

ST. LAWRENCE YOUTH ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Directors of St. Lawrence Youth Association

Opinion

We have audited the accompanying financial statements of St. Lawrence Youth Association (the "Entity"), which comprise the statement of financial position as at March 31, 2023 and the statements of operations, changes in fund balances and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with the operating agreement with the Ministry of Children, Community and Social Services ("MCCSS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 2(a) to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Entity to comply with the financial reporting provisions of the operating agreement with MCCSS. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Directors of the Entity, and should not be used by parties other than the Directors of the Entity or MCCSS. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the operating agreements noted above, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity 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.

Secker Ross & Perry LLP

Chartered Professional Accountants
Licensed Public Accountants
Kingston, Ontario
June 9, 2023

ST. LAWRENCE YOUTH ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2023

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total 2023</u>	<u>Total 2022</u>
Assets					
Current Assets					
Cash and cash equivalents	\$ 184,157	\$ -	\$ 16,250	\$ 200,407	\$ 198,557
Accounts receivable	21,040	-	-	21,040	28,825
Interfund receivable	-	-	737	737	737
Prepaid expenses	<u>9,062</u>	<u>-</u>	<u>-</u>	<u>9,062</u>	<u>4,741</u>
	214,259	-	16,987	231,246	232,860
Capital Assets (note 4)	<u>-</u>	<u>3,839,845</u>	<u>-</u>	<u>3,839,845</u>	<u>3,839,845</u>
	<u>\$ 214,259</u>	<u>\$ 3,839,845</u>	<u>\$ 16,987</u>	<u>\$ 4,071,091</u>	<u>\$ 4,072,705</u>
Liabilities and Fund Balances					
Current Liabilities					
Accounts payable and accrued liabilities	\$ 191,284	\$ -	\$ -	\$ 191,284	\$ 222,851
Deferred revenue (note 6)	23,995	-	-	23,995	10,431
Payable to Ministry of Children, Community and Social Services (note 5(a))	27,891	-	-	27,891	9,398
Interfund payable	<u>737</u>	<u>-</u>	<u>-</u>	<u>737</u>	<u>737</u>
	<u>243,907</u>	<u>-</u>	<u>-</u>	<u>243,907</u>	<u>243,417</u>
Fund Balances					
Invested in capital assets	-	3,839,845	-	3,839,845	3,839,845
Restricted	-	-	16,987	16,987	19,091
Unrestricted (deficiency)	<u>(29,648)</u>	<u>-</u>	<u>-</u>	<u>(29,648)</u>	<u>(29,648)</u>
	<u>(29,648)</u>	<u>3,839,845</u>	<u>16,987</u>	<u>3,827,184</u>	<u>3,829,288</u>
	<u>\$ 214,259</u>	<u>\$ 3,839,845</u>	<u>\$ 16,987</u>	<u>\$ 4,071,091</u>	<u>\$ 4,072,705</u>

Commitments (note 8)

Economic Dependence (note 9)

Approved on behalf of the Board

Director

Director

See accompanying notes to financial statements.

ST. LAWRENCE YOUTH ASSOCIATION
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2023

