Internally restricted (Note 3)	404,910	359,190
Unrestricted	1,884,598	1,889,151
	<u>2,289,508</u>	<u>2,248,341</u>
	<u>\$ 4,756,724</u>	<u>\$ 4,902,410</u>

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	2022	2021
Revenues		
Government funding	\$ 14,410,309	\$ 12,739,445
Less allocation to deferred revenue (Note 8)	(53,984)	-
Other government agencies	75,437	37,962
Interest and sundry	76,956	131,627
Amort of deferred contributions related to capital assets (Note 8)	41,930	41,881
	14,550,648	12,950,915
Expenses		
Advertising and promotion	66,601	53,151
Amortization	133,588	164,653
Building and occupancy	1,533,041	1,072,173
Client care	541,711	370,768
Employment incentives and supports	1,163,849	855,756
Interest and bank charges	8,200	7,510
Interest on long-term debt	4,716	5,779
Meetings	27,353	15,757
Memberships and affiliation fees	53,370	34,079
One-time expenses	261,780	186,461
Professional fees	37,473	111,653
Salaries and benefits (Note 9)	10,044,483	9,365,155
Staff training, conference and travel	177,473	189,380
Telephone, postage, office and sundry	473,902	452,480
Vehicle and transportation	19,141	8,404
	14,546,681	12,893,159
Excess of revenues over expenses for the year	\$ 3,967	\$ 57,756

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, 2022	Internally Restricted	Unrestricted	Total
Balance, Beginning of year	\$ 359,190	\$ 1,889,151	\$ 2,248,341
Excess of revenue over expenses for the year	-	3,967	3,967
Allocated to replacement reserve (Note 4)	-	(8,520)	(8,520)
Net change in internally restricted assets (Note 3)	<u>45,720</u>	<u>-</u>	<u>45,720</u>
Balance, End of year	<u>\$ 404,910</u>	<u>\$ 1,884,598</u>	<u>\$ 2,289,508</u>
<hr/>			
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	<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>

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

For the year ended March 31	2022	2021
Cash flows from operating activities		
Excess of revenues over expenses for the year	\$ 3,967	\$ 57,756
Items not involving cash		
Amortization	133,588	164,653
Amortization of deferred contributions related to capital assets	(41,930)	(41,881)
	<u>95,625</u>	<u>180,528</u>
Changes in non-cash working capital balances		
Accounts receivable	68,801	77,284
HST recoverable	(44,185)	(26,990)
Prepaid expenses	(75,780)	(1,196)
Accounts payable and accrued liabilities	(167,993)	82,958
Sick and termination fund	45,720	16,636
	<u>(77,812)</u>	<u>329,220</u>
Cash flows from (used in) investing activities		
Increase in term deposit	(9,556)	(13,648)
Interest earned on reserve deposit	1,036	5,128
Purchase of capital assets	(134,118)	(42,770)
	<u>(142,638)</u>	<u>(51,290)</u>
Cash flows from (used in) financing activities		
Repayment of long-term debt	(40,470)	(39,570)
Increase in deferred contributions	53,984	-
	<u>13,514</u>	<u>(39,570)</u>
Increase (decrease) in cash during the year	(206,936)	238,360
Cash and bank, beginning of year	3,074,191	2,835,831
Cash and bank, end of year	<u>\$ 2,867,255</u>	<u>\$ 3,074,191</u>
Represented by		
Cash	\$ 2,462,345	\$ 2,715,001
Restricted cash	404,910	359,190
	<u>\$ 2,867,255</u>	<u>\$ 3,074,191</u>

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

March 31, 2022

1. Summary of Significant Accounting Policies

Nature and Purpose of the Organization	<p>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.</p> <p>The Organization is a registered charity and, as such is exempt from income tax and may issue income tax receipts to donors.</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations. (ASNPO)</p>
Revenue Recognition	<p>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.</p>
Capital Assets	<p>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.</p>
Use of Estimates	<p>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.</p>
Harmonized Sales Tax	<p>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.</p>
Contributed Materials and Services	<p>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.</p>

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

March 31, 2022

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, 2022

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 \$45,720. 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	2022 Total	2021 Total
Opening balance	\$ 55,428	\$ 62,810	\$ 69,473	\$ 187,711	\$ 174,063
Provision for replacement reserves	2,760	2,760	3,000	8,520	8,520
Interest earned on term deposit	306	346	384	1,036	5,128
Closing balance	\$ 58,494	\$ 65,916	\$ 72,857	\$ 197,267	\$ 187,711

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 1.99% per annum and matures March 30, 2023.

