

Financial Statements of

**KINA GBEZHGOMI CHILD &
FAMILY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2020



KPMG LLP
Claridge Executive Centre
144 Pine Street
Sudbury Ontario P3C 1X3
Canada
Telephone (705) 675-8500
Fax (705) 675-7586

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the Kina Gbezhgomi Child and Family Services

Opinion

We have audited the accompanying financial statements of Kina Gbezhgomi Child and Family Services (the Entity), which comprise:

- the statement of financial position as at March 31, 2020
- the statement of operations for the year then ended
- the statement of changes in net assets (deficiency) for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Kina Gbezhgomi Child and Family Services as at March 31, 2020, and its results of operations, its changes in net assets (deficiency) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 *Auditors' 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 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 public sector accounting standards, 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.

Auditors' Responsibility 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 the 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.
- 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 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 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that tapers at both ends, serving as a decorative underline.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

October 13, 2020

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Financial Position

March 31, 2020, with comparative information for 2019

	2020	2019
Assets		
Current assets:		
Cash and short term investments	\$ 1,726,710	-
Accounts receivable (note 2)	590,932	1,178,468
Due from Ministry of Children, Community and Social Services (note 3)	181,032	1,500,000
Prepaid expenses and deposits	118,688	48,513
	<u>2,617,362</u>	<u>2,726,981</u>
Capital assets (note 4)	594,095	640,229
	<u>\$ 3,211,457</u>	<u>3,367,210</u>

Liabilities and Net Assets

Current liabilities:		
Bank indebtedness	\$ -	260,130
Accounts payable and accrued liabilities (note 5)	2,072,094	2,584,706
Vacation entitlement and banked overtime	289,254	262,698
Deferred revenue (note 6)	966,694	304,827
	<u>3,328,042</u>	<u>3,412,361</u>
Net assets:		
Operating - MCCSS	(421,426)	(422,682)
Employment related	(289,254)	(262,698)
Capital	594,095	640,229
	<u>(116,585)</u>	<u>(45,151)</u>


Commitments (note 12)

Effect of COVID-19 (note 15)

	\$ 3,211,457	3,367,210
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See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Operations

Year ended March 31, 2020, with comparative information for 2019

	Operating	Capital	2020	2019
Revenue:				
Ministry of Children, Community and Social Services (note 8)	\$ 18,115,073	-	18,115,073	\$ 18,186,738
Children's special allowances	889,270	-	889,270	712,603
Indigenous Services Canada	2,001,632	-	2,001,632	943,452
Ontario Child Benefit Equivalent	195,543	-	195,543	139,911
Ministry of Health	7,523	-	7,523	7,523
Other revenue	646,685	-	646,685	118,753
Gain on sale of capital assets	-	-	-	-
	21,855,726	-	21,855,726	20,108,980
Expenses:				
Salaries	8,584,642	-	8,584,642	7,484,006
Benefits	1,899,499	-	1,899,499	1,293,611
Travel	1,327,865	-	1,327,865	1,075,275
Training and recruitment	71,926	-	71,926	147,461
Building occupancy	737,027	-	737,027	537,330
Purchased services - non-case related	415,625	-	415,625	397,074
Purchased services - case related	105,742	-	105,742	165,885
Program	256,113	-	256,113	352,939
Boarding rates	4,656,204	-	4,656,204	3,735,347
Clients personal needs	779,430	-	779,430	1,025,262
Medical and related services	467,812	-	467,812	382,888
Contracted services	-	-	-	595,827
Promotion and publicity	41,134	-	41,134	69,696
Office administration	434,670	-	434,670	570,378
Membership and other fees	194,062	-	194,062	248,335
Technology	279,044	-	279,044	286,368
Transfer to First Nations - Prevention (note 9)	1,423,999	-	1,423,999	1,423,999
Amortization of capital assets	-	252,366	252,366	262,422
	21,674,794	252,366	21,927,160	20,054,103
Excess (deficiency) of revenue over expenses	\$ 180,932	(252,366)	(71,434)	54,877