	Operating Fund	Capital Fund	Endowment Fund	Total 2023	Total 2022
Revenues					
Operating grants	\$ 2,787,643	\$ -	\$ -	\$ 2,787,643	\$ 2,771,697
Other grant income	65,038	-	-	65,038	47,737
Proceeds on transfer of property (note 10)	-	-	-	-	2
	<u>2,852,681</u>	<u>-</u>	<u>-</u>	<u>2,852,681</u>	<u>2,819,436</u>
Expenditures					
Salaries and wages	1,901,289	-	-	1,901,289	1,779,673
Employee benefits	360,958	-	-	360,958	369,600
Building occupancy	187,411	-	-	187,411	262,175
Staff travel	88,456	-	-	88,456	53,698
Office administration	74,266	-	24	74,290	85,000
Other supplies and equipment	74,422	-	-	74,422	43,287
Services - non-client	73,182	-	-	73,182	97,270
Services - client	30,912	-	-	30,912	4,218
Staff training, education and conferences	14,478	-	-	14,478	15,610
Miscellaneous	13,065	-	-	13,065	23,645
Client personal needs	8,385	-	2,080	10,465	12,929
Promotion and publicity	3,653	-	-	3,653	7,281
Medical and related expenses	2,423	-	-	2,423	5,576
Program expenses	1,288	-	-	1,288	2,392
Contribution of property (note 10)	-	-	-	-	1,248,125
	<u>2,834,188</u>	<u>-</u>	<u>2,104</u>	<u>2,836,292</u>	<u>4,010,479</u>
Excess (deficiency) of revenues over expenses for the year before transfers	18,493	-	(2,104)	16,389	(1,191,043)
Amount payable to Ministry of Children, Community and Social Services (note 5(b))	<u>(18,493)</u>	<u>-</u>	<u>-</u>	<u>(18,493)</u>	<u>(9,343)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,104)</u>	<u>\$ (2,104)</u>	<u>\$ (1,200,386)</u>

See accompanying notes to financial statements.

ST. LAWRENCE YOUTH ASSOCIATION
STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED MARCH 31, 2023

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total 2023</u>	<u>Total 2022</u>
Fund balances (deficiency) at beginning of year	\$ (29,648)	\$ 3,839,845	\$ 19,091	\$ 3,829,288	\$ 5,029,674
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(2,104)</u>	<u>(2,104)</u>	<u>(1,200,386)</u>
Fund balances (deficiency) at end of year	<u>\$ (29,648)</u>	<u>\$ 3,839,845</u>	<u>\$ 16,987</u>	<u>\$ 3,827,184</u>	<u>\$ 3,829,288</u>

See accompanying notes to financial statements.

ST. LAWRENCE YOUTH ASSOCIATION
STATEMENT OF CASH FLOW
YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
Cash flow from (used in) operating activities		
Excess (deficiency) of revenues over expenditures	\$ (2,104)	\$ (1,200,386)
Non-cash item included in statement of operations:		
Contribution of property	-	1,248,125
	<u>(2,104)</u>	<u>47,739</u>
Changes in non-cash working capital balances related to operations:		
Accounts receivable	7,785	5,481
Prepaid expenses	(4,321)	61
Payable to Ministry of Children, Community and Social Services	18,493	(93,050)
Accounts payable and accrued liabilities	(31,567)	(77,020)
Deferred revenue	13,564	9,418
	<u>1,850</u>	<u>(107,371)</u>
Cash flow used in financing activities		
Repayment of mortgage	-	(47,725)
Net increase (decrease) in cash and cash equivalents	1,850	(155,096)
Cash and cash equivalents at beginning of year	<u>198,557</u>	<u>353,653</u>
Cash and cash equivalents at end of year	<u>\$ 200,407</u>	<u>\$ 198,557</u>
Represented by:		
Cash and cash equivalents - Operating fund	\$ 184,157	\$ 180,203
Cash and cash equivalents - Endowment fund	<u>16,250</u>	<u>18,354</u>
	<u>\$ 200,407</u>	<u>\$ 198,557</u>

See accompanying notes to financial statements.

ST. LAWRENCE YOUTH ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023

1. Purpose of the Organization

St. Lawrence Youth Association is incorporated under the laws of Ontario and is a registered charity exempt from income tax under the Canadian Income Tax Act. The organization is licensed under the Child and Family Services Act and operates under the authority of the Ministry of Children, Community and Social Services. It provides an integrated continuum of services including community-based support, open and secure residential care for young offenders and children in need of protection. Its intent is to promote pro-social behaviour by fostering a sense of self-worth and personal responsibility.

2. Summary of Significant Accounting Policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the significant accounting policies set out below to comply with operating agreement with the Ministry of Children, Community and Social Services. The basis of accounting used in these financial statements materially differs from Canadian accounting standards for not-for-profit organizations as follows:

Capital Assets

Land and buildings including related furnishings and equipment funded by capital grants, other capital revenue or long-term debt are carried and reported on the statement of financial position at cost without amortization. Replacement furnishings and equipment or other equipment funded by operating revenue is charged as operating expense at the time of acquisition. Canadian accounting standards for not-for-profit organizations require that buildings and equipment be capitalized and amortized over their estimated useful lives.

