

Financial Statements of

**KINA GBEZHGOMI CHILD &  
FAMILY SERVICES**

Year ended March 31, 2019



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## **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, 2019
- 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, 2019, 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.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada  
September 4, 2019

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Financial Position

March 31, 2019, with comparative information for 2018

	2019	2018
<b>Assets</b>		
Current assets:		
Cash and short term investments	\$ -	870,159
Accounts receivable (note 2)	1,178,468	293,303
Due from Ministry of Children, Community and Social Services (note 3)	1,500,000	1,694,088
Prepaid expenses and deposits	48,513	3,104
	<u>2,726,981</u>	<u>2,860,654</u>
Capital assets (note 4)	640,229	550,590
	<u>\$ 3,367,210</u>	<u>3,411,244</u>

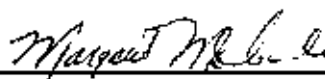
## Liabilities and Net Assets

Current liabilities:		
Bank indebtedness	\$ 260,130	-
Accounts payable and accrued liabilities (note 5)	2,584,706	2,113,121
Vacation entitlement and banked overtime	262,698	227,976
Deferred revenue (note 6)	304,827	815,810
	<u>3,412,361</u>	<u>3,156,907</u>
Net assets:		
Operating - MCCSS	(422,682)	(68,277)
Employment related	(262,698)	(227,976)
Capital	<u>640,229</u>	<u>550,590</u>
	(45,151)	254,337
Commitments (note 12)		
	<u>\$ 3,367,210</u>	<u>3,411,244</u>

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, 2019, with comparative information for 2018

	Operating	Capital	2019	2018
<b>Revenue:</b>				
Ministry of Children, Community and Social Services (note 8)	\$ 18,194,261	-	18,194,261	\$ 15,786,572
Children's special allowances	712,603	-	712,603	585,460
Indigenous Services Canada	943,452	-	943,452	-
Ontario Child Benefit Equivalent	139,911	-	139,911	131,963
Other revenue	118,753	-	118,753	270,375
Gain on sale of capital assets	-	-	-	12,071
	20,108,980	-	20,108,980	16,786,441
<b>Expenses:</b>				
Salaries	7,484,006	-	7,484,006	6,185,723
Benefits	1,293,611	-	1,293,611	1,264,447
Travel	1,075,275	-	1,075,275	730,718
Training and recruitment	147,461	-	147,461	212,646
Building occupancy	537,330	-	537,330	501,145
Purchased services - non-case related	397,074	-	397,074	183,953
Purchased services - case related	165,885	-	165,885	244,539
Program	352,939	-	352,939	263,149
Boarding rates	3,735,347	-	3,735,347	2,843,823
Clients personal needs	1,025,262	-	1,025,262	897,078
Medical and related services	382,888	-	382,888	298,263
Contracted services	595,827	-	595,827	-
Promotion and publicity	69,696	-	69,696	108,994
Office administration	570,378	-	570,378	364,056
Membership and other fees	248,335	-	248,335	68,075
Technology	286,368	-	286,368	310,629
Transfer to First Nations - Prevention (note 9)	1,423,999	-	1,423,999	2,094,671
Amortization of capital assets	-	262,422	262,422	255,122
	19,791,681	262,422	20,054,103	16,827,031
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 317,299</b>	<b>(262,422)</b>	<b>54,877</b>	<b>(40,590)</b>

See accompanying notes to financial statements.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2019, with comparative information for 2018

	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)
<b>Net assets (deficiency), end of the year</b>	<b>\$ (422,682)</b>	<b>(262,698)</b>	<b>(685,380)</b>	<b>640,229</b>	<b>(45,151)</b>

	2018				
	Unrestricted			Capital	Total
	Operating MCCSS	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ (89,727)	(155,639)	(245,366)	540,293	294,927
Excess (deficiency) of revenue over expenses	274,798	(72,337)	202,461	(243,051)	(40,590)
Net change in investment in capital assets	(253,348)	-	(253,348)	253,348	-
<b>Net assets (deficiency), end of the year</b>	<b>\$ (68,277)</b>	<b>(227,976)</b>	<b>(296,253)</b>	<b>550,590</b>	<b>254,337</b>