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

March 31, 2022

5. Capital Assets

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 170,362	\$ -	\$ 170,362	\$ -
Building	2,460,574	1,415,339	2,439,954	1,371,787
Computer equipment	728,806	719,366	726,071	711,160
Furniture and equipment	399,076	345,752	338,372	325,828
Vehicle	390,510	305,761	340,451	270,660
Leasehold improvements	1,453,794	1,430,107	1,453,794	1,403,302
	<u>\$ 5,603,122</u>	<u>\$ 4,216,325</u>	<u>\$ 5,469,004</u>	<u>\$ 4,082,737</u>
Net book value		<u>\$ 1,386,797</u>		<u>\$ 1,386,267</u>

6. Credit Facility

The Organization has a credit card facility with The Bank of Nova Scotia totaling approximately \$100,000. At year end approximately \$67,010 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, 2022

7. Long-term Debt

	2022	2021
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 \$211,953.	\$ 175,371	\$ 197,526
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 \$194,841.	27,662	45,977
	203,033	243,503
Current portion	41,272	40,917
	\$ 161,761	\$ 202,586

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

2023	\$	41,272
2024		32,471
2025		23,799
2026		24,382
2027		24,978
Thereafter		56,131
		\$ 203,033

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

March 31, 2022

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:

	2022	2021
Opening balance	\$ 547,065	\$ 588,946
Add: Contributed assets	53,984	-
Less: Amounts amortized to revenue	(41,930)	(41,881)
Closing balance	\$ 559,119	\$ 547,065

9. Pension Plan

The Organization maintains a defined contribution pension plan for qualified personnel. The expense for this plan is \$214,414 (\$190,255 in 2021), 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:

2023	437,444
2024	437,444
2025	437,444
2026	407,707
2027	71,937

11. Economic Dependence

St. Leonard's Community Services is primarily funded by Ontario Health West, Ministry of Community and Social Services, Ministry of Children, Community and Social Services, Ministry of Labour, Training, and Skills Development (with program oversight by Fedcap Canada as the Service System Manager), 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, 2022

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 April 1, 2022, the Organization completed the purchase of a 15 Unit Residential, 2 Unit Commercial property located at 73 Murray Street in Brantford, Ontario. The total purchase price was \$3,200,000 and an interest only loan was secured from KingSett Mortgage Corporation for \$2,300,000 to complete the purchase. The Organization continues to work with CMLS to convert the interest only loan into an traditional mortgage with the Canada Mortgage and Housing Corporation.

14. COVID-19

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 and have returned to in office or onsite working arrangements.

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.

15. Public Sector Salary Disclosure Act

The Public Sector Salary Disclosure Act, 1996, requires organizations to disclose annually the names, positions, salaries, and taxable benefits of employees paid \$100,000 or more in 2021. In 2021, St. Leonard's Community Services Inc. had two employees paid \$100,000 or more in the calendar year. This information can be found on the Ministry of Finance website at:

<https://www.ontario.ca/public-sector-salary-disclosure/2021/all-sectors-and-seconded-employees/>

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

March 31, 2022

16. 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	2022	2021
Revenues		
Ministry of Community and Social Services - Dedicated Housing Support	\$ 61,885	\$ 61,885
Ontario Health West	190,482	190,482
Ontario Health West - Temporary Pandemic Pay	-	8,336
Room and board	9,070	8,567
Amortization of deferred contributions related to capital assets	2,261	5,688
	263,698	274,958
Expenses		
Administration charges	22,980	22,980
Advertising and promotion	-	325
Amortization	9,100	10,769
Building and occupancy	27,581	30,461
Client care	3,517	1,008
Interest on long-term debt	203	966
Memberships and affiliation fees	410	230
Professional fees	1,200	2,700
Salaries and benefits	210,711	188,181
Staff training, conference and travel	660	754
Telephone, postage, office and sundry	11,674	7,223
Vehicle and transportation	475	227
	288,511	265,824
Excess (deficiency) of revenues over expenses for the year	\$ (24,813)	\$ 9,134