Vacation Pay

The organization does not accrue vacation pay as these costs are not eligible for operating funding until actually paid. Canadian accounting standards for not-for-profit organizations require the accrual of such costs.

(b) Fund Accounting

The financial statements separately disclose the activities of the following funds maintained by the organization:

Operating fund - reflecting the activities associated with the organization's day-to-day operation.

Capital fund - reflecting the activities associated with the organizations's short- and long-term capital requirements.

Endowment fund - reflecting the activities associated with special endowments held by the organization.

ST. LAWRENCE YOUTH ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (continued)
YEAR ENDED MARCH 31, 2023

2. Summary of Significant Accounting Policies (continued)

Other Significant Accounting Policies

(c) Revenue Recognition

Contributions from funding agencies are recognized when received or receivable, provided that the amounts to be received can be reasonably estimated and collection is reasonably assured.

When those contributions are restricted for a purpose for which a particular fund exists, the contribution is recognized in that fund when received.

Restricted contributions for which no particular restricted fund exists are recognized in the year the related expenses are incurred.

Unrestricted contributions are recognized as revenue when other criteria noted above are met.

(d) Ministry of Children, Community and Social Services Funding

The organization is funded primarily by the Ontario Ministry of Children, Community and Social Services. These financial statements reflect the funding arrangements approved by the Ministry for the year ended March 31, 2023.

(e) Contributed Services

The organization relies on the services of the many volunteers who donate a considerable number of hours. Because of the difficulty in compiling these hours, contributed services are not recognized in the financial statements.

(f) Cash and Cash Equivalents

Cash equivalents consist of bank balances and cashable guaranteed investment certificates.

(g) Financial Instruments

Financial instruments are initially recognized at fair value and then subsequently at amortized cost. Interest revenue and other income is recognized in the statement of operations in the period in which the income is earned.

ST. LAWRENCE YOUTH ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (continued)
YEAR ENDED MARCH 31, 2023

2. Summary of Significant Accounting Policies (continued)

Other Significant Accounting Policies

(h) 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 and disclosure of contingent 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.

3. Endowment Fund

The Ruth Barton endowment fund was established with a bequest from the Estate of the late Ruth Barton. Income from the fund is intended to be used to provide for the comfort of individual clients not otherwise available through government grants or other fundraising activities.

4. Capital Assets

	<u>2023</u>	<u>2022</u>
Land	\$ 94,034	\$ 94,034
Buildings	139,914	139,914
Secure facility	<u>3,605,897</u>	<u>3,605,897</u>
	<u>\$ 3,839,845</u>	<u>\$ 3,839,845</u>

5. Service Contract/CFSA Approval with The Ministry of Children, Community and Social Services

St. Lawrence Youth Association has a Service Contract/CFSA Approval with the Ministry of Children, Community and Social Services ("MCCSS"). A reconciliation report summarizes by service all revenues and expenditures, and identifies any surplus or deficit that relates to the Service Contract/CFSA Approval.

(a) Reconciliation of Amount Payable to the Ministry of Children, Community and Social Services

	<u>2023</u>	<u>2022</u>
Balance at beginning of year	\$ 9,398	\$ 102,448
Repayments during year	-	(102,393)
Surplus for year (note 5(b))	<u>18,493</u>	<u>9,343</u>
	<u>\$ 27,891</u>	<u>\$ 9,398</u>

ST. LAWRENCE YOUTH ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (continued)
YEAR ENDED MARCH 31, 2023

5. Service Contract/CFSA Approval with The Ministry of Children, Community and Social Services (continued)

(b) Current Year Surplus (Deficit) by Program

The individual programs have a surplus (deficit) position as follows for the year ended March 31, 2023:

