

Financial Statements of

# **Lumenus Community Services**

March 31, 2022

# Lumenus Community Services

March 31, 2022

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# Independent auditor's report

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To the Members of  
**Lumenus Community Services**

## Opinion

We have audited the financial statements of Lumenus Community Services (the "Organization") which comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes in fund balances, and cash flows 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 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 ("ASNPO").

## 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 Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of management and those charged with governance for the financial statements

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

Those charged with governance are responsible for overseeing the Foundation'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 Foundation'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 Foundation'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 Foundation 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.

*Grant Thornton LLP*

Toronto, Canada  
May 31, 2022

Chartered Professional Accountants  
Licensed Public Accountants

# Lumenus Community Services


## Statement of Financial Position

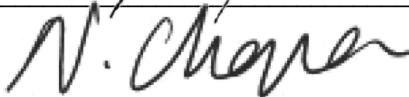
As at March 31

	2022	2021
	\$	\$
<b>Assets</b>		
Current		
Cash and term deposits	20,871,864	15,542,828
Accounts receivable	1,409,694	1,845,557
Due from Lumenus Foundation (Note 3)	611,992	594,012
Prepaid expenses	271,151	216,838
	<b>23,164,701</b>	18,199,235
Capital assets (Note 4)	5,178,503	5,601,718
	<b>28,343,204</b>	23,800,953
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities	8,533,710	8,304,665
Mortgage payable (Note 6)	-	13,366
Deferred contributions (Note 5)	8,813,311	4,579,976
	<b>17,347,021</b>	12,898,007
Mortgage payable (Note 6)	283,400	283,400
Deferred capital contributions (Note 7)	1,462,510	1,503,455
	<b>19,092,931</b>	14,684,862
<b>Fund balances</b>		
Board internally restricted reserve fund	5,817,680	5,314,594
Capital asset fund	3,432,593	3,801,497
Unrestricted fund	-	-
	<b>9,250,273</b>	9,116,091
	<b>28,343,204</b>	23,800,953

Commitments (Note 8)

On behalf of the Board of Directors

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

The accompanying notes to the financial statements are an integral part of this financial statement.

# Lumenus Community Services

## Statement of Operations

Year ended March 31

	2022	2021
	\$	\$
<b>Revenue</b>		
Federal funding	538,186	570,357
Provincial funding	69,618,409	73,964,657
Municipal funding	5,663,575	5,012,163
Fundraising and donations	896,072	898,109
Fee for service and program grants	3,514,306	3,671,728
Partnership funding	1,802,765	1,802,729
Interest and other income	92,184	312,786
Amortization of deferred capital contributions (Note 7)	370,810	410,333
	<b>82,496,307</b>	<b>86,642,862</b>
<b>Expenses</b>		
Salaries and benefits	34,370,803	34,787,053
Travel and communication	482,674	445,405
Purchased client services	12,099,333	13,717,894
Purchased client services for partners	28,442,262	28,269,654
Supplies and equipment	1,750,558	3,723,633
Building occupancy	2,166,923	2,265,342
Professional and consulting fees	2,296,492	2,597,021
	<b>81,609,045</b>	<b>85,806,002</b>
Amortization of capital assets	753,080	787,860
	<b>82,362,125</b>	<b>86,593,862</b>
<b>Excess of revenue over expenses</b>	<b>134,182</b>	<b>49,000</b>

# Lumenus Community Services

## Statement of Changes in Fund Balances

Year ended March 31

				2022	2021
	Board internally restricted reserve fund	Capital asset fund	Unrestricted fund	Total	Total
	\$	\$	\$	\$	\$
<b>Fund balances, beginning of year</b>	<b>5,314,594</b>	<b>3,801,497</b>	-	<b>9,116,091</b>	9,067,091
Excess (deficiency) of revenue over expenses	-	(382,270)	516,452	134,182	49,000
Purchase of capital assets	-	329,865	(329,865)	-	-
Funding received for capital purchases	-	(329,865)	329,865	-	-
Principal repayment of mortgage payable	-	13,366	(13,366)	-	-
Transfer to Board reserve fund	503,086	-	(503,086)	-	-
<b>Fund balances, end of year</b>	<b>5,817,680</b>	<b>3,432,593</b>	-	<b>9,250,273</b>	9,116,091

The accompanying notes to the financial statements are an integral part of this financial statement.