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 2 - John Renwick House
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 234,600	\$ 243,000
Ontario Health West - Temporary Pandemic Pay	-	5,757
Community Infrastructure Renewal Fund	35,754	15,885
Less allocation to deferred revenues	(9,978)	
Room and board	4,922	7,320
Amortization of deferred contributions related to capital assets	3,643	1,715
	268,941	273,677
Expenses		
Administration charges	23,100	23,100
Advertising and promotion	-	325
Amortization	5,161	3,296
Building and occupancy	28,034	30,325
Client care	2,434	1,394
Memberships and affiliation fees	3,690	230
One-time expenses	28,961	15,885
Professional fees	1,200	2,700
Salaries and benefits	141,785	179,991
Staff training, conference and travel	4,477	370
Telephone, postage, office and sundry	7,599	14,347
Vehicle and transportation	-	20
	246,441	271,983
Excess of revenues over expenses for the year	\$ 22,500	\$ 1,694

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 3 - Supportive Housing
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 236,745	\$ 236,745
Ontario Health West - Temporary Pandemic Pay	-	1,490
Addictions & Mental Health Ontario	10,375	-
	<u>247,120</u>	<u>238,235</u>
Expenses		
Administration charges	21,480	21,480
Advertising and promotion	-	96
Amortization	1,995	4,070
Building and occupancy	20,759	14,847
Client care	4,324	2,393
Memberships and affiliation fees	4,000	793
Professional fees	600	1,200
Salaries and benefits	175,608	193,639
Staff training, conference and travel	3,335	642
Telephone, postage, office and sundry	6,580	2,691
Vehicle and transportation	1,116	591
	<u>239,797</u>	<u>242,442</u>
Excess (deficiency) of revenues over expenses for the year	\$ 7,323	\$ (4,207)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 4 - Ministry of Health Rent Supplements
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Health and Long-Term Care	\$ 102,344	\$ 98,988
Expenses		
Client expenses	10,672	11,151
Rent supplements	91,672	87,837
Excess of expenses over revenues for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 5 - Youth Supportive Housing
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
City of Brantford		
Rent Supplements	\$ 28,625	\$ 25,279
Youth Supportive Housing Rent Supplements	166,330	24,436
Youth Supportive Housing Operating	75,000	11,863
	269,955	61,578
Expenses		
Administration	6,780	-
Building and occupancy	1,997	418
Client care	1,589	7
Rent Supplements - City of Brantford	28,625	25,279
Rent Supplements - Youth Supportive Housing	166,330	24,436
Salaries and benefits	60,645	9,919
Telephone, postage, office and sundry	2,746	1,519
Vehicle and transportation	1,243	-
	269,955	61,578
Excess of expenses over revenues for the year	\$ -	\$ -

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

For the year ended March 31	2022	2021
Revenues		
City of Brantford	\$ 189,800	\$ 189,800
Ministry of Children, Community and Social Services	409,659	409,659
City of Brantford - One Time	104,075	2,833
Temporary Pandemic Pay	-	24,014
Interest and sundry	-	612
Amortization of deferred contributions related to capital assets	10,238	10,666
	<u>713,772</u>	<u>637,584</u>
Expenses		
Administration charges	53,940	59,940
Advertising and promotion	267	228
Amortization	17,438	16,460
Building and occupancy	306,844	53,572
Client care	22,124	28,015
Memberships and affiliation fees	850	400
One-time expenses	-	2,846
Professional fees	900	1,800
Salaries and benefits	402,542	471,696
Staff training, conference and travel	6,269	704
Telephone, postage, office and sundry	39,944	18,302
Vehicle and transportation	787	20
	<u>851,905</u>	<u>653,983</u>
Excess of expenses over revenues for the year	\$ (138,133)	\$ (16,399)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 7 - Youth Safe Beds
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 298,517	\$ 304,017
Ontario Health West - Temporary Pandemic Pay	-	11,733
Ontario Health West - One Time	11,953	-
Less allocation to deferred contributions	(6,860)	-
Amortization of deferred contributions related to capital assets	1,372	-
	304,982	315,750
Expenses		
Administration charges	24,600	24,600
Amortization	1,372	-
One-time expenses	5,093	-
Salaries and benefits	333,733	327,044
Telephone, postage, office and sundry	146	776
	364,944	352,420
Excess of expenses over revenues for the year	\$ (59,962)	\$ (36,670)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 8 - Brantford Downtown Outreach Team
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
City of Brantford	\$ -	\$ 64,078
City of Brantford - One time	-	9,425
Health Canada	418,569	-
Ontario Health West - One time	-	44,338
	<u>418,569</u>	<u>117,841</u>
Expenses		
Administration charges	12,600	3,600
Advertising and promotion	-	64
Building and occupancy	10,575	31
Client care	24,787	20,918
One-time expenses	170	9,342
Salaries and benefits	333,725	70,354
Staff training, conference and travel	15,703	44
Telephone, postage, office and sundry	20,642	3,796
Vehicle and transportation	55	39
	<u>418,257</u>	<u>108,188</u>
Excess of revenues over expenses for the year	\$ 312	\$ 9,653