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2020, with comparative information for 2019

	2020				
	Unrestricted			Capital	Total
	Operating MCCSS	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ (422,682)	(262,698)	(685,380)	640,229	(45,151)
Excess (deficiency) of revenue over expenses	207,488	(26,556)	180,932	(252,366)	(71,434)
Net change in investment in capital assets	(206,232)	-	(206,232)	206,232	-
Net assets (deficiency), end of the year	\$ (421,426)	(289,254)	(710,680)	594,095	(116,585)

	2019				
	Unrestricted			Capital	Total
	Operating MCCSS	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ (68,277)	(227,976)	(296,253)	550,590	254,337
Excess (deficiency) of revenue over expenses	352,021	(34,722)	317,299	(262,422)	54,877
Net change in investment in capital assets	(352,061)	-	(352,061)	352,061	-
Prior period funding adjustment	(354,365)	-	(354,365)	-	(354,365)
Net assets (deficiency), end of the year	\$ (422,682)	(262,698)	(685,380)	640,229	(45,151)

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Cash Flows

Year ended March 31, 2020, with comparative information from 2019

	2020	2019
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ (71,434)	\$ 54,877
Items not involving cash:		
Amortization of capital assets	252,366	262,422
	180,932	317,299
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	587,536	(885,165)
Decrease (increase) in Ministry of Children, Community and Social Services receivable	1,318,968	(160,277)
Increase in prepaid expenses and deposits	(70,175)	(45,409)
Increase (decrease) in accounts payable and accrued liabilities	(512,612)	471,585
Increase in vacation entitlement and banked overtime	26,556	34,722
Increase (decrease) in deferred revenue	661,867	(510,983)
	2,193,072	(778,228)
Cash flows from capital activities:		
Capital asset additions	(206,232)	(352,061)
	(206,232)	(352,061)
Increase (decrease) in cash	1,986,840	(1,130,289)
Cash and short-term investments (bank indebtedness), beginning of year	(260,130)	870,159
Cash and short-term investments (bank indebtedness), end of year	\$ 1,726,710	\$ (260,130)

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2020

Kina Gbezhgomi Child & Family Services (the "Organization") is a non-profit organization incorporated without share capital under the laws of Ontario and its principal activity is to provide children protection services along with to plan, design, implement and deliver culturally appropriate child and family services within its service area. The Organization is registered as a tax exempt charitable organization under the Federal Income Tax Act.

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

(b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.

(c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis to amortize the assets over their estimated useful lives as follows:

Asset	Estimated Useful Life - Years
Vehicles	5 years
Furniture and equipment	5 years
Leasehold Improvements	5 years

(d) Vacation entitlements and banked overtime:

Vacation entitlements and banked overtime are accrued for as entitlements as earned.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

1. Significant accounting policies (continued):

(e) Cash and short-term investments:

Cash and short-term investments include amounts deposited with a chartered bank and investments with a maturity date of less than 90 days as of the date of purchase.

(f) Use of estimates:

The preparation of financial statements 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 revenue and expenses during the reporting periods. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(g) Pension plan:

The Organization provides a pension plan for all its full-time employees through the Ontario Municipal Employees Retirement System (OMERS). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund (the Fund), and provides pension for employees of Ontario municipalities, local boards and public utilities. The Fund is a contributory defined pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. To the extent that the Fund finds itself in an under-funded position, additional contribution rates may be assessed to participating employers and members.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension asset and liability information by individual employers, there is insufficient information available to enable the Organization to directly account for the plan. Consequently, the plan has been accounted for as a defined contribution plan. Obligations for contributions to defined contributions pension plans are recognized as an employee benefits expense in net income when they are due.

(h) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value would be recognized in the statement of remeasurement gains and losses until they are realized, when they would be transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

1. Significant accounting policies (continued):

(h) Financial instruments (continued):

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded a fair value, as described below:

Level 1	Fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2	Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly
Level 3	Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data

The Organization has selected to account for transactions at the trade date.