See accompanying notes to financial statements.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Cash Flows

Year ended March 31, 2019, with comparative information from 2018

	2019	2018
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ 54,877	\$ (40,590)
Items not involving cash:		
Amortization of capital assets	262,422	255,122
Gain on sale of capital assets	-	(12,071)
	317,299	202,461
Change in non-cash working capital:		
Increase in accounts receivable	(885,165)	(78,956)
Increase in Ministry of Children, Community and Social Services receivable	(160,277)	(1,252,621)
Increase in prepaid expenses and deposits	(45,409)	-
Increase in accounts payable and accrued liabilities	471,585	883,580
Increase in vacation entitlement and banked overtime	34,722	72,337
Increase (decrease) in deferred revenue	(510,983)	121,854
	(778,228)	(51,345)
Cash flows from capital activities:		
Capital asset additions	(352,061)	(277,680)
Proceeds on disposal of capital assets	-	24,332
	(352,061)	(253,348)
Decrease in cash	(1,130,289)	(304,693)
Cash, beginning of year	870,159	1,174,852
Cash (bank indebtedness), end of year	\$ (260,130)	\$ 870,159
Cash is represented by:		
Cash (bank indebtedness)	\$ (260,130)	\$ 369,534
Short term investment	-	500,625
	\$ (260,130)	\$ 870,159

See accompanying notes to financial statements.



# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2019

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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:

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

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### (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, 2019

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## 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, 2019

## 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. 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:

	2019	2018
Indigenous Services Canada	\$ 950,125	\$ –
Government of Canada	16,577	132,243
Other	111,545	108,632
Saskatchewan Children's Aid Society	23,490	35,645
Dilico Children's Aid Society	–	6,637
Nipissing Children's Aid Society	580	6,100
Ottawa Children's Aid Society	–	4,046
Children's Aid Society of the Districts of Sudbury and Manitoulin (CASDSM)	–	–
Sarnia Children's Aid Society	59,438	–
Nog-da-win-da-min	10,962	–
Other	5,751	–
	<u>\$ 1,178,468</u>	<u>\$ 293,303</u>

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

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

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

	2019	2018
2016 - Child Welfare	\$ –	\$ 150,390
2017 - Child Welfare	–	203,198
2018 - Child Welfare	–	1,340,500
2019 - Child Welfare	1,500,000	–
	<u>\$ 1,500,000</u>	<u>\$1,694,088</u>

### 4. Capital assets:

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
	<u>\$ 1,764,216</u>	<u>1,123,987</u>	<u>640,229</u>

2018	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 178,936	157,339	21,597
Furniture and equipment	956,346	654,802	301,544
Leasehold improvements	276,873	49,424	227,449
	<u>\$ 1,412,155</u>	<u>861,565</u>	<u>550,590</u>

### 5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$57,562 (2018 - \$88,239) which includes amounts payable for HST and payroll related taxes.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 6. Deferred revenue:

	2019	2018
Ontario Child Benefit Equivalent	\$ 304,827	\$ 229,754
Ministry of Children, Community and Social Services	–	511,056
INAC- Cultural programming	–	75,000
	\$ 304,827	\$ 815,810

## 7. Operating loan:

An operating loan has been authorized by the Toronto Dominion Bank to a maximum of \$1,000,000 and bears interest at the bank's prime lending rate plus 2.150% 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 (2018 - \$Nil).

## 8. Ministry of Children, Community and Social Services:

	2019	2018
Funding per agreement:		
Child Welfare:	\$ 16,455,861	\$ 14,186,038
Prevention	1,519,966	1,513,966
Youth in transition	75,000	75,000
Aboriginal Health and Wellness	7,523	11,568
Education liaison	24,726	–
Housing support	36,185	–
Cultural programming	75,000	–
	\$ 18,194,261	\$ 15,786,572

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 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.