	<u>2023</u>	<u>2022</u>
Open Custody Court Home	\$ -	\$ 1,298
Intensive Support and Supervision Program	36,441	63,426
Youth Justice Family Worker	(392)	733
Community Support Services	(20,036)	27,263
Bailiff Project	396	40,886
Secure	<u>2,084</u>	<u>(124,263)</u>
	<u>\$ 18,493</u>	<u>\$ 9,343</u>

6. Deferred Revenue

Deferred revenue at March 31, 2023 consists of unspent funds from the following:

	<u>2023</u>	<u>2022</u>
United Way of K.F.L.&A.	\$ 4,896	\$ 3,178
MCCSS - equipment	-	1,178
Facility Renewal Funds	-	6,075
Community Foundation for Kingston & Area	<u>19,099</u>	<u>-</u>
	<u>\$ 23,995</u>	<u>\$ 10,431</u>

7. Financial Risks

(a) Fair Values

The carrying values of cash and cash equivalents, accounts receivable and accounts payables approximate their fair values due to the expected short term maturity of these items.

(b) Credit Risk

Credit risk is the risk of financial loss to the organization if a funding agency or counterparty to an investment fails to meet its contractual obligations. The maximum exposure to credit risk of the organization at year-end is limited to the carrying amounts of these assets.

The organization manages its credit risk surrounding cash and marketable securities by dealing with reputable banks and financial institutions, and limiting the allocation of funds into highly liquid investments with acceptable risks.

ST. LAWRENCE YOUTH ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (continued)
YEAR ENDED MARCH 31, 2023

8. Commitments

The organization is committed to certain future payments in respect of a facility lease for its administrative offices. The organization renewed its lease term from November 1, 2022 through October 31, 2023. Thereafter, the organization shall have an option to renew the lease for one additional year at rates approximating fair market value at that time. The lease specifies base rent charges of \$14,507 annually plus additional rent.

9. Economic Dependence

The organization is economically dependent on the Province of Ontario for the majority of its operating funding.

10. Open Custody Court Home

Effective March 1, 2021, the MCCSS communicated that it would no longer be funding the operation of the Open Custody Court Home (otherwise referred to as “ASL”). Clients residing at the site were transferred to other community organizations almost immediately after the decision was made.

While some of the staff members that were involved in serving clients at the ASL site were redeployed to other areas of the organization, severances were required. Included in accounts payable and accrued liabilities is \$nil (2022 - \$nil) in accrued compensation charges (including severance where applicable) pertaining to the closure of the ASL operation.

During the year ended March 31, 2022, the organization was instructed by the MCCSS to convey the property at which ASL operated to another local community service provider. The purchaser is also a registered charity. The transfer of the property was finalized on May 14, 2021. Under the terms of the arrangement, pursuant to the direction of the MCCSS, consideration for the transfer was established at \$2. The net book value of the land and building on the books of the organization amount to \$1,248,125.

In addition, the mortgage payable on the property, which had a balance of \$47,726 outstanding as of March 31, 2021, was repaid by the organization in full in May of 2021.

Pursuant to direction of the MCCSS and because of the nominal purchase price, the purchaser has agreed to reimburse the organization for the costs of closing the ASL operation. Total proceeds received from the closure of ASL of \$47,726 include proceeds from the sale of miscellaneous equipment and closing costs paid by the purchaser. These proceeds have been presented as income in the capital fund on the statement of operations along with the \$2 in proceeds indicated in the agreement.

ST. LAWRENCE YOUTH ASSOCIATION

NOTES TO FINANCIAL STATEMENTS (continued)

YEAR ENDED MARCH 31, 2023

11. Effects of Pandemic

Since the commencement of the COVID-19 outbreak there have been significant disruptions to organizations throughout Canada and around the world, leading to a general economic slowdown.

The many pandemic protocols put in place by various national governments, provincial governments and local authorities continue to create uncertainty around future operations. It is not possible to reliably estimate the duration or severity of these consequences, or their impact on the financial position and results of operations for the organization for future periods.

In order to mitigate the effects of the pandemic, the organization has undertaken a number of efforts, including management of its operating costs where possible, modifying delivery of those services where close proximity of staff or clients is an issue and applying for eligible emergency relief funding.

