

Financial Statements of

**NOGDAWINDAMIN FAMILY AND
COMMUNITY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2021



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Nogdawindamin Family and Community Service

Opinion

We have audited the accompanying financial statements of Nogdawindamin Family and Community Services (the Organization), 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 Nogdawindamin Family and Community 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 Organization 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.

Other Matter – Comparative Information

The financial statements for the year ended March 31, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 2, 2020.



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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- 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 Organization'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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

July 27, 2021

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Financial Position

March 31, 2021, with comparative information for 2020


	2021	2020
Assets		
Current assets:		
Cash	\$ 10,461,206	5,868,603
Accounts receivable (note 2)	166,933	1,945,617
Prepaid expenses and deposits	145,037	260,688
	<u>10,773,176</u>	<u>8,074,908</u>
Capital assets (note 3)	6,040,041	6,356,013
	<u>\$ 16,813,217</u>	<u>14,430,921</u>

Liabilities and Net Assets (Deficit)

Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 5,663,142	3,414,671
Deferred revenue (note 6)	3,588,955	3,912,869
	<u>9,252,097</u>	<u>7,327,540</u>
Net assets (deficiency):		
Unrestricted net deficit	(372,952)	(426,323)
Reserves (note 7)	1,894,031	1,173,691
Investment in capital assets	6,040,041	6,356,013
	<u>7,561,120</u>	<u>7,103,381</u>
Commitments (note 10)		
	<u>\$ 16,813,217</u>	<u>14,430,921</u>

See accompanying notes to financial statements.

On behalf of the Board:


 _____ Director Chief Executive Officer


 _____ Director Board President

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Operations

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

	2021	2020
Revenue:		
Ministry of Children, Community and Social Services	\$ 24,425,958	\$ 24,119,042
Department of Indigenous Services Canada (note 8)	26,337,445	24,923,888
Alternative care	289,532	156,799
Children's special allowance	934,698	779,974
Disability tax credit	34,840	38,024
Other	518,513	192,741
	<u>52,540,986</u>	<u>50,210,468</u>
Expenses:		
Salaries		
- Staff	23,477,717	20,763,465
- Benefits	5,091,496	4,620,532
Boarding	4,403,042	3,340,006
Building occupancy	1,693,769	2,164,865
Client personal needs	1,090,885	1,258,097
Cultural program	524,872	294,415
Financial assistance	2,266,700	2,366,639
Health and related costs	229,240	232,259
OCBE expenses	99,457	7,638
Office administration	581,547	673,152
Other	194,630	181,861
Programs expenses		
- Internal	433,958	539,070
- External	8,121,137	7,123,208
Professional services - client	921,076	624,781
Professional services - non- client	114,693	164,861
Promotion and publicity	57,208	160,568
Repairs and maintenance	-	186,901
Technology	320,715	309,328
Training and recruitment	301,860	284,201
Travel	867,243	2,021,280
Expenditure recovery	(176,397)	(357,495)
	<u>50,614,848</u>	<u>46,959,632</u>
Excess of revenue over expenses before amortization	1,926,138	3,250,836
Amortization of capital assets	1,468,399	1,353,761
Excess of revenue over expenses	<u>\$ 457,739</u>	<u>\$ 1,897,075</u>

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Changes in Net Assets (Deficiency)

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

				2021	
		Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficiency), beginning of year	\$	1,173,691	6,356,013	(426,323)	\$ 7,103,381
Excess (deficiency) of revenues over expenses		-	(1,483,138)	1,940,877	457,739
Capital assets acquired		-	1,167,166	(1,167,166)	-
Transfer to (from) reserves		720,340	-	(720,340)	-
Net assets (deficiency), beginning of year	\$	1,894,031	6,040,041	(372,952)	\$ 7,561,120

				2020	
		Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficiency), beginning of year	\$	875,220	4,698,166	(367,080)	\$ 5,206,306
Excess (deficiency) of revenues over expenses		-	(1,353,761)	3,250,836	1,897,075
Capital assets acquired		-	3,011,608	(3,011,608)	-
Transfer to (from) reserves		298,471	-	(298,471)	-
Net assets (deficiency), end of the year	\$	1,173,691	6,356,013	(426,323)	\$ 7,103,381