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 9 - Extrajudicial Measures-Extrajudicial Sanctions
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Children, Community and Social Services	\$ 29,815	\$ 29,815
Expenses		
Administration charges	2,700	2,700
Building and occupancy	1,735	1,790
Client care	35	-
Professional fees	600	1,200
Salaries and benefits	24,576	23,931
Telephone, postage, office and sundry	169	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 10 - Youth Support Program
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Children, Community and Social Services	\$ 53,635	\$ 53,635
Interest and sundry	-	661
	53,635	54,296
Expenses		
Administration charges	4,920	4,920
Building and occupancy	2,340	2,625
Client care	35	661
Memberships and affiliation fees	1,080	360
Professional fees	450	900
Salaries and benefits	44,533	44,176
Staff training, conference and travel	15	20
Telephone, postage, office and sundry	262	634
	53,635	54,296
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 11 - Attendance Centre
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Children, Community and Social Services	\$ 334,750	\$ 334,750
Ministry of Children, Community and Social Services - one time	108,086	-
Amortization of deferred contributions	4,997	3,092
	<u>447,833</u>	<u>337,842</u>
Expenses (recoveries)		
Administration charges	30,420	30,420
Advertising and promotion	-	286
Amortization	5,051	3,118
Building and occupancy	43,936	51,656
Client care	831	783
Memberships and affiliation fees	650	525
One-time expenses	98,406	-
Professional fees	2,250	4,500
Salaries and benefits	225,941	229,751
Staff training, conference and travel	6,940	1,346
Telephone, postage, office and sundry	22,926	13,938
Vehicle and transportation	870	1,546
	<u>438,221</u>	<u>337,869</u>
Excess (deficiency) of revenues over expenses for the year	\$ 9,612	\$ (27)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 12 - Youth Mental Health Court Worker
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Children, Community and Social Services	\$ 85,000	\$ 85,000
Expenses		
Administration charges	7,620	7,620
Building and occupancy	5,040	7,460
Client care	(70)	235
Professional fees	750	1,500
Salaries and benefits	71,063	66,923
Staff training, conference and travel	-	253
Telephone, postage, office and sundry	597	1,009
	<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 13 - Youth Justice Family Worker
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Children, Community and Social Services	\$ 68,000	\$ 68,000
Amortization of deferred contributions	1,015	1,450
	<u>69,015</u>	<u>69,450</u>
Expenses (recoveries)		
Administration charges	6,240	6,240
Amortization	1,015	1,450
Building and occupancy	2,880	3,280
Memberships and affiliation fees	360	-
Salaries and benefits	57,895	57,232
Staff training, conference and travel	-	400
Telephone, postage, office and sundry	250	734
Vehicle and transportation	375	114
	<u>69,015</u>	<u>69,450</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 14 - Back On Track
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Centre for Addiction & Mental Health	\$ 65,062	\$ 37,962
Expenses		
Administration charges	4,500	5,100
Building and occupancy	3,420	4,125
Client care	112	122
Professional fees	600	1,200
Salaries and benefits	43,396	41,115
Staff training, conference and travel	16	-
Telephone, postage, office and sundry	879	479
	52,923	52,141
Excess (deficiency) of revenues over expenses for the year	\$ 12,139	\$ (14,179)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 15 - Bail Supervision
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of the Attorney General	\$ 425,516	\$ 425,516
Expenses		
Administration charges	38,700	38,700
Advertising and promotion (recovered)	-	47
Building and occupancy	52,229	15,695
Client care	501	94
Interest and bank charges	75	-
Memberships and affiliation fees	720	4,665
Professional fees	750	1,500
Salaries and benefits	302,080	341,542
Staff training, conference and travel	5,564	2,762
Telephone, postage, office and sundry	20,638	20,511
	<u>421,257</u>	<u>425,516</u>
Excess (deficiency) of revenues over expenses for the year	\$ 4,259	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 16 - Direct Accountability Program
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of the Attorney General	\$ 47,000	\$ 47,000
Expenses		
Administration charges	4,200	4,200
Building and occupancy	1,980	1,200
Professional fees	360	720
Salaries and benefits	39,723	40,654
Staff training, conference and travel	282	32
Telephone, postage, office and sundry	455	194
	<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 17 - Adult Community Service Order
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Community Safety & Correctional Services	\$ 37,200	\$ 37,200
Expenses		
Administration charges	3,420	2,580
Building and occupancy	1,380	600
Professional fees	180	360
Salaries and benefits	28,751	23,480
Staff training, conference and travel	250	-
Telephone, postage, office and sundry	612	468
	<u>34,593</u>	<u>27,488</u>
Excess of revenues over expenses for the year	\$ 2,607	\$ 9,712

