

Financial Statements of

**KINA GBEZHGOMI CHILD &
FAMILY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2021



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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, 2021
- 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, 2021, 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

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
September 16, 2021

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Financial Position

March 31, 2021, with comparative information for 2020

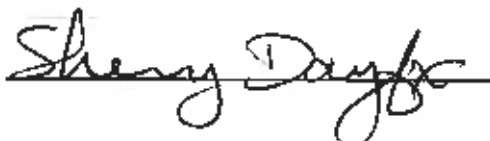
	2021	2020
Assets		
Current assets:		
Cash and short term investments	\$ 4,674,735	\$ 1,726,710
Accounts receivable (note 2)	1,178,548	590,932
Due from Ministry of Children, Community and Social Services (note 3)	-	181,032
Prepaid expenses and deposits	166,804	118,688
	<u>6,020,087</u>	<u>2,617,362</u>
Capital assets (note 4)	841,332	594,095
	<u>\$ 6,861,419</u>	<u>\$ 3,211,457</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 2,806,911	\$ 2,072,094
Vacation entitlement and banked overtime	399,270	289,254
Deferred revenue (note 6)	3,632,575	966,694
	<u>6,838,756</u>	<u>3,328,042</u>
Net assets:		
Operating - MCCSS	(419,399)	(421,426)
Operating - ISC	-	-
Employment related	(399,270)	(289,254)
Capital	841,332	594,095
	<u>22,663</u>	<u>(116,585)</u>
Commitments (note 12)		
	<u>\$ 6,861,419</u>	<u>\$ 3,211,457</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, 2021, with comparative information for 2020

	Operating	Capital	2021	2020
Revenue:				
Ministry of Children, Community and Social Services (note 8)	\$ 19,537,459	-	19,537,459	\$ 18,115,073
Children's special allowances	1,062,083	-	1,062,083	889,270
Indigenous Services Canada	2,406,091	-	2,406,091	2,001,632
Ontario Child Benefit Equivalent	93,724	-	93,724	195,543
Ministry of Health	7,523	-	7,523	7,523
Other revenue	586,020	-	586,020	646,685
	23,692,900	-	23,692,900	21,855,726
Expenses:				
Salaries	9,280,969	-	9,280,969	8,584,642
Benefits	1,987,560	-	1,987,560	1,899,499
Travel	716,504	-	716,504	1,327,865
Training and recruitment	96,209	-	96,209	71,926
Building occupancy	646,451	-	646,451	737,027
Purchased services - non-case related	247,944	-	247,944	415,625
Purchased services - case related	122,514	-	122,514	105,742
Program expenses	1,275,290	-	1,275,290	256,113
Boarding rates	5,181,363	-	5,181,363	4,656,204
Clients personal needs	691,641	-	691,641	779,430
Medical and related services	246,782	-	246,782	467,812
Promotion and publicity	79,916	-	79,916	41,134
Office	514,148	-	514,148	124,187
Administration fee	114,933	-	114,933	310,483
Membership and other fees	229,076	-	229,076	194,062
Technology	407,444	-	407,444	279,044
Transfer to First Nations - Prevention (note 9)	1,423,999	-	1,423,999	1,423,999
Amortization of capital assets	-	290,909	290,909	252,366
	23,262,743	290,909	23,553,652	21,927,160
Excess (deficiency) of revenue over expenses	\$ 430,157	(290,909)	139,248	\$ (71,434)

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2021, with comparative information for 2020

	2021					
	Unrestricted				Capital	Total
	Operating MCCSS	Operating - ISC	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ (421,426)	-	(289,254)	(710,680)	594,095	\$ (116,585)
Excess (deficiency) of revenue over expenses	540,173	-	(110,016)	430,157	(290,909)	139,248
Net change in investment in capital assets	(538,146)	-	-	(538,146)	538,146	-
Net assets (deficiency), end of the year	\$ (419,399)	-	(399,270)	(818,669)	841,332	\$ 22,663

	2020					
	Unrestricted				Capital	Total
	Operating MCCSS	Operating - ISC	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)

