

Financial Statements of

**KINA GBEZHGOMI CHILD &  
FAMILY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2022

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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, 2022
- 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, 2022, 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.



Page 3

- 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 22, 2022

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

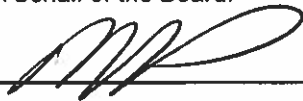
## Statement of Financial Position

March 31, 2022, with comparative information for 2021

	2022	2021
<b>Assets</b>		
Current assets:		
Cash and short term investments	\$ 1,709,406	\$ 4,674,735
Accounts receivable (note 2)	2,747,015	1,178,548
Prepaid expenses and deposits	146,102	166,804
	<u>4,602,523</u>	<u>6,020,087</u>
Capital assets (note 3)	932,568	841,332
	<u>\$ 5,535,091</u>	<u>\$ 6,861,419</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 2,183,274	\$ 2,806,911
Vacation entitlement and banked overtime	515,973	399,270
Deferred revenue (note 5)	2,407,795	3,632,575
	<u>5,107,042</u>	<u>6,838,756</u>
Net assets:		
Operating - MCCSS	11,454	(419,399)
Operating - ISC	-	-
Employment related	(515,973)	(399,270)
Capital	932,568	841,332
	<u>428,049</u>	<u>22,663</u>
Commitments (note 11)		
	<u>\$ 5,535,091</u>	<u>\$ 6,861,419</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, 2022, with comparative information for 2021

	Operating	Capital	2022	2021
<b>Revenue:</b>				
Ministry of Children, Community and Social Services (note 7)	\$ 19,675,793	-	19,675,793	\$ 19,537,459
Children's special allowances	1,183,864	-	1,183,864	1,062,083
Indigenous Services Canada	4,235,437	-	4,235,437	2,406,091
Ontario Child Benefit Equivalent	185,903	-	185,903	93,724
Ministry of Health	7,523	-	7,523	7,523
Other revenue	728,379	-	728,379	536,120
	26,016,899	-	26,016,899	23,643,000
<b>Expenses:</b>				
Salaries	10,771,018	-	10,771,018	9,280,969
Benefits	2,356,115	-	2,356,115	1,987,560
Travel	895,338	-	895,338	716,504
Training and recruitment	80,200	-	80,200	96,209
Building occupancy	714,784	-	714,784	646,451
Purchased services - non-case related	455,620	-	455,620	247,944
Purchased services - case related	127,830	-	127,830	122,514
Program expenses	1,049,660	-	1,049,660	1,275,290
Boarding rates	5,226,997	-	5,226,997	5,181,363
Clients personal needs	952,551	-	952,551	691,641
Medical and related services	243,228	-	243,228	246,782
Promotion and publicity	44,862	-	44,862	79,916
Office	403,511	-	403,511	514,148
Administration fee	-	-	-	114,933
Membership and other fees	56,972	-	56,972	229,076
Technology	449,434	-	449,434	407,444
Transfer to First Nations - Prevention (note 8)	1,423,999	-	1,423,999	1,423,999
Amortization of capital assets	-	359,394	359,394	290,909
	25,252,119	359,394	25,611,513	23,553,652
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 764,780</b>	<b>(359,394)</b>	<b>405,386</b>	<b>\$ 89,348</b>

See accompanying notes to financial statements.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2022, with comparative information for 2021

	2022					
	Unrestricted			Total Unrestricted	Capital	Total
	Operating MCCSS	Operating - ISC	Employment related			
Net assets (deficiency), beginning of year	\$ (419,399)	-	(399,270)	(818,669)	841,332	\$ 22,663
Excess (deficiency) of revenue over expenses	222,095	659,388	(116,703)	764,780	(359,394)	405,386
Net change in investment in capital assets	(212,244)	(238,386)	-	(450,630)	450,630	-
Interfund transfers	421,002	(421,002)	-	-	-	-
<b>Net assets (deficiency), end of the year</b>	<b>\$ 11,454</b>	<b>-</b>	<b>(515,973)</b>	<b>(504,519)</b>	<b>932,568</b>	<b>\$ 428,049</b>

	2021					
	Unrestricted			Total Unrestricted	Capital	Total
	Operating MCCSS	Operating - ISC	Employment related			
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	-
<b>Net assets (deficiency), end of the year</b>	<b>\$ (419,399)</b>	<b>-</b>	<b>(399,270)</b>	<b>(818,669)</b>	<b>841,332</b>	<b>\$ 22,663</b>

See accompanying notes to financial statements.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Cash Flows