(i) Funding settlements:

The Organization receives the majority of its funding from the Ministry of Children, Community and Social Services (the "Ministry"). The operations of the Organization are therefore subject to audit by the Ministry with possible audit adjustments repayable to the Ministry.

Any adjustments required as a result of these audits will be made directly to net assets in the year amounts are determined.

2. Accounts receivable:

	2020	2019
Indigenous Services Canada	\$ –	\$ 950,125
Luthern Community Centre	168,178	–
Government of Canada	149,889	16,577
Other	226,115	111,545
Saskatchewan Children's Aid Society	40,292	23,490
Kunuwanimano Child and Family Services	12,937	–
Nipissing Children's Aid Society	–	580
Tikinagan Child and Family Services	2,487	–
Native Child and Famile Services of Toronto	18,904	–
Children's Aid Society of the Districts of Sudbury and Manitoulin (CASDSM)	20,567	–
Sarnia Children's Aid Society	–	59,438
Nog-da-win-da-min	19,699	10,962
Other	3,252	5,751
	662,320	1,178,468
Allowance for doubtful accounts	(71,388)	–
	\$ 590,932	\$ 1,178,468

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

3. Due from Ministry of Children, Community and Social Services:

The amounts receivable to the funding agencies are compromised of the following:

	2020	2019
2020 – COVID-19 Relief Funding	\$ 181,032	\$ –
2019 - Child Welfare	–	1,500,000
	\$ 181,032	\$1,500,000

4. Capital assets:

2020	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 178,936	178,936	–
Furniture and equipment	1,351,011	998,606	352,405
Leasehold improvements	440,501	198,811	241,690
	\$ 1,970,448	1,376,353	594,095

2019	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 178,936	178,930	6
Furniture and equipment	1,197,025	829,120	367,905
Leasehold improvements	388,255	115,937	272,318
	\$ 1,764,216	1,123,987	640,229

5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$72,412 (2019 - \$57,562) which includes amounts payable for HST and payroll related taxes.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

6. Deferred revenue:

	2020	2019
Ontario Child Benefit Equivalent	\$ 356,796	\$ 304,827
Indigenous Services Canada	609,898	–
	<u>\$ 966,694</u>	<u>\$ 304,827</u>

7. Operating loan:

An operating loan has been authorized by the Toronto Dominion Bank to a maximum of \$1,500,000 and bears interest at the bank's prime lending rate plus 0.250% per annum. A general security agreement covering all assets has been pledged as security. The amount outstanding on the loan at year end is \$Nil (2019 - \$Nil).

8. Ministry of Children, Community and Social Services:

	2020	2019
Child Welfare	\$ 16,375,893	\$ 16,455,861
Prevention	1,519,966	1,519,966
Youth in transition and housing support	150,000	111,185
Education liaison	69,214	24,726
Cultural programming	–	75,000
	<u>\$ 18,115,073</u>	<u>\$ 18,186,738</u>

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

9. Transfers to First Nations:

The Organization receives funding from the Ministry of Children, Community and Social Services for the child welfare governance and service development and prevention programs. The following amounts were disbursed to the First Nations.

	2020	2019
Aundeck Omni Kaning	\$ 135,051	\$ 135,051
M'Chigeeng First Nation	212,983	212,983
Sheguiandah First Nation	120,991	120,991
Sheshegwaning First Nation	96,325	96,325
Whitefish River First Nation	127,719	127,719
Wikiwemikong First Nation	657,506	657,506
Zhiibaahaasing First Nation	73,424	73,424
	\$ 1,423,999	\$ 1,423,999

10. Trust accounts:

The Organization receives Universal Child Care Benefit ("UCCB") payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children, Community and Social Services, the UCCB funds are used to establish Registered Education Savings Plans (RESPs) on behalf of these children. During the current year, the Organization received payments in the amount of \$202,820 (2019 - \$170,620) from the Canada Revenue Agency. As at March 31, 2020, the balance of the individual RESP amounts to \$443,460 (2019 - \$283,620) and the Organization has an amount of \$469,480 (2019 - \$426,860) to be deposited to the individuals RESPs.