# Lumenus Community Services

## Statement of Cash Flows

Year ended March 31

	2022	2021
	\$	\$
<b>Operating activities</b>		
Excess of revenue over expenses	134,182	49,000
Add items not affecting cash		
Amortization of deferred capital contributions	(370,810)	(410,333)
Amortization of capital assets	753,080	787,860
	<b>516,452</b>	426,527
Net changes in working capital balances		
Accounts receivable	435,863	685,857
Prepaid expenses	(54,313)	226,525
Accounts payable and accrued liabilities	229,045	687,848
Deferred contributions	4,233,335	2,271,137
	<b>5,360,382</b>	4,297,894
<b>Financing activities</b>		
Funding received for purchase of capital assets	329,865	67,195
Principal repayment of mortgage payable	(13,366)	(12,893)
Increase in due from Lumenus Foundation	(17,980)	(236,999)
	<b>298,519</b>	(182,697)
<b>Investing activities</b>		
Maturity of long-term term deposits	-	600,000
Purchase of capital assets	(329,865)	(67,195)
	<b>(329,865)</b>	532,805
Net increase in cash and term deposits	<b>5,329,036</b>	4,648,002
Cash and term deposits, beginning of year	<b>15,542,828</b>	10,894,826
<b>Cash and term deposits, end of year</b>	<b>20,871,864</b>	15,542,828
<b>Comprised of</b>		
Cash	<b>20,351,067</b>	11,856,322
Term deposits	<b>520,797</b>	3,686,506
	<b>20,871,864</b>	15,542,828

The accompanying notes to the financial statements are an integral part of this financial statement.



# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

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### 1. Purpose of the organization

On April 1, 2020, Skylark Children Youth and Families ("Skylark"), Griffin Centre Mental Health Services ("Griffin"), The Etobicoke Children's Centre ("ECC") and Adventure Place ("AP") amalgamated to form Lumenus Community Services ("Lumenus"). The commitment and expertise of each legacy agency remains and now a new, more seamless continuum of care and support is provided to existing and future clients.

The mission of Lumenus is to create a seamless, integrated and guided network of mental health, developmental and community services to reduce systemic barriers, close gaps between services and programs regardless of origin and, as a direct result, ease access for all.

Lumenus' vision is to ensure that every infant, child, youth, individual and family in Toronto gets personalized guidance and the mental health, developmental and community services expertise they need to be seen, be heard and be well.

Lumenus' programs and services are economically dependent on funding from the Ministry of Children, Community and Social Services and Ministry of Health (collectively referred to as the "Ministry"), comprising approximately 84% (2021 - 85%) of total revenue.

Lumenus is incorporated by letters patent under the Canada Not-for-Profit Corporations Act as an organization without share capital and is a registered charity under the Income Tax Act (Canada). Lumenus must meet certain requirements under the Income Tax Act (Canada). In the opinion of management, these requirements have been met.

# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

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### 2. Summary of significant accounting policies

#### *Basis of presentation*

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The more significant accounting policies have been outlined below.

#### *Use of estimates*

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Primary components of these financial statements which include estimates are: collectability of accounts receivable; useful lives and amortization of capital assets; and uncertainty around accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

#### *Financial instruments*

Lumenus considers any contract creating a financial asset, liability or equity instrument as a financial instrument. Lumenus' financial assets comprise cash and term deposits and accounts receivable; financial liabilities comprise accounts payable and mortgage payable.

Financial assets and financial liabilities are initially recognized at fair value and subsequently measured at amortized cost. Cash and term deposits consist of cash and term deposits with a term of less than three months or can be cashed at any time by Lumenus. Term deposits mature in June 2022 (2021 - between May and June 2021) and earn interest at rates between 0.15% and 0.45% (2021 - between 0.15% and 2.12%)

#### *Fund accounting*

The unrestricted fund accounts for Lumenus' administrative activities. This fund reports unrestricted resources in excess of operating requirements.

The capital asset fund reports the capital assets, liabilities, revenue and expenses related to program capital assets.

The Board internally restricted reserve fund accounts for Lumenus' resources which have been transferred from the unrestricted fund for specific purposes by the Board of Directors.