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Cash Flows

Year ended March 31, 2021, with comparative information from 2020

	2021	2020
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ 139,248	\$ (71,434)
Items not involving cash:		
Amortization of capital assets	290,909	252,366
	430,157	180,932
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(587,616)	587,536
Decrease in Ministry of Children, Community and Social Services receivable	181,032	1,318,968
Increase in prepaid expenses and deposits	(48,116)	(70,175)
Increase (decrease) in accounts payable and accrued liabilities	734,817	(512,612)
Increase in vacation entitlement and banked overtime	110,016	26,556
Increase in deferred revenue	2,665,881	661,867
	3,486,171	2,193,072
Cash flows from capital activities:		
Capital asset additions	(538,146)	(206,232)
	(538,146)	(206,232)
Increase in cash	2,948,025	1,986,840
Cash and short-term investments (bank indebtedness), beginning of year	1,726,710	(260,130)
Cash and short-term investments, end of year	\$ 4,674,735	\$ 1,726,710

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2021

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, 2021

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, 2021

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:

	2021	2020
Luthern Community Centre	\$ –	\$ 168,178
Government of Canada	474,713	149,889
Other	544,456	229,367
Ministry of Social Services Saskatchewan	43,362	40,292
Kunuwanimano Child and Family Services	45,264	12,937
Tikinagan Child and Family Services	1,300	2,487
Native Child and Family Services of Toronto	50,378	18,904
Children's Aid Society of the Districts of Sudbury and Manitoulin (CASDSM)	20,547	20,567
Dilico Anishinabek Family Care	18,292	–
CAS Calgary Region Children's Services	12,614	–
Ministry of Children and Family Development, BC	7,760	–
Nogdawindamin Family & Community Services	26,189	19,699
	1,244,875	662,320
Allowance for doubtful accounts	(66,327)	(71,388)
	\$ 1,178,548	\$ 590,932

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

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

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

	2021	2020
2020 – COVID-19 Relief Funding	\$ –	\$ 181,032
	\$ –	\$ 181,032

4. Capital assets:

2021	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 178,936	\$ 178,936	\$ –
Furniture and equipment	1,842,209	1,197,293	644,916
Leasehold improvements	487,449	291,033	196,416
	\$ 2,508,594	\$ 1,667,262	\$ 841,332

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

5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$288,406 (2020 - \$72,412) which includes amounts payable for HST and payroll related taxes.

6. Deferred revenue:

	2021	2020
Ontario Child Benefit Equivalent	\$ 534,976	\$ 356,796
Indigenous Services Canada	3,097,599	609,898
	\$ 3,632,575	\$ 966,694

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

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 (2020 - \$Nil).

8. Ministry of Children, Community and Social Services:

	2021	2020
Child Welfare	\$ 17,249,014	\$ 16,375,893
Prevention	1,519,966	1,519,966
COVID-19 Funding	474,717	-
Youth in transition and housing support	150,000	150,000
Education Liaison	93,762	69,214
Mental Health	50,000	-
	<u>\$ 19,537,459</u>	<u>\$ 18,115,073</u>

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.

	2021	2020
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
Wiwemikong Unceded Indian Reserve	657,506	657,506
Zhiibaahaasing First Nation	73,424	73,424
	<u>\$ 1,423,999</u>	<u>\$ 1,423,999</u>

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 \$216,140 (2020 - \$202,820) from the Canada Revenue Agency. As at March 31, 2021, the balance of the individual RESPs amounts to \$443,460 (2020 - \$443,460) and the Organization has an amount of \$698,560 (2020 - \$469,480) to be deposited to the individuals RESPs which is included within accounts payable and accrued liabilities.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

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, 2020. The results of this valuation disclosed total going concern actuarial liabilities of \$113,055 million (2020 - \$107,687 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$1,235 million (2020 - \$104,290 million) indicating a going concern actuarial deficit of \$3,211 million (2020 - \$3,397 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 2021 was \$780,976 (2020 – \$740,025) and is included as an expense in the statement of operations.

12. Commitments:

The rental obligations for leased properties are as follows:

2022	\$ 145,063
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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

Notes to Financial Statements (continued)

Year ended March 31, 2021

14. Financial risks (continued):

(c) Other risks:

The Organizations main sources of revenue are government operating grants, rental, fundraising and donation revenues. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Organization halted all in-person activity and closed its facilities to staff for a period of time and moved to delivery of essential services in a virtual environment based on recommendations from Public Health Ontario. The organization continued to provide essential protection services following state of emergency guidelines for Child welfare deemed an “essential service” by Ontario. In the summer of 2020, certain in person non-essential services restarted with the organization currently utilizing a hybrid model in terms of flexibility for employees in working from home or office settings for the direct (face to face) ongoing child welfare service delivery in compliance with Public Health regulations.