Year ended March 31, 2022, with comparative information from 2021

	2022	2021
<b>Cash flows from operating activities:</b>		
Excess (deficiency) of revenue over expenses	\$ 405,386	\$ 139,248
Items not involving cash:		
Amortization of capital assets	359,394	290,909
	<u>764,780</u>	<u>430,157</u>
<b>Change in non-cash working capital:</b>		
Increase in accounts receivable	(1,568,467)	(587,616)
Decrease in Ministry of Children, Community and Social Services receivable	-	181,032
Decrease (increase) in prepaid expenses and deposits	20,702	(48,116)
Increase (decrease) in accounts payable and accrued liabilities	(623,637)	734,817
Increase in vacation entitlement and banked overtime	116,703	110,016
Increase (decrease) in deferred revenue	(1,224,780)	2,665,881
	<u>(2,514,699)</u>	<u>3,486,171</u>
<b>Cash flows from capital activities:</b>		
Capital asset additions	(450,630)	(538,146)
	<u>(450,630)</u>	<u>(538,146)</u>
Increase (decrease) in cash	(2,965,329)	2,948,025
Cash and short-term investments, beginning of year	4,674,735	1,726,710
Cash and short-term investments, end of year	<u>\$ 1,709,406</u>	<u>\$ 4,674,735</u>

See accompanying notes to financial statements.



# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2022

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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:

Asset	Estimated Useful Life - Years
Vehicles	5 years
Furniture and equipment	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, 2022

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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, 2022

## 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:

	2022	2021
Other	\$ 2,257,215	\$ 544,456
Government of Canada	419,130	474,713
Ministry of Social Services Saskatchewan	5,321	43,362
Kunuwanimano Child and Family Services	5,539	45,264
Tikinagan Child and Family Services	1,580	1,300
Native Child and Family Services of Toronto	47,241	50,378
Children's Aid Society of the Districts of Sudbury and Manitoulin (CASDSM)	21,167	20,547
Dilico Anishinabek Family Care	1,195	18,292
CAS Calgary Region Children's Services	2,634	12,614
Ministry of Children and Family Development, BC	7,760	7,760
Nogdawindamin Family & Community Services	19,699	26,189
Niijaansinaanik Child and Family Services	13,375	—
	2,801,856	1,244,875
Allowance for doubtful accounts	(54,841)	(66,327)
	\$ 2,747,015	\$ 1,178,548

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

### 3. Capital assets:

2022	Cost	Accumulated Amortization	Net book value
Computers	\$ 1,733,731	\$ 1,183,739	\$ 549,992
Vehicles	178,936	178,936	—
Furniture and equipment	502,573	283,913	218,660
Leasehold improvements	543,984	380,068	163,916
	\$ 2,959,224	\$ 2,026,656	\$ 932,568

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

### 4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$63,672 (2021 - \$288,406) which includes amounts payable for HST and payroll related taxes.

### 5. Deferred revenue:

	2022	2021
Ontario Child Benefit Equivalent	\$ 646,086	\$ 534,976
Indigenous Services Canada	1,718,809	3,097,599
Comprehensive Community Based Youth Services	42,900	—
	\$ 2,407,795	\$ 3,632,575

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 6. 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 (2021 - \$Nil).

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

	2022	2021
Child Welfare	\$ 17,224,006	\$ 17,249,014
Prevention	1,519,966	1,519,966
COVID-19 Funding	602,604	474,717
Youth in transition and housing support	150,000	150,000
Education Liaison	93,762	93,762
Emergency Evacuation	85,455	—
Mental Health	—	50,000
	<b>\$ 19,675,793</b>	<b>\$ 19,537,459</b>

## 8. 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.

	2022	2021
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
Wikwemikong Unceded Indian Reserve	657,506	657,506
Zhiibaahaasing First Nation	73,424	73,424
	<b>\$ 1,423,999</b>	<b>\$ 1,423,999</b>

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 9. 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 (2021 - \$216,140) from the Canada Revenue Agency. As at March 31, 2022, the balance of the individual RESPs amounts to \$441,475 (2021 - \$443,460) and the Organization has an amount of \$723,960 (2021 - \$698,560) to be deposited to the individuals RESPs which is included within accounts payable and accrued liabilities.

## 10. 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, 2021. The results of this valuation disclosed total going concern actuarial liabilities of \$120,796 million (2021 - \$113,055 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$117,665 million (2021 - \$109,844 million) indicating a going concern actuarial deficit of \$3,131 million (2021 - \$3,211 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 2022 was \$894,943 (2021 - \$780,976) and is included as an expense in the statement of operations.

