



CANADA
4-H Saskatchewan

Dear members of the Saskatchewan 4-H Council,

This letter has been prepared to accompany our financial statements and highlight some of the factors that impacted our 2021 financial situation.

Upon review you will see the Saskatchewan 4-H Council ended the 2021 year in a strong financial position, with a surplus of just over \$100,000. This is primarily due to being unable to host several in-person events due to the ongoing COVID-19 pandemic, as well as the CEWS government funding. As restrictions eased, we were happy to be able to provide some hybrid and in-person events, and look forward to seeing many more faces in-person throughout the upcoming year.

Below are some highlights regarding the 2021 financial statement:

- Over \$142,000 in funding was received through the CEWS (Canadian Emergency Wage Subsidy) program to support staff wages throughout the pandemic.
 - We did not need to utilize the Foundation funds as we normally would have through the annual operating grant and Development Officer funding. These were able to be kept within the Foundation to better grow and support the program in future years.
 - Enabled staff team to complete projects such as Exploring 4-H at Home kits, virtual resources, My 4-H at Home database transition, and virtual, hybrid, and in-person events as restrictions permitted, all while continuing to provide support to clubs and districts throughout the province.
- Development of 12 different Exploring 4-H At Home Kits and distribution of 2,000 of these kits to families across Saskatchewan shows as:
 - Club Kit Revenue listed as \$54,500 thanks to generous grant funding through ECSF, Cargill, and Finning Canada
 - Costs associated with these kits are noted in increases to club supplies and postage
 - \$19,000 in Inventory and \$15,000 in Deferred Revenue to reflect kits yet to be distributed
- iMIS Database (My 4-H Online)
 - Intangible Asset costing just over \$29,000
 - Funded by major gift from Mr. Brian Hesje through the Saskatchewan 4-H Foundation, noted under Revenue from the Foundation.
- Membership rebates to clubs and districts totaled just over \$27,000. This was a one-time rebate due to COVID-19 and the impacts of the pandemic on the organization and membership.
- Board Insurance savings of \$2,000 by switching to insurance through 4-H Canada/BFL.

Learn To Do By Doing

4-H Saskatchewan

3830 Thatcher Avenue, Saskatoon, SK. S7R 1A5

Phone: 306-933-7727 | Fax: 306-933-7730 | Email: info@4-h.sk.ca

- 4-H Canada membership is noted as significantly higher. This is due to changes in the timing, structure, and accounting of the membership fee which occurred in 2019, resulting in a lower fee in 2020, balancing out in 2021.

4-H Saskatchewan was able to hold nearly all programming, whether virtual, in-person, or hybrid. Despite budgeting for a deficit in 2021, the organization ended the year in a surplus position while also providing a membership rebate. This was largely due to the CEWS funding, program savings, and deferring the beef and light horse project revisions. These project revisions are set to occur in 2022.

Your Board of Directors has been diligent in monitoring the situation, assessing the potential impacts, and making decisions to ensure we maintain financial sustainability. We are proud of our volunteers, members, and leaders for their resilience and dedication to the 4-H program. This 4-H spirit is what will allow us thrive for years to come.

We look forward to formally presenting the statements when we convene for the 2022 AGM and answering any questions from the membership at that time.

Yours in 4-H,



Cameron Choquette
President
Saskatchewan 4-H Council Board of Directors

Learn To Do By Doing

4-H Saskatchewan

3830 Thatcher Avenue, Saskatoon, SK. S7R 1A5

Phone: 306-933-7727 | Fax: 306-933-7730 | Email: info@4-h.sk.ca

SASKATCHEWAN 4-H COUNCIL INC.

Financial Statements

For the Year Ended December 31, 2021

INDEPENDENT AUDITOR'S REPORT

To the Members of Saskatchewan 4-H Council Inc.

Opinion

We have audited the financial statements of Saskatchewan 4-H Council Inc. (the Council), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at December 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council'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:

(continues)

Independent Auditor's Report to the Members of Saskatchewan 4-H Council Inc. *(continued)*

- 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 Council'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 Council'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 Council 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.