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Cash Flows

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

	2021	2020
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 457,739	\$ 1,897,075
Adjustment for:		
Amortization of capital assets	1,468,399	1,353,761
Loss on disposal of capital assets	14,739	-
	<u>1,940,877</u>	<u>3,250,836</u>
Change in non-cash working capital:		
Decrease in accounts receivable	1,778,684	2,591,526
Decrease in due to funder	-	(772,867)
Decrease (increase) in prepaid expenses and deposits	115,651	(42,008)
Increase (decrease) in accounts payable and accrued liabilities	2,248,471	(719,195)
(Decrease) increase in deferred revenue	(323,914)	3,907,994
	<u>5,759,769</u>	<u>8,216,286</u>
Cash flows from capital activities:		
Capital asset additions	(1,167,166)	(3,011,608)
Increase in cash	4,592,603	5,204,678
Cash, beginning of year	5,868,603	663,925
Cash, end of year	<u>\$ 10,461,206</u>	<u>\$ 5,868,603</u>

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements

Year ended March 31, 2021

Nogdawindamin Family and Community 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
Buildings	40 years
Signs	5 years
Equipment, furniture and fixtures	10 years
Computer hardware	3 – 5 years
Computer software	3 years
Leasehold improvements	5 years
Vehicles (\$5,000 residual)	5 years

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(d) Vacation entitlements and banked overtime:

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

(e) Cash:

Cash includes amounts deposited with a chartered bank.

(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.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(h) Financial instruments (continued):

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.

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
Indigenous Services Canada	\$ –	\$ 1,185,223
Ministry of Children, Community and Social Services	–	491,387
Government of Canada – HST	130,453	192,808
Other	36,480	76,199
	<u>\$ 166,933</u>	<u>\$ 1,945,617</u>

At March 31, 2021, the Organization has been approved from Indigenous Services Canada to receive funding up to \$2,321,136 for future projects. These amounts will be recognized as revenue and receivable in the period in which the related expenses are incurred.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

3. Capital assets:

2021	Cost	Accumulated Amortization	Net book value
Buildings	\$ 940,946	46,891	894,055
Signs	99,630	50,275	49,355
Equipment, furniture and fixtures	2,973,850	1,177,612	1,796,238
Computer hardware	1,810,053	1,579,598	230,455
Computer software	910,544	625,058	285,486
Leasehold improvements	3,195,007	1,408,931	1,786,076
Vehicles	1,552,634	554,258	998,376
	\$11,482,664	5,442,623	6,040,041

2020	Cost	Accumulated Amortization	Net book value
Buildings	\$ 507,772	23,610	484,162
Signs	99,630	38,804	60,826
Equipment, furniture and fixtures	2,937,898	897,517	2,040,381
Computer hardware	1,602,929	1,331,611	271,318
Computer software	568,711	497,233	71,478
Leasehold improvements	3,177,605	766,215	2,411,390
Vehicles	1,445,430	428,972	1,016,458
	\$10,339,975	3,983,962	6,356,013

4. Accounts payable and accrued liabilities:

	2021	2020
Trade accounts payable and accruals	\$ 4,933,161	\$ 2,530,206
Government remittances payable	212,405	371,517
Accrued vacation pay	517,576	512,948
	\$ 5,663,142	\$ 3,414,671

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

5. 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 \$218,860 (2020 – \$208,640) from the Canada Revenue Agency. As at March 31, 2021, the balance of the individual RESPs amounts to \$732,861 (2020 – \$551,737) and the Organization has an amount of \$433,159 (2020 – \$300,000) to be deposited to the individuals RESPs.

6. Deferred revenue:

	2021	2020
Indigenous Services Canada:		
Children’s mental health	\$ 854,278	\$ 491,946
Jordan's Principle – Individual Submissions	393,904	1,620,903
Remoteness funding	411,739	–
Family well being	360,023	–
Cultural services	305,153	–
Wage enhancement	267,132	–
Wellness clinic	230,444	17,663
Adult mental health	126,996	–
Neonatal	95,495	–
Intervention	90,117	–
Traditional healthier	66,733	–
Round house and family treatment centre	61,767	–
Multi-year planning	40,426	–
Aunties and grandmothers	15,049	–
Child welfare capacity	–	1,782,357
	3,319,256	3,912,869
Other	269,699	–
	\$ 3,588,955	\$ 3,912,869

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

7. Reserves:

	April 1, 2020	Transfers to	Transfers from	March 31, 2021
Indigenous Services Canada:				
Canadian Human Rights Tribunal	\$ 558,555	–	–	\$ 558,555
Multi-Year planning	364,066	19,902	(364,066)	19,902
Family Well-being	251,070	–	(251,070)	–
Ministry of Children, Community and Social Services:				
Balance budget fund	–	1,315,574	–	1,315,574
2021 balances	\$ 1,173,691	1,335,476	(615,136)	\$ 1,894,031
2020 balances	\$ 875,220	615,136	(316,665)	\$ 1,173,691

8. Indigenous Service Canada funding:

Nogdawindamin has a contribution arrangement with Indigenous Service Canada (ISC). The funds are used by the organization to administer its operations and provide service in accordance with the terms of the funding arrangement. The following is a reconciliation of the funding provided.