11. Pension plan contributions:

OMERS provides pension services to more than 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2019. The results of this valuation disclosed total going concern actuarial liabilities of \$107,687 million (2019 - \$100,081 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$104,290 million (2019 - \$95,890 million) indicating a going concern actuarial deficit of \$3,397 million (2019 - \$4,191 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario organizations and their employees and the Organizations's share is not determinable. As a result, the Organization does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2020 was \$740,025 (2019 - \$614,706) and is included as an expense in the statement of operations.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

12. Commitments:

The rental obligations for leased properties are as follows:

2021	\$ 302,223
2022	145,063

13. Comparative information:

Certain of the prior year figures have been reclassified to conform with the financial statement presentation adopted in the current year.

14. Financial risks:

(a) Credit:

The Organization has no significant exposure to credit or market risks.

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

15. Effect of COVID-19:

The COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the Organization has undertaken the following activities in relation to the COVID-19 pandemic.

- Moved to providing all services by phone or video conferencing
- Mandatory working from home requirements for those able to do so, and put in place measures to limit and control access to the premises by staff

Financial statements are required to be adjusted for events occurring between the date of the financial statements and the date of the auditors' report which provide additional evidence relating to conditions that existed as at year end. There are no adjustments to note as of the audit report date.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2020

	Non-Residential Services	Residential Services	Permanency Services	Legal Services	Travel	Boarding Rates	Infrastructure & Admin Support Services	Technology	Customary Care One-Time Financial Assistance Eligible Expenditures	2020
Revenue:										
Ministry of Children, Community and Social Services	\$ 4,205,437	3,822,655	8,280	326,351	1,153,999	4,647,924	1,640,552	533,627	37,068	16,375,893
Children's special allowances	-	889,270	-	-	-	-	-	-	-	889,270
Other revenue	-	-	-	-	-	-	646,685	-	-	646,685
	4,205,437	4,711,925	8,280	326,351	1,153,999	4,647,924	2,287,237	533,627	37,068	17,911,848
Expenses:										
Salaries and wages	3,138,867	3,169,148	-	242,227	-	-	1,180,132	151,129	-	7,881,503
Benefits	741,905	704,727	-	52,006	-	-	292,454	-	-	1,791,092
Travel	-	-	-	-	1,153,999	-	95,973	-	-	1,249,972
Targeted Subsidy Agreements - Adoption and Legal Custody	-	-	8,280	-	-	-	-	-	-	8,280
Training and recruitment	20,499	38,608	-	2,697	-	-	5,835	-	-	67,639
External legal service costs	-	-	-	29,421	-	-	-	-	-	29,421
Program	176	-	-	-	-	-	-	-	-	176
Client personal needs	1,299	536,283	-	-	-	-	-	-	37,068	574,650
Financial assistance	244,432	-	-	-	-	-	-	-	-	244,432
Health and related	-	223,380	-	-	-	-	-	-	-	223,380
Building occupancy	-	-	-	-	-	-	79,383	-	-	79,383
Professional services - non client	-	-	-	-	-	-	310,204	-	-	310,204
Promotion and publicity	-	-	-	-	-	-	41,134	-	-	41,134
Office administration	-	-	-	-	-	-	124,187	-	-	124,187
Membership and other fees	-	-	-	-	-	-	104,020	-	-	104,020
Society, foster, kinship and other care	-	-	-	-	-	2,700,756	-	-	-	2,700,756
Purchased foster and group care	-	-	-	-	-	1,947,168	-	-	-	1,947,168
Admission prevention	76,321	-	-	-	-	-	-	-	-	76,321
Technology	-	-	-	-	-	-	-	279,044	-	279,044
	4,223,499	4,672,146	8,280	326,351	1,153,999	4,647,924	2,233,322	430,173	37,068	17,732,762
Excess (deficiency) of revenue over expenses before undernoted items	(18,062)	39,779	-	-	-	-	53,915	103,454	-	179,086
Transfer for capital purchases	-	(41,582)	-	-	-	-	(61,196)	(103,454)	-	(206,232)
Change in vacation entitlement and banked overtime	18,062	1,803	-	-	-	-	7,281	-	-	27,146
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	-	-	-	-