Lingard + Dreger

Chartered Professional Accountants

**Saskatoon, Saskatchewan
February 24, 2022**



SASKATCHEWAN 4-H COUNCIL INC.
Statement of Financial Position
As at December 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 566,267	\$ 673,984
Short-term investments (Note 3)	145,715	108,046
Accounts receivable	22,043	11,714
Grants receivable (Note 4)	131,918	116,734
Inventory (Note 5)	77,649	76,125
Prepaid expenses	41,744	16,343
Due from related party (Note 6)	51,343	42,361
	1,036,679	1,045,307
TANGIBLE CAPITAL ASSETS (Note 7)	2,059	1,270
INTANGIBLE ASSETS (Note 8)	26,536	-
LONG-TERM INVESTMENTS (Note 3)	202,916	102,522
	\$ 1,268,190	\$ 1,149,099
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 9)	\$ 74,048	\$ 61,817
Deferred contributions and revenue (Note 10)	208,097	181,957
Government assistance repayable	-	19,607
	282,145	263,381
NET ASSETS		
UNRESTRICTED	425,934	465,607
INTERNALLY RESTRICTED (Note 13)	560,111	420,111
	986,045	885,718
	\$ 1,268,190	\$ 1,149,099

APPROVED ON BEHALF OF THE BOARD



 Director



 Director

See notes to the financial statements

SASKATCHEWAN 4-H COUNCIL INC.
Statement of Operations
For the Year Ended December 31, 2021

	2021	2020
REVENUE		
Government funding	\$ 332,963	\$ 310,603
Membership dues and registration fees	240,816	264,425
Saskatchewan 4-H Foundation (Note 6)	115,260	95,008
Scholarship and awards	152,664	148,601
In-kind donations	54,500	60,500
Provincial programs	2,345	13,554
Provincial lottery	3,746	28,198
Promotional sales	25,206	18,130
Saskatchewan Lotteries Trust Fund	28,853	28,204
Club kit revenue	54,500	-
Other	11,628	10,603
Government assistance (Note 11)	142,589	224,238
	1,165,070	1,202,064
EXPENSES		
Administrative	529,368	472,408
Provincial, regional, district and club level	344,946	341,926
Board and Council business	76,294	65,587
Development and marketing	46,453	63,818
Supplies	62,435	38,893
Amortization of tangible capital assets	2,298	5,355
Amortization of intangible assets	2,949	-
	1,064,743	987,987
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 100,327	\$ 214,077

See notes to the financial statements

SASKATCHEWAN 4-H COUNCIL INC.
Statement of Changes in Net Assets
For the Year Ended December 31, 2021

	Unrestricted	Internally Restricted	Internally Restricted Development Officer	2021	2020
NET ASSETS -					
BEGINNING OF YEAR	\$ 465,607	\$ 420,111	\$ -	\$ 885,718	\$ 671,641
Excess (deficiency) of revenue over expenses	100,327	-	-	100,327	214,077
Transfers (<i>Note 13</i>)	(140,000)	85,000	55,000	-	-
NET ASSETS - END OF YEAR	\$ 425,934	\$ 505,111	\$ 55,000	\$ 986,045	\$ 885,718

See notes to the financial statements

SASKATCHEWAN 4-H COUNCIL INC.
Statement of Cash Flows
For the Year Ended December 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	\$ 100,327	\$ 214,077
Items not affecting cash:		
Amortization of tangible capital assets	2,298	5,355
Amortization of intangible assets	2,949	-
	105,574	219,432
Changes in non-cash working capital:		
Accounts receivable	(10,329)	7,919
Grants receivable	(15,184)	(24,914)
Inventory	(1,524)	2,485
Prepaid expenses	(25,401)	2,291
Accounts payable and accrued liabilities	12,232	(14,653)
Deferred revenue	26,140	(18,994)
Due from related party	(8,982)	18,649
Government assistance repayable	(19,607)	19,607
	(42,655)	(7,610)
Cash flow from operating activities	62,919	211,822
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(3,088)	-
Purchase of intangible asset	(29,485)	-
Purchase of investments	(243,221)	-
Disposition of investments	105,158	105,312
Cash flow from (used by) investing activities	(170,636)	105,312
INCREASE (DECREASE) IN CASH FLOW	(107,717)	317,134
CASH - BEGINNING OF YEAR	673,984	356,850
CASH - END OF YEAR	\$ 566,267	\$ 673,984
CASH CONSISTS OF:		
Cash	\$ 566,267	\$ 673,984

See notes to the financial statements

SASKATCHEWAN 4-H COUNCIL INC.
Notes to Financial Statements
For the Year Ended December 31, 2021

1. THE ORGANIZATION

Saskatchewan 4-H Council Inc. (the "Council") was incorporated under the laws of the Province of Saskatchewan on March 6, 1979. Its main activity is to provide programs and services to 4-H members and leaders at the club, district, regional and provincial levels. The Council is a project-based youth organization devoted to strengthening the skills of responsible citizens. The Council focuses on the growth and development of its members, leaders, volunteers, and staff through its motto: "Learn to do by doing". The Council is registered provincially with the Corporations Branch as an incorporated not-for-profit-organization

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the *CPA Handbook* and include the following significant accounting policies:

Revenue recognition

Saskatchewan 4-H Council Inc. follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred or restrictions met. Unspent amounts are included in deferred contributions. 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.