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 18 - Case Management
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 96,567	\$ 96,567
Ontario Health West - Temporary Pandemic Pay	-	200
	<u>96,567</u>	<u>96,767</u>
Expenses		
Administration charges	8,700	8,700
Building and occupancy	5,160	3,540
Client care	-	(19)
Professional fees	600	1,500
Salaries and benefits	81,500	79,888
Staff training, conference and travel	401	-
Telephone, postage, office and sundry	206	820
	<u>96,567</u>	<u>94,429</u>
Excess of revenues over expenses for the year	\$ -	\$ 2,338

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 19 - Peter Willis Residence
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Correctional Services of Canada	\$ 488,037	\$ 491,019
Ontario Health West	206,511	206,511
Ontario Health West - Temporary Pandemic Pay	-	31,678
Ministry of Community and Social Services - Dedicated Housing Support	64,081	64,081
Community Infrastructure Renewal Fund	48,306	-
Less: allocations to deferred revenue	(20,620)	-
Amortization of deferred contributions related to capital assets	825	-
	787,140	793,289
Expenses		
Administration charges	69,960	68,520
Advertising and promotion	630	138
Amortization	8,273	7,787
Building and occupancy	48,776	51,142
Client care	31,634	32,198
Interest on long-term debt	4,513	4,812
Management fees	24,000	24,000
Memberships and affiliation fees	1,088	410
One-time expenses	27,686	3,145
Professional fees	1,800	3,600
Salaries and benefits	591,489	629,841
Staff training, conference and travel	2,121	629
Telephone, postage, office and sundry	14,017	20,600
Vehicle and transportation	4,659	755
	830,646	847,577
Excess of expenses over revenues for the year	\$ (43,506)	\$ (54,288)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 20 - Substance Abuse Programs
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 1,283,108	\$ 1,313,077
Ontario Health West - One Time	-	14,857
	<u>1,283,108</u>	<u>1,327,934</u>
Expenses		
Administration charges	116,160	121,500
Advertising and promotion	1,062	7,888
Building and occupancy	132,857	161,046
Client care	3,458	18,734
Memberships and affiliation fees	15,150	13,927
One-time expenses	-	4,922
Professional fees	4,800	9,600
Salaries and benefits	926,449	833,475
Staff training, conference and travel	16,729	28,233
Telephone, postage, office and sundry	32,069	47,909
	<u>1,248,734</u>	<u>1,247,234</u>
Excess of revenues over expenses for the year	\$ 34,374	\$ 80,700

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 21 - Rapid Access Addiction Medicine
(Unaudited)

For the period ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 98,076	\$ 159,295
Ontario Health West - Temporary Pandemic Pay	-	6,804
Ontario Health West - One Time	13,508	4,180
	<u>111,584</u>	<u>170,279</u>
Expenses		
Advertising and promotion	265	234
Client care	189	-
Memberships and affiliation fees	-	524
One-time expenses	-	4,180
Professional fees	-	8,547
Salaries and benefits	116,016	182,031
Staff training, conference and travel	3,575	9,113
Telephone, postage, office and sundry	9,477	11,505
	<u>129,522</u>	<u>216,134</u>
Excess of expenses over revenues for the year	\$ (17,938)	\$ (45,855)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 22 - Addictions Case Management
(Unaudited)

For the period ended March 31	2022
Revenues	
Ontario Health West	<u>\$ 30,675</u>
Expenses	
Salaries and benefits	<u>30,675</u>
Excess of revenues over expenses for the year	<u>\$ -</u>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 23 - Addictions Safe Beds
(Unaudited)