In response to the adverse impact the pandemic has had on certain revenue streams, the Organization has undertaken certain cost cutting measures. The Provincial government has provided financial relief in the form of grants totaling \$637,617.

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Organization is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations by Program

Year ended March 31, 2021

			YIT and	Aboriginal	Ontario	COVID-19							2021 Total	
	Child Welfare	Prevention	Housing Support Worker	Health and Wellness	Child Benefit Equivalent	Education Liaison	JaysCare	Stability Support	CRRF & Pandemic Pay	Association of Native Child	Shkagamik-Kwe Health Centre	Mental Health		
Ministry of Children, Community and Social Services Funding:														
Child Welfare Operating	\$ 17,249,014	-	-	-	-	-	-	-	-	-	-	-	-	17,249,014
- Child Welfare														
Child Welfare - Prevention	-	1,519,966	-	-	-	-	-	-	-	-	-	-	-	1,519,966
COVID-19 One-time funding	-	-	-	-	-	-	-	-	474,717	-	-	-	-	474,717
Other	-	-	150,000	-	-	93,762	-	-	-	-	-	50,000	-	293,762
Ontario Child Benefit Equivalent	-	-	-	-	93,724	-	-	-	-	-	-	-	-	93,724
Children's special allowances	1,062,083	-	-	-	-	-	-	-	-	-	-	-	-	1,062,083
Other	377,020	-	-	-	-	-	-	-	-	-	-	-	-	377,020
Ministry of Health	-	-	-	7,523	-	-	-	-	-	-	-	-	-	7,523
Other	-	-	-	-	-	-	40,000	56,100	-	49,900	63,000	-	-	209,000
	18,688,117	1,519,966	150,000	7,523	93,724	93,762	40,000	56,100	474,717	49,900	63,000	50,000	-	21,286,809
Expenses:														
Salaries and wages	7,870,554	42,214	78,677	-	-	66,427	-	-	196,464	-	-	-	-	8,254,336
Benefits	1,938,120	9,481	14,804	-	-	9,917	-	-	10,247	-	-	-	-	1,982,569
Travel	704,869	-	4,657	-	-	-	-	-	78	-	-	-	-	709,604
Training and recruitment	58,142	-	13,870	7,523	-	593	-	-	12,856	-	-	-	-	92,984
External legal service costs	36,021	-	-	-	-	-	-	-	-	-	-	-	-	36,021
Program expense	53,654	34,263	39,453	-	-	16,825	40,000	54,000	133,935	49,900	63,000	50,000	-	535,030
Client personal needs	502,836	-	565	-	93,244	-	-	-	93,615	-	-	-	-	690,260
Financial assistance	873	-	-	-	-	-	-	-	-	-	-	-	-	873
Health and related	240,695	-	-	-	-	-	-	-	139	-	-	-	-	240,834
Building occupancy	627,625	-	-	-	-	-	-	-	4,166	-	-	-	-	631,791
Professional services - non client	222,217	-	-	-	-	-	-	-	-	-	-	-	-	222,217
Promotion and publicity	79,916	-	-	-	-	-	-	-	-	-	-	-	-	79,916
Office	425,203	1,154	1,094	-	-	-	-	-	3,838	-	-	-	-	431,289
Administration fee	-	-	-	-	-	-	-	2,100	-	-	-	-	-	2,100
Memberships and other fees	138,084	-	-	-	-	-	-	-	-	-	-	-	-	138,084
Society Foster, kinship and other care	3,308,222	-	-	-	-	-	-	-	-	-	-	-	-	3,308,222
Purchased foster and group care	1,873,141	-	-	-	-	-	-	-	-	-	-	-	-	1,873,141
Admission prevention	78,416	-	-	-	-	-	-	-	-	-	-	-	-	78,416
Technology	359,459	8,855	-	-	-	-	-	-	-	-	-	-	-	368,314
Transfers to First Nations	-	1,423,999	-	-	-	-	-	-	-	-	-	-	-	1,423,999
	18,518,047	1,519,966	153,120	7,523	93,244	93,762	40,000	56,100	455,338	49,900	63,000	50,000	-	21,100,000
Excess (deficiency) of revenue over expenses before undernoted items	170,070	-	(3,120)	-	480	-	-	-	19,379	-	-	-	-	186,809
Adjustment to expenses:														
Transfer for capital purchases	(275,419)	-	-	-	-	-	-	-	(19,379)	-	-	-	-	(294,798)
Change in vacation entitlement and banked overtime	105,349	-	3,120	-	-	-	-	-	-	-	-	-	-	108,469
Excess of revenue over expenses	\$ -	-	-	-	480	-	-	-	-	-	-	-	-	480