Other revenues are recognized in the year they are earned provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The Council's membership year runs from September through August. Membership and club fees reported for the year ended December 31, 2021 are consequently comprised of both fees received for the 2020-2021 membership year (67%) and fees received for the 2021-2022 membership year (33%).

Inventory

The inventory of store items and cookbooks is recorded at the lower of cost and net realizable value. Club manuals and promotional inventory is recorded at the lower of cost and current replacement cost.

Financial instruments

The Council initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statements of operations in the period incurred.

Financial assets subsequently measured at amortized cost include cash, accounts receivable, and grants receivable. Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities. The fair value of the cash, accounts receivable, grant receivable and accounts payable and accrued liabilities approximates their carrying value due to their short-term nature.

Short-term investments

Short-term investments are classified as available-for-sale and are recorded at market value.

(continues)

SASKATCHEWAN 4-H COUNCIL INC.
Notes to Financial Statements
For the Year Ended December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents consist of balances with banks and short-term investments with maturities of three months or less.

Contributions in-kind

Contributions in-kind are recorded at fair value for goods or services used in the normal course of operations that would otherwise have been purchased. During the year the Council received in-kind contributions of facilities valued at \$53,000 (2020 - \$53,000) and professional services valued at \$1,500 (2020 - \$7,500).

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 amount of assets and liabilities, any disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenue and expenses during the reporting period. These estimates are reviewed periodically and as adjustments become necessary, they are reported in earnings in the period in which they become known.

Significant estimates include, but are not limited to, the valuation of inventory, the useful lives of tangible capital assets, the valuation of deferred contributions and revenue, and accruals for certain revenues and expenses.

Income taxes

The Council qualifies as a tax exempt organization under section 149 of the *Income Tax Act*.

Allocated expenditures

The Council allocates its salary expense between administrative expenditures and provincial, regional, district and club level expenditures. Salaries paid to the provincial office staff are allocated to the administrative expenditures and salaries paid to the regional specialists are allocated to the provincial, regional, district and club level expenditures.

Tangible capital assets

Tangible capital assets are initially recorded at cost. Amortization is provided at rates intended to amortize the cost over their estimated useful lives as follows:

Computer equipment and software	3 years	straight-line method
Office furniture and equipment	5 years	straight-line method
Marketing tools	5 years	straight-line method

Intangible assets

The IMIS database costs are being amortized on a straight-line basis, using the half year rule in the year of acquisition, over their estimated useful lives of five years.

SASKATCHEWAN 4-H COUNCIL INC.
Notes to Financial Statements
For the Year Ended December 31, 2021

3. INVESTMENTS

	Maturity	2021	Yield	2020
Short-term				
Term deposits	< 1 year	\$ 145,715	0.74% - 2.41%	\$ 108,046
Long-term				
Term deposits	1-3 years	202,916	1.27% - 2.42%	102,522
		\$ 348,631		\$ 210,568

4. GRANTS RECEIVABLE

The grants receivable balance is composed of the following:

	2021	2020
Ministry of Agriculture	\$ 75,000	\$ 75,000
Canadian 4-H Council (AAFC)	27,668	16,766
Canadian 4-H Council (National contribution agreements)	29,250	16,005
SLGA - Lottery Grant	-	5,816
Government of Canada (Job Grant)	-	3,147
	\$ 131,918	\$ 116,734

5. INVENTORY

Inventory consists of the following:

	2021	2020
Club manuals	\$ 20,217	\$ 30,974
Cookbooks	622	1,305
Promotional materials	2,790	3,594
Recognition items	3,091	3,729
Store items	31,745	36,523
Club kits	19,184	-
	\$ 77,649	\$ 76,125

SASKATCHEWAN 4-H COUNCIL INC.
Notes to Financial Statements
For the Year Ended December 31, 2021

6. RELATED PARTY TRANSACTIONS

The Council has the following related parties:

Canadian 4-H Council

The purpose of the Canadian 4-H Council is to promote the 4-H program on a national level by supporting the provincial councils. In 2021, the Saskatchewan 4-H Council Inc. recorded funding of \$68,564 (2020 - \$39,779) from the Canadian 4-H Council.