#### *Revenue recognition*

Lumenus follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue in the unrestricted fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred.

# Lumenus Community Services

## Notes to the Financial Statements

### March 31, 2022

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#### 2. Summary of significant accounting policies (continued)

##### *Revenue recognition (continued)*

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets. Deferred capital contributions are recognized as revenue at rates corresponding to those applied to record amortization expense for the related capital assets.

Fee for service revenue is recognized as services are provided. Interest and other income are recognized as earned.

##### *Capital assets*

Capital assets are recorded at cost. Amortization is provided over their expected useful lives on the straight-line basis as follows:

Building	40 years
Leasehold improvements	Over the lease term
Furniture and equipment	4 years
Computer hardware and software	4 years
Automobiles	5 years

Capital assets are tested for impairment when events or changes in circumstances indicate that an asset might be impaired. The assets are tested for impairment by comparing the net carrying value to their fair value or replacement cost. If the asset's fair value or replacement cost is determined to be less than its net carrying value, the resulting impairment is reported in the statement of operations. Any impairment recognized is not reversed.

##### *Allocation of expenses*

Lumenus incurs administration costs that are common to the administration of each of its programs. Administration costs are allocated to the programs based on the contracts with the funders. Most contracts allow for 10% of the contract amount for administration expenses; the others are negotiated with the funder.

##### *Donations in kind*

Donated goods and services in kind are recorded as donations and expensed at fair value when an objective basis to measure their value is available.

# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

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### 3. Related party transactions

Lumenus Foundation (formerly Skylark Foundation) (the "Foundation") was established to receive and maintain a fund or funds and to apply all or part of the principal and income therefrom, from time to time, to Lumenus. The Foundation was incorporated on September 1, 1994 under the Canada Not-for-Profit Corporations Act. The Foundation is a registered Canadian Charitable Organization and is exempt from tax under the Income Tax Act, Canada, Subsection 149 (1)(f). The Foundation changed its name from Skylark Foundation to Lumenus Foundation in September 2020.

Lumenus and the Foundation share administrative staff, management and have common board members. Lumenus exercises control over the Foundation by virtue of its power to determine the Foundation's strategic, operating, investing and financial policies. Related party transactions are measured at their exchange amount, which is the amount agreed upon by both parties.

The balance due from the Foundation is non-interest bearing and due on demand. Balances due from the Foundation relates to payments for services outstanding from the Foundation to Lumenus.

During the year, the Foundation distributed \$589,922 (2021 - \$1,164,051) in grants to fund programs at Lumenus, which are initially deferred and included in grants and subsidies in the statement of operations as related expenses are incurred.

During the year, Lumenus distributed \$103,348 (2021 - \$62,186) in grants to the Foundation included in professional and consulting fees in the statement of operations.

During the year, the Foundation earned rental income on the Huron residence from Lumenus of \$36,000 (2021 - \$36,000) included in building occupancy in the statement of operations.

# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

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### 3. Related party transactions (continued)

The Foundation has not been consolidated in Lumenus' financial statements. Financial statements of the Foundation are available on request. Financial summary of the Foundation as at March 31, 2022 and 2021 and for the years then ended is as follows:

#### Financial Position

	2022	2021
	\$	\$
Total assets	3,112,298	3,078,256
Total liabilities	624,558	608,028
Total fund balances	2,487,740	2,470,228
	3,112,298	3,078,256

#### Results of Operations

	2022	2021
	\$	\$
Total revenue	848,863	1,297,542
Total expenses	831,351	1,415,478
Excess of revenue over expenses	17,512	(117,936)

#### Cash flows

	2022	2021
	\$	\$
Cash from operating activities	24,008	(81,623)
Cash from investing activities	(1,347,845)	1,767,613
Cash from financing activities	17,980	236,999
Net cash flows	(1,305,857)	1,922,989

# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

### 4. Capital assets

			2022	2021
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Land	574,392	-	<b>574,392</b>	574,392
Building	4,256,522	1,696,638	<b>2,559,884</b>	2,723,713
Leasehold improvements	7,026,281	5,424,083	<b>1,602,198</b>	1,682,284
Furniture and equipment	2,035,378	1,984,770	<b>50,608</b>	81,369
Computer equipment	2,151,907	1,809,695	<b>342,212</b>	474,348
Automobile	182,998	133,789	<b>49,209</b>	65,612
	<b>16,227,478</b>	<b>11,048,975</b>	<b>5,178,503</b>	<b>5,601,718</b>