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2021

	Non-Residential Services	Residential Services	Legal Services	Travel	Boarding Rates	Infrastructure & Admin Support Services	Technology	Customary Care One-Time Financial Assistance Eligible Expenditures	2021 Total
Revenue:									
Ministry of Children, Community and Social Services	\$ 4,252,412	3,282,710	338,807	666,394	5,181,363	3,200,473	317,187	9,668	17,249,014
Children's special allowances	-	1,062,083	-	-	-	-	-	-	1,062,083
Other revenue	-	-	-	-	-	377,020	-	-	377,020
	4,252,412	4,344,793	338,807	666,394	5,181,363	3,577,493	317,187	9,668	18,688,117
Expenses:									
Salaries and wages	3,213,756	2,951,094	238,821	-	-	1,254,277	212,606	-	7,870,554
Benefits	895,105	653,681	59,427	-	-	329,907	-	-	1,938,120
Travel	-	-	-	666,394	-	38,475	-	-	704,869
Training and recruitment	15,860	35,924	2,191	-	-	4,167	-	-	58,142
External legal service costs	-	-	36,021	-	-	-	-	-	36,021
Program expense	51,488	2,166	-	-	-	-	-	-	53,654
Client personal needs	60	493,108	-	-	-	-	-	9,668	502,836
Financial assistance	873	-	-	-	-	-	-	-	873
Health and related	-	240,695	-	-	-	-	-	-	240,695
Building occupancy	-	-	-	-	-	627,625	-	-	627,625
Professional services - non client	-	14,278	-	-	-	207,939	-	-	222,217
Promotion and publicity	-	-	-	-	-	79,916	-	-	79,916
Office	-	-	-	-	-	425,203	-	-	425,203
Membership and other fees	-	-	2,347	-	-	135,737	-	-	138,084
Society, foster, kinship and other care	-	-	-	-	3,308,222	-	-	-	3,308,222
Purchased foster and group care	-	-	-	-	1,873,141	-	-	-	1,873,141
Admission prevention	78,416	-	-	-	-	-	-	-	78,416
Technology	-	-	-	-	-	281,778	77,681	-	359,459
	4,255,558	4,390,946	338,807	666,394	5,181,363	3,385,024	290,287	9,668	18,518,047
Excess (deficiency) of revenue over expenses before undernoted items									
	(3,146)	(46,153)	-	-	-	192,469	26,900	-	170,070
Transfer for capital purchases									
	-	-	-	-	-	(248,519)	(26,900)	-	(275,419)
Change in vacation entitlement and banked overtime									
	3,146	46,153	-	-	-	56,050	-	-	105,349
Excess of revenue over expenses									
	\$ -	-	-	-	-	-	-	-	-

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Federal Funding

Year ended March 31, 2021

	CHRT	Jordan's Principal	Remoteness	2021 Total
Revenue:				
Indigenous Services Canada	\$ 1,583,867	216,003	606,221	2,406,091
Expenses:				
Salaries and wages	1,005,706	20,927	-	1,026,633
Benefits	-	4,991	-	4,991
Travel	6,611	289	-	6,900
Training and recruitment	127	3,098	-	3,225
External legal service costs	-	8,000	-	8,000
Program expense	367,730	10,894	361,637	740,261
Clients personal needs	301	1,080	-	1,381
Health and related	-	5,075	-	5,075
Building occupancy	13,303	-	1,357	14,660
Professional services - non client	25,727	-	-	25,727
Office	66,304	735	15,820	82,859
Administration fees	-	112,833	-	112,833
Membership and other fees	90,992	-	-	90,992
Admission prevention	61	16	-	77
Technology	7,005	30,200	1,925	39,130
	1,583,867	198,138	380,739	2,162,744
Adjustment to expenses:				
Transfer for capital purchases	-	(17,865)	(225,482)	(243,347)
Excess of revenue over expenses	\$ -	-	-	-