For the year ended March 31	2022	2021
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Revenues		
Canadian Mental Health Association	\$ 80,000	\$ 80,000
<hr/>		
Expenses		
Administration charges	8,700	8,700
Memberships and affiliation fees	360	260
Salaries and benefits	70,010	67,826
Staff training, conference and travel	170	1,256
Telephone, postage, office and sundry	760	1,958
	<hr/>	<hr/>
	80,000	80,000
<hr/>		
Excess of revenues over expenses for the year	\$ -	\$ -
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St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 24 - Residential Withdrawal Management
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Brant Community Healthcare System	\$ 949,640	\$ 861,428
Ontario Health West - One Time	-	15,204
Amortization of deferred contributions	14,000	14,420
	963,640	891,052
Expenses		
Advertising and promotion	639	452
Amortization	23,025	50,164
Building and occupancy	51,666	63,111
Client care	31,770	27,779
Interest and bank charges	78	75
Memberships and affiliation fees	612	807
One-time expenses	-	10,670
Salaries and benefits	838,755	743,893
Staff training, conference and travel	8,038	1,898
Telephone, postage, office and sundry	17,525	21,615
Vehicle and transportation	557	320
	972,665	920,784
Excess of expenses over revenues for the year	\$ (9,025)	\$ (29,732)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 25 - Men's Residential Treatment
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 909,559	\$ 879,835
Ontario Health West - Temporary Pandemic Pay	-	17,385
City of Brantford - One Time	-	8,955
Community Infrastructure Renewal Fund	14,604	20,788
Less allocation to deferred revenues	(6,860)	-
Amortization of deferred contributions	1,372	-
	918,675	926,963
Expenses		
Administration charges	145,020	145,020
Advertising and promotion	575	768
Amortization	1,372	-
Building and occupancy	52,990	53,994
Client care	53,559	40,136
Memberships and affiliation fees	805	1,106
One-time expenses	7,744	33,475
Professional fees	1,590	-
Salaries and benefits	625,447	593,098
Staff training, conference and travel	3,261	2,889
Telephone, postage, office and sundry	18,892	20,128
Vehicle and transportation	243	62
	911,498	890,676
Excess of revenues over expenses for the year	\$ 7,177	\$ 36,287

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

For the year ended March 31	2022	2021
Revenues		
Ontario Health West	\$ 1,407,981	\$ 1,296,242
Solicitor General	34,570	34,340
Public Health Agency of Canada	70,000	-
City of Brantford	37,363	13,170
Ontario Health West - Sessional fees	21,331	22,471
Ontario Health West - One Time	-	42,471
Amortization of deferred contributions	1,160	1,657
	1,572,405	1,410,351
Expenses		
Administration charges	131,220	111,120
Advertising and promotion	1,950	678
Amortization	32,053	41,581
Building and occupancy	109,560	94,624
Client care	24,584	29,832
Memberships and affiliation fees	14,492	3,139
One-time expenses	5,311	11,326
Professional fees	2,550	6,644
Salaries and benefits	1,182,351	1,028,234
Staff training, conference and travel	5,803	20,399
Telephone, postage, office and sundry	10,196	24,789
Vehicle and transportation	5,234	3,156
	1,525,304	1,375,522
Excess of revenues over expenses for the year	\$ 47,101	\$ 34,829

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 27 - Women's Residential Treatment
(Unaudited)

For the year ended March 31	2022
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Revenues	
Ontario Health West	\$ 241,170
Ontario Health West - One Time	80,246
	<hr/>
	321,416
	<hr/>
Expenses	
Administration charges	8,184
Advertising and promotion	14,901
Amortization	15,018
Building and occupancy	28,788
Client care	9,319
Memberships and affiliation fees	4,000
One-time expenses	76,028
Salaries and benefits	35,466
Staff training, conference and travel	32,554
Telephone, postage, office and sundry	18,651
Vehicle and transportation	101
	<hr/>
	243,010
	<hr/>
Excess of revenues over expenses for the year	\$ 78,406
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St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 28 - Youth Crisis
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Children, Community and Social Services	\$ 146,677	\$ 146,677
Ministry of Children, Community and Social Services - One Time	24,896	90,669
Amortization of deferred contributions	-	472
	171,573	237,818
Expenses		
Administration charges	13,320	13,320
Amortization	-	472
Building and occupancy	11,100	10,506
Memberships and affiliation fees	780	610
One-time expenses	10,075	90,669
Professional fees	150	300
Salaries and benefits	130,586	119,053
Staff training, conference and travel	2,562	1,555
Telephone, postage, office and sundry	3,000	1,333
	171,573	237,818
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