The Saskatchewan 4-H Council paid its provincial insurance and fees and its board of directors liability insurance through the Canadian 4-H Council. In 2021, the total insurance and fees paid through the Canadian 4-H Council were \$34,625 (2020 - \$34,107). A national membership fee of \$10,601 (2020 - \$2,615) was also paid to the Canadian 4-H Council.

Saskatchewan 4-H Foundation

The purpose of the Saskatchewan 4-H Foundation is to promote the 4-H program. In 2021, the Saskatchewan 4-H Council recorded funding of \$115,260 (2020 - \$95,008) from the Foundation.

Various 4-H Clubs

The purpose of the various 4-H clubs is to promote, support and facilitate the activities of 4-H members. The Saskatchewan 4-H Council provides administrative support to the clubs as well as other activity resources. In 2021, the Saskatchewan 4-H Council Inc. recorded membership dues, registration and club fees from the clubs in the amount of \$240,816 (2020 - \$264,425).

7. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Office furniture and equipment	\$ 2,952	\$ 2,952	\$ -	\$ 591
Computer equipment and software	36,511	34,452	2,059	472
Marketing tools	11,372	11,372	-	207
	\$ 50,835	\$ 48,776	\$ 2,059	\$ 1,270

8. INTANGIBLE ASSETS

	2021	2020
IMIS database	\$ 29,485	\$ -
Accumulated amortization	(2,949)	-
	\$ 26,536	\$ -

SASKATCHEWAN 4-H COUNCIL INC.
Notes to Financial Statements
For the Year Ended December 31, 2021

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

The accounts payable and accrued liabilities balance is composed of the following:

	2021	2020
Accrued liabilities	\$ 11,655	\$ 11,655
GST payable	8,184	9,417
Trade payables	23,657	14,740
Vacation payable	23,021	20,356
Wages payable	6,760	5,649
PST payable	771	-
	\$ 74,048	\$ 61,817

10. DEFERRED CONTRIBUTIONS AND REVENUE

The deferred contributions and revenue balance is composed of the following:

	2021	2020
Annual general meeting fees	\$ 13,928	\$ 13,928
Gift certificates	360	300
Membership fees (January - August 2022)	147,424	150,229
Scholarship	31,000	17,500
Grant funding - Charities Aid Foundation Canada	15,385	-
	\$ 208,097	\$ 181,957

11. GOVERNMENT ASSISTANCE

During the fiscal year, the Council received the following government subsidies:

Canada Emergency Wage Subsidy (CEWS) totalling \$142,589 was recognized with respect to qualifying wages within the year.

SASKATCHEWAN 4-H COUNCIL INC.
Notes to Financial Statements
For the Year Ended December 31, 2021

12. FINANCIAL INSTRUMENTS

The Council is exposed to various risks through its financial instruments.

Credit risk

The Council's exposure to credit risk relates principally to its cash balances and accounts receivable. The Council maintains cash balances with reputable major financial institutions. The accounts receivable are due from a diverse group of individuals, 4-H clubs, other not-for-profit organizations, and government agencies. Management typically requires individuals to pay immediately and amounts due from other 4-H clubs are not significant in amount. Receivables from other not-for-profit organizations and from government agencies usually consist of funding grants for which there are signed agreements. Management establishes allowances for doubtful accounts when the amounts deemed to be uncollectible. Accordingly, the Council is not exposed to significant credit risk.

Liquidity risk

Liquidity risk is that the Council will encounter difficulty in meeting obligations associated with financial liabilities. The Council enters into transactions to purchase goods and services on credit and lease office equipment from creditors, for which repayment is required at various maturity dates. Liquidity risk is measured by reviewing the Council's future net cash flows for the possibility of a negative net cash flow. The Council manages liquidity risk resulting from accounts payable and accrued liabilities by investing in liquid assets such as cash and short-term investments which can be readily available to repay accounts payable and accrued liabilities.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Council is exposed to interest rate risk on its investments.

13. INTERNALLY RESTRICTED NET ASSETS

In the current year, the Board approved the creation of a restricted fund to support the wages of a development officer. To create this fund, \$40,000 was transferred from the unrestricted net assets as well as \$15,000 from the general internally restricted net assets to cover paid time off.

In the current year, the Board also transferred \$100,000 (2020 - \$Nil) to the general internally restricted net assets.