Pursuant to financial agreements between Lumenus and the Ministry, the Ministry has provided financial assistance towards the purchase and renovation of specific land and buildings. In accordance with these agreements, in the event of a sale of these land and buildings, the net proceeds will be distributed between Lumenus and the Ministry as follows:

	Lumenus	Ministry
Toronto building	61%	39%
Etobicoke building	0%	100%
Richmond Hill building	0%	100%
North York building	75%	25%

### 5. Deferred contributions

The changes in deferred contributions are as follows:

	March 31, 2021	Received/ Receivable	Recognized	Balance March 31, 2022
	\$	\$	\$	\$
Grants and subsidies	3,819,745	5,214,614	960,865	<b>8,073,494</b>
Fundraising and other	757,286	553,913	589,183	<b>722,016</b>
Charitable gaming	2,945	28,405	13,549	<b>17,801</b>
	<b>4,579,976</b>	<b>5,796,932</b>	<b>1,563,597</b>	<b>8,813,311</b>

# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

### 6. Mortgage payable

	2022	2021
	\$	\$
First mortgage secured by the property at 53 Hopecrest Crescent Toronto, bearing a fixed interest rate at 3.65% per annum due September 13, 2022 with monthly blended interest and principal repayments of \$1,990.	<b>283,400</b>	296,766
Less: current portion	-	13,366
	<b>283,400</b>	283,400

Although the mortgage payable is due September 13, 2022, it is Lumenus' expectation that the mortgage will be renewed for the remaining portion of the 20 year amortization which began on September 13, 2017.

### 7. Deferred capital contributions

The changes in deferred capital contributions balance are as follows:

	2022	2021
	\$	\$
Balance, beginning of year	<b>1,503,455</b>	1,846,593
Funds received for capital asset purchases	<b>329,865</b>	67,195
Amortization of deferred capital contributions	<b>(370,810)</b>	(410,333)
Balance, end of year	<b>1,462,510</b>	1,503,455

### 8. Commitments

Lumenus has entered into agreements to lease premises and equipment for various periods until March 31, 2025. Lumenus is committed to the following future minimum annual lease payments:

	\$
2023	1,217,718
2024	769,937
2025	527,211
	<b>2,514,866</b>

Lumenus has also committed to the following expenditures using MCCSS funding:

	2022
	\$
Yorkland renovation to be completed by June 2022	<b>378,277</b>
Contractual commitments for transition to autism fees for service in 2022	<b>227,142</b>
	<b>605,419</b>

# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

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### 9. Credit facility

On October 30, 2020, Lumenus entered into a revolving demand credit facility. The credit facility, which is due on demand, bears interest at the bank's prime rate plus 0.7% (3.40% effective rate at March 31, 2022) with an overall credit limit of \$1,200,000. The credit facility is secured by a general security agreement on all the assets of Lumenus and a collateral mortgage in the amount of \$1,137,500 on the Toronto building. The credit facility balance used is \$Nil at March 31, 2022 (2021 - \$Nil).

### 10. Indemnity of directors and officers

In the normal course of business, Lumenus enters into agreements that meet the definition of a guarantee. Indemnity has been provided to all directors and officers of Lumenus for various items including, but not limited to, all costs to settle suits or actions due to involvement with Lumenus, subject to certain restrictions. Directors' and officers' liability insurance has been purchased to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined but is limited to the period over which the indemnification party served as a director or officer of Lumenus. The maximum amount of any potential future payment cannot be reasonably estimated.

### 11. Financial instruments

Lumenus has a risk management framework to monitor, evaluate and manage risks assumed with its financial instruments. The risks that arise from financial instruments include interest rate risk, credit risk and liquidity risk. It is management's opinion that Lumenus is not exposed to significant currency or market risks arising from its financial instruments. There were no significant changes in risks from prior years.

#### *Interest rate risk*

Interest rate risk arises from the possibility that changes in interest rates will affect the value of term deposits and mortgage payable held by Lumenus. To manage these risks Lumenus purchases fixed interest term deposits, thus limiting exposure to interest rate risk.