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

For the year ended March 31	2022	2021
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Revenues		
Ministry of Children, Community and Social Services	\$ 121,789	\$ 107,989
<hr/>		
Expenses		
Administration charges	9,780	9,780
Building and occupancy	8,400	7,726
Memberships and affiliation fees	130	260
Salaries and benefits	100,489	88,580
Staff training, conference and travel	91	810
Telephone, postage, office and sundry	2,899	833
	<hr/>	<hr/>
	121,789	107,989
<hr/>		
Excess of expenses over revenues for the year	\$ -	\$ -
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St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 30 - Gambling Responsibly
(Unaudited)

For the year ended March 31	2022	2021
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Revenues		
Ontario Health West	\$ 67,404	\$ 67,404
<hr/>		
Expenses		
Administration charges	6,120	6,120
Building and occupancy	5,100	4,837
Salaries and benefits	55,388	55,255
Staff training, conference and travel	440	236
Telephone, postage, office and sundry	356	956
	<hr/>	<hr/>
	67,404	67,404
<hr/>		
Excess of revenues over expenses for the year	\$ -	\$ -
<hr/>		

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 31 - Brant Employment Centre - Employment Services
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Fedcap Canada		
Operating	\$ 1,253,528	\$ 1,115,162
Employment incentives	82,458	80,685
Employment supports	-	8,567
Performance based funds	14,400	-
	1,350,386	1,204,414
Expenses		
Administration charges	188,029	154,787
Advertising and promotion	9,568	17,388
Amortization	-	8,573
Building and occupancy	149,410	96,114
Client services	5,266	396
Employment and training incentives	29,596	80,685
Employment and training supports	52,862	8,567
Memberships and affiliation fees	1,500	2,445
Professional fees	2,250	12,491
Salaries and benefits	841,380	760,306
Staff training, conference and travel	11,761	18,471
Telephone, postage, office and sundry	43,869	52,199
Vehicle and transportation	496	719
	1,335,987	1,213,141
Excess (deficiency) of revenues over expenses for the year	\$ 14,399	\$ (8,727)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 32 - Brant Employment Centre - Youth Job Connection
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Fedcap Canada		
Operating	\$ -	\$ 107,990
Financial supports & incentives	-	47,407
	<u>-</u>	<u>155,397</u>
Expenses		
Administration charges	-	16,200
Building and occupancy	-	6,750
Client services	-	161
Financial supports & incentives	-	47,407
Professional fees	-	225
Salaries and benefits	-	83,398
Staff training, conference and travel	-	374
Telephone, postage, office and sundry	-	882
	<u>-</u>	<u>155,397</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 33 - Brant Employment Centre - YJC Summer
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Fedcap Canada		
Operating	\$ -	\$ 30,377
Financial supports & incentives	-	18,638
	<u>-</u>	<u>49,015</u>
Expenses		
Administration charges	-	4,590
Advertising and promotion	-	315
Building and occupancy	-	1,800
Client services	-	144
Financial supports & incentives	-	18,638
Salaries and benefits	-	22,449
Staff training, conference and travel	-	114
Telephone, postage, office and sundry	-	965
	<u>-</u>	<u>49,015</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 34 - Brant Employment - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 26,104	\$ 32,584
Incentives, individual supports and training	144,001	147,295
	170,105	179,879
Expenses		
Administration charges	3,916	3,900
Advertising and promotion	600	600
Amortization	1,115	1,592
Building and occupancy	2,760	2,761
Professional fees	210	420
Salaries and benefits	17,854	24,135
Staff training, conference and travel	43	48
Telephone, postage, office and sundry	721	720
Training contribution	144,001	147,295
	171,220	181,471
Excess of expenses over revenues for the year	\$ (1,115)	\$ (1,592)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 35 - Brant Employment Centre - Skills Advance Ontario
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 850,920	\$ 577,819
Employment incentives	47,577	11,974
Employment supports	211,044	82,837
	1,109,541	672,630
Expenses		
Administration charges	114,840	76,896
Advertising and promotion	11,934	8,728
Building and occupancy	34,463	33,591
Client services	344,181	196,464
Financial supports & incentives	258,621	94,811
Professional fees	2,700	4,200
Salaries and benefits	303,501	248,766
Staff training, conference and travel	6,543	224
Telephone, postage, office and sundry	32,758	8,950
	1,109,541	672,630
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 36 - Brant - Work Readiness and Advancement Program
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Minister of Employment, Workforce Development and Labour		