14. COVID-19

On March 11, 2020 COVID-19 was declared a pandemic by the World Health Organization. This has resulted in significant economic uncertainty and financial markets have experienced considerable volatility in response to the development of COVID-19 pandemic. The operations of the Council have been markedly impacted by the pandemic due to the constraints of social distancing and limitations placed on social gatherings. The situation is dynamic, and the ultimate duration and magnitude of the potential impact future results is currently undeterminable.

SASKATCHEWAN 4-H COUNCIL INC.
Schedule of Revenue
For the Year Ended December 31, 2021

(Schedule 1)

	2021	2020
Government funding		
Government funding	\$ 300,000	\$ 300,000
Agriculture Canada	32,963	10,603
	332,963	310,603
Membership dues and registration fees		
Membership dues and registration fees	226,788	250,497
Annual meeting registration	13,928	13,928
Annual meeting revenue	100	-
	240,816	264,425
Saskatchewan 4-H Foundation		
Saskatchewan 4-H Foundation campaign	81,342	42,360
Saskatchewan 4-H Foundation grant	33,918	52,648
	115,260	95,008
Scholarship and awards		
Corporate sponsorships	104,527	102,027
Other grants	11,137	12,074
Scholarship funding	37,000	34,500
	152,664	148,601
In-kind donations		
In-kind donations	54,500	60,500
	54,500	60,500
Provincial programs		
Provincial program revenue	2,345	1,332
Regional program revenue	-	12,222
	2,345	13,554
Provincial lottery		
Provincial lottery	3,746	28,198
	3,746	28,198
Promotional sales		
Promotional sales	25,206	18,130
	25,206	18,130
Saskatchewan Lotteries Trust Fund		
Saskatchewan Lotteries Trust Fund	28,853	28,204
	28,853	28,204
Club kit revenue		
Club kit revenue	54,500	-
	54,500	-
Other		
Investment income	6,192	8,675
Miscellaneous income	5,436	1,928
	11,628	10,603
Government assistance		
Government assistance	142,589	224,238
	142,589	224,238
Total Revenue	\$ 1,165,070	\$ 1,202,064

See notes to the financial statements

SASKATCHEWAN 4-H COUNCIL INC.
Schedule of Expenditures
For the Year Ended December 31, 2021

(Schedule 2)

	2021	2020
Administrative		
Salaries	\$ 340,887	\$ 326,341
Service charges	9,063	6,317
Professional fees	14,130	16,116
Staff meetings/recognition	4,399	1,732
Salaries - casual	9,097	6,200
Travel and sustenance	2,852	781
Storage expense	765	1,020
Telephone and fax	8,310	11,303
Cellular phones	3,350	3,371
Registered retirement savings plan	16,724	18,382
Group insurance	27,849	26,369
Stationery	3,470	5,294
Photocopying	5,243	6,533
Postage	22,760	16,274
Office equipment	619	832
Bus/courier	74	-
Website/computer support	17,581	16,854
Computer/software purchases	6,173	5,096
Volunteer recognition	4,461	3,316
Staff training	4,368	147
Membership rebates	27,076	-
Miscellaneous	117	130
	529,368	472,408
Provincial, regional, district and club level		
Salaries	199,354	205,254
Programming	44,710	33,787
Meals and accommodations	3,568	2,629
Mileage	5,814	5,182
Leader resources and support	-	74
Scholarship funding	37,000	34,500
Donations-in-kind	54,500	60,500
	344,946	341,926
Supplies		
Inventory adjustment	10,512	8,783
Club manuals	25,258	29,287
Club supplies	100	823
Club supplies - club kits	26,565	-
	62,435	38,893

(continues)

SASKATCHEWAN 4-H COUNCIL INC.
Schedule of Expenditures (continued)
For the Year Ended December 31, 2021

(Schedule 2)

	2021	2020
<i>(continued)</i>		
Development and marketing		
Promotional expenses	17,627	11,262
Lottery expense	2,198	4,934
Club share of lottery	-	13,767
Marketing and public relations	26,628	33,855
	46,453	63,818
Board and Council business		
Insurance and fees	34,625	34,107
Committee expenses	2,715	3,722
Canadian 4-H Council membership	10,601	2,689
Board training	373	809
Board meetings	20,930	14,403
Annual meeting	5,587	5,885
Board of Directors liability insurance	936	3,219
Memberships in other organizations	527	753
	76,294	65,587
Amortization of tangible capital assets		
Amortization of tangible capital assets	2,298	5,355
	2,298	5,355
Amortization of intangible assets		
Amortization of intangible assets	2,949	-
	2,949	-
Total Expenses	\$ 1,064,743	\$ 987,987

See notes to the financial statements