The organization is following Public Health policy trends and decisions for the purposes of contingency planning for future programs.

12. Comparative Figures

Certain comparative figures have been restated to conform to the financial statement presentation adopted for the current year.

ST. LAWRENCE YOUTH ASSOCIATION

SCHEDULE A

STATEMENT OF OPERATIONS - OPEN CUSTODY COURT HOME

YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grants	\$ -	\$ 97,899
Expenditures		
Salaries and wages	-	51,606
Employee benefits	-	12,754
Staff travel	-	713
Building occupancy	-	8,342
Services - non-client	-	9,695
Other supplies and equipment	-	2,978
Medical and related expenses	-	505
Office administration	-	510
Allocated administration cost - schedule J	-	9,498
	<u>-</u>	<u>96,601</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ 1,298</u>

ST. LAWRENCE YOUTH ASSOCIATION

SCHEDULE B

STATEMENT OF OPERATIONS - INTENSIVE SUPPORT AND SUPERVISION PROGRAM

YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grants	\$ 392,534	\$ 391,933
Other income	<u>10,678</u>	<u>-</u>
	<u>403,212</u>	<u>391,933</u>
Expenditures		
Salaries and wages	208,542	154,771
Employee benefits	41,071	36,588
Staff travel	11,268	2,735
Staff training, education and conferences	648	772
Building occupancy	10,267	6,161
Services - client	2,130	-
Program expenses	152	151
Services - non-client	4,459	5,913
Other supplies and equipment	51	166
Client personal needs	211	1,645
Medical and related expenses	-	260
Promotion and publicity	106	305
Office administration	6,839	11,704
Allocated administration cost - schedule J	69,790	107,336
Miscellaneous	<u>11,237</u>	<u>-</u>
	<u>366,771</u>	<u>328,507</u>
Excess of revenues over expenditures	<u>\$ 36,441</u>	<u>\$ 63,426</u>

ST. LAWRENCE YOUTH ASSOCIATION

SCHEDULE C

STATEMENT OF OPERATIONS - YOUTH JUSTICE FAMILY WORKER

YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grants	\$ 68,604	\$ 68,000
Expenditures		
Salaries and wages	50,360	48,536
Employee benefits	10,554	9,894
Staff travel	1,344	912
Staff training, education and conferences	323	789
Building occupancy	1,029	1,669
Services - non-client	1,878	1,183
Promotion	-	62
Office administration	3,508	3,337
Client personal needs	-	885
	<u>68,996</u>	<u>67,267</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (392)</u>	<u>\$ 733</u>

ST. LAWRENCE YOUTH ASSOCIATION**SCHEDULE D****STATEMENT OF OPERATIONS - COMMUNITY SUPPORT SERVICES****YEAR ENDED MARCH 31, 2023**

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grants	\$ 519,033	\$ 517,830
Expenditures		
Salaries and wages	317,081	282,902
Employee benefits	71,787	64,060
Staff travel	52,121	32,904
Staff training, education and conferences	2,906	229
Building occupancy	14,393	9,266
Services - clients	3,200	59
Program expenses	228	226
Services - non-client	7,473	8,723
Other supplies and equipment	358	264
Client personal needs	1,278	3,963
Medical and related expenses	942	49
Miscellaneous	180	-
Promotion and publicity	214	472
Office administration	11,044	15,534
Allocated administration cost - schedule J	<u>55,864</u>	<u>71,916</u>
	<u>539,069</u>	<u>490,567</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ (20,036)</u></u>	<u><u>\$ 27,263</u></u>

ST. LAWRENCE YOUTH ASSOCIATION
STATEMENT OF OPERATIONS - BAILIFF PROJECT
YEAR ENDED MARCH 31, 2023

SCHEDULE E

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grants	\$ 249,508	\$ 229,508
Expenditures		
Salaries and wages	147,713	107,341
Employee benefits	28,990	25,578
Staff travel	22,379	12,881
Staff training, education and conferences	366	65
Building occupancy	21,081	10,000
Other supplies and equipment	339	197
Client Personal Needs	214	-
Office administration	3,272	1,535
Allocated administration cost - schedule J	<u>24,758</u>	<u>31,025</u>
	<u>249,112</u>	<u>188,622</u>
 Excess of revenues over expenditures	 <u><u>\$ 396</u></u>	 <u><u>\$ 40,886</u></u>