Operating	\$ 251,665	\$ 174,198
Financial supports & participant costs	248,799	110,837
	500,464	285,035
Expenses		
Advertising and promotion	-	2,913
Building and occupancy	-	6,659
Client services	285	23
Financial supports & participant costs	248,799	110,837
Professional fees	1,200	1,100
Salaries and benefits	247,177	159,960
Staff training, conference and travel	927	101
Telephone, postage, office and sundry	2,076	3,442
	500,464	285,035
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 37 - Dunnville - Employment Services
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Fedcap Canada		
Operating	\$ 548,084	\$ 509,837
Employment incentives	19,794	32,544
Employment supports	-	1,636
Performance based funding	4,642	-
	<u>572,520</u>	<u>544,017</u>
Expenses		
Administration charges	82,213	76,560
Advertising and promotion	6,173	3,010
Building and occupancy	52,779	48,718
Client services	975	95
Employment and training incentives	8,851	32,544
Employment and training supports	10,943	1,636
Memberships and affiliation fees	75	203
Professional fees	3,000	6,075
Salaries and benefits	383,275	363,616
Staff training, conference and travel	6,134	2,181
Telephone, postage, office and sundry	13,459	9,379
	<u>567,877</u>	<u>544,017</u>
Excess of revenues over expenses for the year	\$ 4,643	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 38 - Dunnville - Youth Job Connection
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Fedcap Canada		
Operating	\$ -	\$ 31,497
Financial supports & incentives	-	33,184
	<u>-</u>	<u>64,681</u>
Expenses		
Administration charges	-	4,725
Advertising and promotion	-	450
Building and occupancy	-	1,925
Financial supports & incentives	-	33,184
Professional fees	-	225
Salaries and benefits	-	23,613
Staff training, conference and travel	-	41
Telephone, postage, office and sundry	-	518
	<u>-</u>	<u>64,681</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 39 - Dunnville Employment Centre - YJC Summer
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Fedcap Canada		
Operating	\$ -	\$ 6,750
Financial supports & incentives	-	4,704
	<u>-</u>	<u>11,454</u>
Expenses		
Administration charges	-	1,035
Advertising and promotion	-	450
Building and occupancy	-	350
Financial supports & incentives	-	4,704
Salaries and benefits	-	4,915
	<u>-</u>	<u>11,454</u>
Excess of revenues over expenses for the year	<u>\$ -</u>	<u>\$ -</u>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 40 - Caledonia - Employment Services
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Fedcap Canada		
Operating	\$ 308,776	\$ 308,776
Employment incentives	11,424	18,809
Employment supports	-	2,092
Performance based funding	5,623	-
	<u>325,823</u>	<u>329,677</u>
Expenses		
Administration charges	46,320	46,451
Advertising and promotion	6,616	2,844
Building and occupancy	49,148	47,432
Client services	427	512
Employment and training incentives	1,679	18,809
Employment and training supports	9,745	2,092
Memberships and affiliation fees	156	-
Professional fees	2,796	3,180
Salaries and benefits	184,805	195,209
Staff training, conference and travel	7,421	4,517
Telephone, postage, office and sundry	11,087	8,631
	<u>320,200</u>	<u>329,677</u>
Excess of revenues over expenses for the year	\$ 5,623	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 41 - Caledonia - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2022	2021
Revenues		
Ministry of Labour, Training and Skills Development		
Operating	\$ 13,293	\$ 13,293
Incentives, individual supports and training	75,266	71,696
	88,559	84,989
Expenses		
Administration charges	1,994	1,980
Advertising and promotion	600	600
Building and occupancy	1,620	1,620
Salaries and benefits	8,275	8,205
Staff training, conference and travel	24	77
Telephone, postage, office and sundry	780	811
Training contribution	75,266	71,696
	88,559	84,989
Excess of revenues over expenses 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	2022	2021
Revenues		
Allocated Central Administration	\$ 1,246,676	\$ 1,162,084
City of Brantford - one time	3,473	-
Donations, interest and sundry	44,472	103,576
Amortization of deferred contributions related to capital assets	1,047	2,721
	<u>1,295,668</u>	<u>1,268,381</u>
Expenses		
Advertising and promotion	10,820	4,325
Amortization	10,748	15,320
Building and occupancy	239,078	144,950
Interest and bank charges	8,046	7,435
Meetings	23,843	15,757
Memberships and affiliation fees	2,461	3,186
Professional fees	3,987	33,267
Salaries and benefits	776,886	739,783
Staff training, conference and travel	28,464	88,890
Telephone, postage, office and sundry	107,485	129,516
Vehicle and transportation	2,929	872
	<u>1,214,747</u>	<u>1,183,301</u>
Excess of revenues over expenses for the year	\$ 80,921	\$ 85,080