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations by Program

Year ended March 31, 2020

	Child Welfare	Prevention	YIT and Housing Support Worker	Aboriginal Health and Wellness	Ontario Child Benefit Equivalent	Education Liaison	2020 Total
Ministry of Children, Community and Social Services Funding:							
Child Welfare Operating - Child Welfare	\$ 16,375,893	-	-	-	-	-	16,375,893
Child Welfare - Prevention	-	1,519,966	-	-	-	-	1,519,966
Other	-	-	150,000	-	-	69,214	219,214
Ontario Child Benefit Equivalent							
Children's special allowances	889,270	-	-	-	195,543	-	889,270
Other	646,685	-	-	-	-	-	646,685
Ministry of Health							
	-	-	-	7,523	-	-	7,523
	17,911,848	1,519,966	150,000	7,523	195,543	69,214	19,854,094
Expenses:							
Salaries and wages	7,881,503	42,247	69,648	-	-	11,388	8,004,786
Benefits	1,791,092	9,481	15,351	-	-	885	1,816,809
Travel	1,249,972	-	3,318	-	-	-	1,253,290
Targeted Subsidy Agreements - Adoption and Legal Custody	8,280	-	-	-	-	-	8,280
Training and recruitment	67,639	-	25	3,455	-	807	71,926
External legal service costs	29,421	-	-	-	-	-	29,421
Program expense	176	44,239	59,812	4,068	-	34,505	142,800
Client personal needs	574,650	-	-	-	195,543	-	770,193
Financial assistance	244,432	-	-	-	-	-	244,432
Health and related	223,380	-	-	-	-	-	223,380
Building occupancy	79,383	-	-	-	-	-	79,383
Professional services - non client	310,204	-	-	-	-	-	310,204
Promotion and publicity	41,134	-	-	-	-	-	41,134
Office administration	124,187	-	-	-	-	21,629	145,816
Memberships and other fees	104,020	-	-	-	-	-	104,020
Society Foster, kinship and other care	2,700,756	-	-	-	-	-	2,700,756
Purchased foster and group care	1,947,168	-	-	-	-	-	1,947,168
Admission prevention	76,321	-	-	-	-	-	76,321
Technology	279,044	-	-	-	-	-	279,044
Transfers to First Nations	-	1,423,999	-	-	-	-	1,423,999
	17,732,762	1,519,966	148,154	7,523	195,543	69,214	19,673,162
Excess (deficiency) of revenue over expenses before undernoted items	179,086	-	1,846	-	-	-	180,932
Adjustment to expenses:							
Transfer for capital purchases	(206,232)	-	-	-	-	-	(206,232)
Change in vacation entitlement and banked overtime	27,146	-	(1,846)	-	-	-	25,300
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	-

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Federal Funding

Year ended March 31, 2020, with comparative information for 2019

	2020	2019
Revenue:		
Indigenous Services Canada	\$ 2,611,530	\$ 943,452
Deferred revenue - end of year	(609,898)	-
	<u>2,001,632</u>	<u>943,452</u>
Expenses:		
Salaries and wages	579,856	-
Benefits	82,690	-
Office administration	288,854	380,204
Building occupancy	657,644	360,179
Program expense	113,313	18,811
Travel	74,575	94,216
Membership and other fees	90,042	90,042
Clients personal needs	9,237	-
Purchased services - non-case related	105,421	-
	<u>2,001,632</u>	<u>943,452</u>
Excess of revenue over expenses	\$ -	-