ST. LAWRENCE YOUTH ASSOCIATION
STATEMENT OF OPERATIONS - SECURE
YEAR ENDED MARCH 31, 2023

SCHEDULE F

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grants	\$ 1,557,965	\$ 1,466,527
Other income	<u>2,487</u>	<u>-</u>
	<u>1,560,452</u>	<u>1,466,527</u>
Expenditures		
Salaries and wages	989,443	954,930
Employee benefits	178,778	185,330
Staff travel	868	3,525
Staff training, education and conferences	4,996	11,402
Building occupancy	113,245	194,167
Services - clients	7,595	4,159
Program expenses	908	2,015
Services - non-client	12,259	10,640
Other supplies and equipment	73,674	39,534
Client personal needs	6,683	6,435
Medical and related expenses	1,481	4,762
Promotion and publicity	214	-
Office administration	29,971	30,726
Allocated administration cost - schedule J	138,028	143,015
Miscellaneous	<u>225</u>	<u>150</u>
	<u>1,558,368</u>	<u>1,590,790</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 2,084</u>	<u>\$ (124,263)</u>

ST. LAWRENCE YOUTH ASSOCIATION
STATEMENT OF OPERATIONS - CFK GRANT
YEAR ENDED MARCH 31, 2023

SCHEDULE G

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grant	\$ <u>30,901</u>	\$ <u>-</u>
Expenditures		
Salaries and wages	11,753	-
Services - client	17,987	-
Allocated administration cost - schedule J	<u>1,161</u>	<u>-</u>
	<u>30,901</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>

ST. LAWRENCE YOUTH ASSOCIATION

SCHEDULE H

STATEMENT OF OPERATIONS - UNITED WAY SPECIALIZED TREATMENT PROGRAM

YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grant	\$ 9,473	\$ -
Expenditures		
Salaries and wages	8,945	-
Employee benefits	140	-
Office Administration	76	-
Allocated administration cost - schedule J	<u>312</u>	<u>-</u>
	<u>9,473</u>	<u>-</u>
Excess of revenues over expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ST. LAWRENCE YOUTH ASSOCIATION

SCHEDULE I

STATEMENT OF OPERATIONS - UNITED WAY REINTEGRATION

YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
Revenues		
Operating grant	\$ 11,499	\$ -
Expenditures		
Salaries and wages	10,729	-
Staff travel	77	-
Allocated administration cost - schedule J	693	-
	<u>11,499</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>

**ST. LAWRENCE YOUTH ASSOCIATION
 SCHEDULE OF ADMINISTRATION COST
 YEAR ENDED MARCH 31, 2023**

SCHEDULE J

	<u>2023</u>	<u>2022</u>
Administration cost		
Salaries and wages	156,723	179,587
Employee benefits	29,638	35,396
Staff travel	399	28
Staff training, education and conferences	5,239	2,354
Building occupancy	27,396	32,570
Services - non-client	47,113	61,116
Other supplies and equipment	-	148
Promotion and publicity	3,119	6,442
Office administration	19,556	21,654
Miscellaneous	1,423	888
Board expense	-	22,607
	<u> -</u>	<u> -</u>
Net administration cost	<u>\$ 290,606</u>	<u>\$ 362,790</u>
 Net administration cost allocated as follows:		
Open Custody - Court Home	\$ -	\$ (9,498)
Intensive Support and Supervision Program	(69,790)	(107,336)
Community Support Services	(55,864)	(71,916)
Bailiff Project	(24,758)	(31,025)
Secure	(138,028)	(143,015)
CFK Grant	(1,161)	-
United Way - Specialized Treatment Program	(312)	-
United Way - Reintegration	(693)	-
	<u> -</u>	<u> -</u>
	<u>\$ (290,606)</u>	<u>\$ (362,790)</u>