#### *Credit risk*

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Lumenus' credit risk is managed through proactive credit management policies. The allowance of doubtful accounts in relation to accounts receivable is \$Nil (2021 - \$Nil).

#### *Liquidity risk*

Liquidity risk is the risk Lumenus will encounter difficulty in meeting the obligation associated with its financial liabilities. Lumenus is exposed to this risk mainly in respect to its accounts payable and mortgage payable. Lumenus reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintaining adequate cash reserves to repay creditors.



# Lumenus Community Services

## Notes to the Financial Statements

March 31, 2022

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### 12. COVID-19

The outbreak of a novel strain of coronavirus ("COVID-19") was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many economies around the globe. In many countries, including Canada, organizations were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of Lumenus for future periods. While Lumenus has taken measures to ensure the safety of its stakeholders through implementation of physical distancing and sterilization protocols, all aspects of its operations were deemed essential and it has remained operational. Lumenus' main funding agreements have remained relatively unchanged, although Lumenus is active in considering its options available to adjust its operations should there be any changes in its revenue streams or needs of those it serves.

# Lumenus Community Services

## Schedule of Programs

Year ended March 31

2022

	Federal Government	MCCSS Toronto Region	MOH Toronto Region	City of Toronto	Program Grants and Fee for Service	Administration	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Federal funding	258,597	270,730	-	8,859	-	-	538,186
Provincial funding	-	52,636,708	12,431,879	-	-	4,549,822	69,618,409
Municipal funding	-	-	-	5,411,079	-	252,496	5,663,575
Fundraising and donations	4,900	17,625	168,552	36,317	485,815	182,863	896,072
Fee for service and program grants	-	5,000	158,700	-	3,017,668	332,938	3,514,306
Partnership funding	-	568,444	175,000	-	1,000,915	58,406	1,802,765
Interest and other income	-	-	-	-	9,576	82,608	92,184
Amortization of deferred capital contributions	-	142,217	37,555	5,945	23,481	161,612	370,810
	263,497	53,640,724	12,971,686	5,462,200	4,537,455	5,620,745	82,496,307
<b>Expenses</b>							
Salaries and benefits	216,678	12,322,271	9,856,439	4,740,146	3,101,057	4,134,212	34,370,803
Travel and communication	352	231,030	109,991	47,112	25,854	68,335	482,674
Purchased client services	-	10,002,378	1,362,735	153,434	576,031	4,755	12,099,333
Purchased client services for partners	-	28,440,933	1,329	-	-	-	28,442,262
Supplies and equipment	25,134	805,339	273,806	187,008	354,629	104,642	1,750,558
Building occupancy	17,637	754,659	616,557	286,764	212,871	278,435	2,166,923
Professional and consulting fees	3,696	941,897	713,274	41,790	31,696	564,139	2,296,492
Amortization of capital assets	-	142,217	37,555	5,946	23,481	543,881	753,080
	263,497	53,640,724	12,971,686	5,462,200	4,325,619	5,698,399	82,362,125
<b>Excess of revenue over expenses</b>	-	-	-	-	211,836	(77,654)	134,182

# Lumenus Community Services

## Schedule of Early ON and Every Child Belongs

Year ended March 31

	<b>2022</b>		
	EarlyON	Every Child Belongs	Total
	\$	\$	\$
<b>Revenue</b>			
Municipal funding	879,243	2,261,865	<b>3,141,108</b>
Other sources of funding	8,859	3,950	<b>12,809</b>
	<b>888,102</b>	<b>2,265,815</b>	<b>3,153,917</b>
<b>Expenses</b>			
Salaries and benefits	692,053	1,993,277	<b>2,685,330</b>
Travel and communication	15,804	6,743	<b>22,547</b>
Purchased client services	-	48,737	<b>48,737</b>
Supplies and equipment	92,257	45,834	<b>138,091</b>
Building occupancy	57,995	41,092	<b>99,087</b>
Professional and consulting fees	2,346	17,181	<b>19,527</b>
	<b>860,455</b>	<b>2,152,864</b>	<b>3,013,319</b>
Administration	27,647	112,951	<b>140,598</b>
	<b>888,102</b>	<b>2,265,815</b>	<b>3,153,917</b>
<b>Excess of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>

Included in deferred contributions relating to funding for the Every Child Belongs program is \$1,250.