	2019	2018
Aundeck Omni Kaning	\$ 135,051	\$ 198,657
M'Chigeeng First Nation	212,983	313,293
Sheguiandah First Nation	120,991	177,975
Sheshegwaning First Nation	96,325	141,692
Whitefish River First Nation	127,719	187,872
Wikiwemikong First Nation	657,506	967,177
Zhiibaahaasing First Nation	73,424	108,005
	\$ 1,423,999	\$ 2,094,671

## 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 \$170,620 (2018 - \$142,820) from the Canada Revenue Agency. As at March 31, 2019, the balance of the individual RESPs amounts to \$283,620 (2018 - \$283,260) and the Organization has an amount of \$426,860 (2018 - \$256,240) to be deposited to the individuals RESPs.

## 11. Pension plan contributions:

OMERS provides pension services to more than 451,000 active and retired members and approximately 974 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, 2018. The results of this valuation disclosed total going concern actuarial liabilities of \$100,081 million (2017 - \$94,431 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$95,890 million (2017 - \$89,028 million) indicating a going concern actuarial deficit of \$4,191 million (2017 - \$5,403 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 2019 was \$614,706 (2018 - \$518,390) and is included as an expense in the statement of operations. 2018 was the first fiscal year under the OMERS plan.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

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## 12. Commitments:

The rental obligations for leased properties are as follows:

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2020	\$ 328,365
2021	214,943
2022	139,760

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## 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.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations by Program

Year ended March 31, 2019

	Child Welfare	Prevention	Youth in Transition Worker	Aboriginal Health and Wellness	Ontario Child Benefit Equivalent	Education Liaison	Housing Support	Cultural Programming (ANCFSAO)	2019 Total
Ministry of Children, Community and Social Services Funding:									
Child Welfare Operating - Child Welfare	\$ 16,455,861	-	-	-	-	-	-	-	16,455,861
Child Welfare - Prevention	-	1,519,966	-	-	-	-	-	-	1,519,966
Other	-	-	75,000	7,523	-	24,726	36,185	-	143,434
Ontario Child Benefit Equivalent	-	-	-	-	139,911	-	-	-	139,911
Children's special allowances	712,603	-	-	-	-	-	-	-	712,603
Other	115,608	-	-	-	-	-	-	-	115,608
Other	-	3,145	-	-	-	-	-	-	3,145
Deferred revenue - beginning of year	-	-	-	-	-	-	-	75,000	75,000
	17,284,072	1,523,111	75,000	7,523	139,911	24,726	36,185	75,000	19,165,528
Expenses:									
Salaries and wages	7,357,517	34,927	54,965	-	-	4,926	961	30,710	7,484,006
Benefits	1,265,636	9,059	11,819	-	-	734	73	6,290	1,293,611
Travel	980,654	-	405	-	-	-	-	-	981,059
Targeted Subsidy Agreements - Adoption and Legal Custody	31,050	-	-	-	-	-	-	-	31,050
Training and recruitment	135,580	-	2,768	7,523	-	104	1,486	-	147,461
External legal service costs	115,612	-	-	-	-	-	-	-	115,612
Program expense	260,311	48,634	6,062	-	-	4,784	14,337	-	334,128
Client personal needs	885,926	-	-	-	139,336	-	-	-	1,025,262
Financial assistance	184,198	-	-	-	-	-	-	-	184,198
Health and related	198,690	-	-	-	-	-	-	-	198,690
Building occupancy	177,151	-	-	-	-	-	-	-	177,151
Professional services - non client	339,904	5,500	-	-	-	12,170	16,500	23,000	397,074
Promotion and publicity	53,704	992	-	-	-	-	-	15,000	69,696
Office administration	184,763	-	-	-	575	2,008	2,828	-	190,174
Memberships and other fees	158,293	-	-	-	-	-	-	-	158,293
Society Foster, kinship and other care	2,167,211	-	-	-	-	-	-	-	2,167,211
Purchased foster and group care	1,537,086	-	-	-	-	-	-	-	1,537,086
Contracted services	595,827	-	-	-	-	-	-	-	595,827
Admission prevention	50,273	-	-	-	-	-	-	-	50,273
Technology	286,368	-	-	-	-	-	-	-	286,368
Transfers to First Nations	-	1,423,999	-	-	-	-	-	-	1,423,999
	16,965,754	1,523,111	76,019	7,523	139,911	24,726	36,185	75,000	18,848,229
Excess (deficiency) of revenue over expenses before undernoted items	318,318	-	(1,019)	-	-	-	-	-	317,299
Adjustment to expenses:									
Transfer for capital purchases	(352,061)	-	-	-	-	-	-	-	(352,061)
Change in vacation entitlement and banked overtime	33,703	-	1,019	-	-	-	-	-	34,722
Excess (deficiency) of revenue over expenses	\$ (40)	-	-	-	-	-	-	-	(40)



# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2019

	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	Alternative Care	2019
<b>Revenue:</b>											
Ministry of Children, Community and Social Services	\$ 4,350,038	3,664,415	31,050	332,479	933,185	3,704,297	2,292,269	621,347	15,725	511,056	16,455,861
Children's special allowances	-	712,603	-	-	-	-	-	-	-	-	712,603
Other revenue	-	-	-	-	-	-	115,608	-	-	-	115,608
	4,350,038	4,377,018	31,050	332,479	933,185	3,704,297	2,407,877	621,347	15,725	511,056	17,284,072
<b>Expenses:</b>											
Salaries and wages	3,429,770	2,595,279	-	175,433	-	-	1,014,355	142,680	-	-	7,357,517
Benefits	599,811	438,361	-	36,238	-	-	191,226	-	-	-	1,265,636
Travel	-	-	-	-	933,185	-	47,469	-	-	-	980,654
Targeted Subsidy Agreements - Adoption and Legal Custody	-	-	31,050	-	-	-	-	-	-	-	31,050
Training and recruitment	43,015	74,227	-	2,349	-	-	15,989	-	-	-	135,580
External legal service costs	-	-	-	115,612	-	-	-	-	-	-	115,612
Program	42,910	217,401	-	-	-	-	-	-	-	-	260,311
Client personal needs	-	870,201	-	-	-	-	-	-	15,725	-	885,926
Financial assistance	184,198	-	-	-	-	-	-	-	-	-	184,198
Health and related	-	198,690	-	-	-	-	-	-	-	-	198,690
Building occupancy	-	-	-	-	-	-	177,151	-	-	-	177,151
Professional services - non client	-	148	-	-	-	-	339,756	-	-	-	339,904
Promotion and publicity	-	-	-	-	-	-	53,704	-	-	-	53,704
Office administration	-	-	-	-	-	-	184,763	-	-	-	184,763
Membership and other fees	-	-	-	-	-	-	158,293	-	-	-	158,293
Society, foster, kinship and other care	-	-	-	-	-	2,167,211	-	-	-	-	2,167,211
Purchased foster and group care	-	-	-	-	-	1,537,086	-	-	-	-	1,537,086
Contracted services	-	-	-	-	-	-	-	-	-	595,827	595,827
Admission prevention	50,273	-	-	-	-	-	-	-	-	-	50,273
Technology	-	-	-	-	-	-	-	286,368	-	-	286,368
	4,349,977	4,394,307	31,050	329,632	933,185	3,704,297	2,182,706	429,048	15,725	595,827	16,965,754
<b>Excess (deficiency) of revenue over expenses before undernoted items</b>											
	61	(17,289)	-	2,847	-	-	225,171	192,299	-	(84,771)	318,318
<b>Transfer for capital purchases</b>											
	-	-	-	-	-	-	(159,762)	(192,299)	-	-	(352,061)
<b>Change in vacation entitlement and banked overtime</b>											
	(61)	17,289	-	-	-	-	16,475	-	-	-	33,703
<b>Excess (deficiency) of revenue over expenses</b>											
	\$ -	-	-	2,847	-	-	81,884	-	-	(84,771)	(40)

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Federal Funding

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Revenue:		
Indigenous Services Canada	\$ 943,452	\$ -
Expenses:		
Office administration	380,204	-
Building occupancy	360,179	-
Program expense	18,811	-
Travel	94,216	-
Membership and other fees	90,042	-
	943,452	-
Excess of revenue over expenses	\$ -	-