## 11. Commitments:

The rental obligations for leased properties are as follows:

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2022	\$ 145,063
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## 12. Comparative information:

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

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 13. 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.

## 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.

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, 2022

	Child Welfare	Prevention	YIT and Housing Support Worker	Aboriginal Health and Wellness	Ontario Child Benefit Equivalent	Education Liaison	CRRF & Pandemic Pay	Shkagamik-Kwe Health Centre	COVID-19	Emergency Evacuation	2022 Total
Ministry of Children, Community and Social Services Funding:											
Child Welfare - Operating	\$ 17,224,006	-	-	-	-	-	-	-	-	-	17,224,006
Child Welfare - Prevention	-	1,519,966	-	-	-	-	-	-	-	-	1,519,966
COVID-19 one-time funding	-	-	-	-	-	-	602,604	-	-	85,455	688,059
Other	-	-	150,000	-	-	93,762	-	-	-	-	243,762
Ontario Child Benefit Equivalent	-	-	-	-	185,903	-	-	-	-	-	185,903
Children's special allowances	1,183,864	-	-	-	-	-	-	-	-	-	1,183,864
Other	614,379	-	-	7,523	-	-	-	-	-	-	614,379
Ministry of Health	-	-	-	-	-	-	-	-	-	-	7,523
Other	-	-	-	-	-	-	-	114,000	-	-	114,000
	19,022,249	1,519,966	150,000	7,523	185,903	93,762	602,604	114,000	-	85,455	21,781,462
Expenses:											
Salaries and wages	9,516,433	42,244	84,585	-	-	56,864	366,795	-	-	64,368	10,131,289
Benefits	2,217,445	-	24,431	-	-	10,884	20,184	-	-	4,597	2,277,541
Travel	876,682	-	5,386	-	-	-	2,906	-	-	6,760	891,734
Training and recruitment	71,706	-	173	7,508	-	-	356	-	-	-	79,743
External legal service costs	21,783	-	-	-	-	-	-	-	-	-	21,783
Program expense	54,151	53,723	32,052	15	-	26,014	-	103,742	-	9,380	279,077
Client personal needs	589,703	-	-	-	185,903	-	176,945	-	-	-	952,551
Financial assistance	13,314	-	-	-	-	-	-	-	-	-	13,314
Health and related	229,811	-	-	-	-	-	103	-	-	-	229,914
Building occupancy	684,063	-	-	-	-	-	13,023	-	-	-	697,086
Professional services - non client	205,620	-	-	-	-	-	-	-	-	-	205,620
Promotion and publicity	44,862	-	-	-	-	-	-	-	-	-	44,862
Office	387,341	-	176	-	-	-	9,273	-	-	-	396,790
Memberships and other fees	56,972	-	-	-	-	-	-	-	-	-	56,972
Society Foster, kinship and other care	3,553,834	-	-	-	-	-	-	10,258	-	-	3,564,092
Purchased foster and group care	1,662,905	-	-	-	-	-	-	-	-	-	1,662,905
Admission prevention	105,697	-	-	-	-	-	-	-	-	350	106,047
Technology	415,750	-	-	-	-	-	-	-	-	-	415,750
Transfers to First Nations	-	1,423,999	-	-	-	-	-	-	-	-	1,423,999
	20,708,072	1,519,966	146,803	7,523	185,903	93,762	589,585	114,000	-	85,455	23,451,069
Excess (deficiency) of revenue over expenses before transfers	(1,685,823)	-	3,197	-	-	-	13,019	-	-	-	(1,669,607)
Transfer from Indigenous Services Canada	1,774,998	-	-	-	-	-	-	-	-	-	1,774,998
Excess of revenue over expenses before undemoted items	89,175	-	3,197	-	-	-	13,019	-	-	-	105,391
Adjustment to expenses:											
Transfer for capital purchases	(199,225)	-	-	-	-	-	(13,019)	-	-	-	(212,244)
Change in vacation entitlement and banked overtime	110,050	-	(3,197)	-	-	-	-	-	-	-	106,853
Excess of revenue over expenses	\$ -	-	-	-	-	-	-	-	-	-	-



# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2022

		Non-Residential Services	Residential Services	Legal Services	Travel	Boarding Rates	Infrastructure & Admin Support Services	Technology	Customary Care One-Time Financial Assistance Eligible Expenditures	2022 Total
<b>Revenue:</b>										
Ministry of Children, Community and Social Services	\$	2,879,439	3,796,520	340,690	830,205	5,216,739	3,925,149	212,369	22,895	17,224,006
Children's special allowances		-	1,183,864	-	-	-	-	-	-	1,183,864
Other revenue		-	-	-	-	-	614,379	-	-	614,379
		<b>2,879,439</b>	<b>4,980,384</b>	<b>340,690</b>	<b>830,205</b>	<b>5,216,739</b>	<b>4,539,528</b>	<b>212,369</b>	<b>22,895</b>	<b>19,022,249</b>
<b>Expenses:</b>										
Salaries and wages		3,677,886	3,370,135	270,343	-	-	2,012,760	185,309	-	9,516,433
Benefits		844,895	772,743	69,938	-	-	529,869	-	-	2,217,445
Travel		-	-	-	830,205	-	46,477	-	-	876,682
Training and recruitment		4,216	52,273	488	-	-	14,729	-	-	71,706
External legal service costs		-	-	21,783	-	-	-	-	-	21,783
Program expense		42,438	11,713	-	-	-	-	-	-	54,151
Client personal needs		-	567,357	-	-	-	-	-	22,346	589,703
Financial assistance		13,314	-	-	-	-	-	-	-	13,314
Health and related		-	229,811	-	-	-	-	-	-	229,811
Building occupancy		-	-	-	-	-	684,063	-	-	684,063
Professional services - non client		-	10,070	-	-	-	195,550	-	-	205,620
Promotion and publicity		-	-	-	-	-	44,862	-	-	44,862
Office		-	-	-	-	-	387,341	-	-	387,341
Membership and other fees		-	-	406	-	-	56,566	-	-	56,972
Society, foster, kinship and other care		-	-	-	-	3,553,834	-	-	-	3,553,834
Purchased foster and group care		-	-	-	-	1,662,905	-	-	-	1,662,905
Admission prevention		105,148	-	-	-	-	-	-	549	105,697
Technology		-	-	-	-	-	384,104	31,646	-	415,750
		<b>4,687,897</b>	<b>5,014,102</b>	<b>362,958</b>	<b>830,205</b>	<b>5,216,739</b>	<b>4,356,321</b>	<b>216,955</b>	<b>22,895</b>	<b>20,708,072</b>
<b>Excess (deficiency) of revenue over expenses before transfers</b>										
		<b>(1,808,458)</b>	<b>(33,718)</b>	<b>(22,268)</b>	<b>-</b>	<b>-</b>	<b>183,207</b>	<b>(4,586)</b>	<b>-</b>	<b>(1,685,823)</b>
<b>Transfer from Indigenous Services Canada</b>										
		<b>1,766,708</b>	<b>-</b>	<b>8,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,774,998</b>
<b>Excess (deficiency) of revenue over expenses before undermoted items</b>										
		<b>(41,750)</b>	<b>(33,718)</b>	<b>(13,978)</b>	<b>-</b>	<b>-</b>	<b>183,207</b>	<b>(4,586)</b>	<b>-</b>	<b>89,175</b>
<b>Transfer for capital purchases</b>										
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(199,225)</b>	<b>-</b>	<b>-</b>	<b>(199,225)</b>
<b>Change in vacation entitlement and banked overtime</b>										
		<b>41,750</b>	<b>33,718</b>	<b>13,978</b>	<b>-</b>	<b>-</b>	<b>16,018</b>	<b>4,586</b>	<b>-</b>	<b>110,050</b>
<b>Excess of revenue over expenses</b>										
	<b>\$</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Federal Funding

Year ended March 31, 2022

	CHRT	Jordan's Principle	Jordan's Principle - Individual claims	Remoteness	2022 Total
<b>Revenue:</b>					
Indigenous Services Canada	\$ 2,152,421	810,949	742,284	529,783	4,235,437
<b>Expenses:</b>					
Salaries and wages	279,004	360,725	-	-	639,729
Benefits	-	78,574	-	-	78,574
Travel	212	3,392	-	-	3,604
Training and recruitment	-	457	-	-	457
Program expense	98,357	117,801	321,282	233,144	770,584
Building occupancy	-	-	-	17,698	17,698
Professional services - non client	-	250,000	-	-	250,000
Office	(150)	-	-	6,871	6,721
Membership and other fees	-	-	-	-	-
Technology	-	-	-	33,684	33,684
	377,423	810,949	321,282	291,397	1,801,051
Transfer to Child Welfare	(1,774,998)	-	-	-	(1,774,998)
<b>Excess of revenue over expenses before undermoted items</b>	-	-	421,002	238,386	659,388
Transfer for capital purchases	-	-	-	(238,386)	(238,386)
Change in vacation entitlement and banked overtime	-	9,850	-	-	9,850
<b>Excess of revenue over expenses</b>	\$ -	-	421,002	-	421,002