	2021	2020
ISC funding per confirmation	\$ 26,794,336	\$ 28,307,463
ISC funding receivable in prior year	(1,125,656)	(1,428,796)
ISC funding deferred in the prior year	3,912,869	–
ISC funding deferred in the current year	(3,319,256)	(2,758,550)
Other funds not on confirmation	75,152	803,771
	\$ 26,337,445	\$ 24,923,888

9. 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 \$109,844 million (2020 – \$104,290 million) indicating a going concern actuarial deficit of \$3,211 million (2020 – \$3,397 million). 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 \$1,711,359 (2020 – \$1,552,382) and is included as an expense in the statement of operations.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

10. Commitments:

The Organization has entered into various lease agreements for building rentals for the next four years. Total commitments are as follows:

2022	\$ 1,311,805
2023	510,798
2024	110,658
2025	94,000

11. 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.

(c) Other risk:

The Organization's main source of revenue is government operating grants. 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. In the summer of 2020, certain in person services restarted with the organization currently utilizing a hybrid model for the delivery of services in compliance with Public Health regulations.

The impact of COVID-19 is expected to 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.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

12. Surplus reconciliation:

	2021
Excess of revenue over expenses per the statement of operations	\$ 457,739
Add: Amortization	1,468,399
Less: Capital expenditures	(1,167,166)
Change in vacation entitlement and banked overtime	(38,632)
Transfers to reserves	(720,340)
Excess of revenue over expenses for funding purposes	\$ —

13. Comparative information:

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

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes

Year ended March 31, 2021

	Provincial Programs - Schedule 1	Federal Programs - Schedule 2	Total
Revenue:			
Ministry of Community and Social Services	\$ 24,425,958	-	\$ 24,425,958
Indigenous Services Canada - Jordan's Principle	-	7,683,604	7,683,604
Indigenous Services Canada - CHRT	8,982,124	11,820,328	20,802,452
Alternative care	289,532	-	289,532
Children's special allowance	934,698	-	934,698
Disability tax credit	34,840	-	34,840
Other	429,662	88,851	518,513
	35,096,814	19,592,783	54,689,597
Expenses:			
Salaries			
- Staff	14,822,703	8,655,014	23,477,717
- Benefits	3,260,948	1,830,548	5,091,496
Administration	(1,296,531)	(75,856)	(1,372,387)
Boarding	3,935,165	467,877	4,403,042
Building occupancy	1,296,133	397,636	1,693,769
Capital expenditures	980,864	119,553	1,100,417
Client personal needs	881,127	209,758	1,090,885
Cultural program	4,878	519,994	524,872
Financial assistance	489,688	1,777,012	2,266,700
Health and related costs	197,205	32,035	229,240
OCBE expenses	81,061	18,396	99,457
Office administration	456,522	125,025	581,547
Other	194,137	493	194,630
Programs expenses			
- Internal	305,745	1,324,203	1,629,948
- External	6,602,235	1,518,902	8,121,137
Professional services - client	275,678	645,398	921,076
Professional services - non- client	39,566	75,127	114,693
Promotion and publicity	32,748	24,460	57,208
Technology	361,783	25,681	387,464
Training and recruitment	138,150	163,710	301,860
Travel	682,803	184,440	867,243
	33,742,608	18,039,406	51,782,014
Excess of revenue over expenses before undernoted items	1,354,206	1,553,377	2,907,583
Adjustments:			
Funding deferred for future periods	-	(2,148,611)	(2,148,611)
Transfer from reserve	-	615,136	615,136
Transfer (to) reserve	(1,315,574)	(19,902)	(1,335,476)
Change in vacation entitlement and banked overtime	(38,632)	-	(38,632)
Excess of revenue over expenses	\$ -	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Provincial Programs
Schedule 1

Year ended March 31, 2021

	Community Prevention	Child Welfare Capacity	Youth Justice	Housing Support	Youth in Transition	Education Liaison	Total
Revenue:							
Ministry of Community and Social Services	\$ 1,948,721	22,152,212	78,456	75,000	75,000	96,569	\$ 24,425,958
Indigenous Services Canada - CHRT	13,074	8,922,883	12,416	11,073	11,188	11,490	8,982,124
Alternative care	-	289,532	-	-	-	-	289,532
Children's special allowance	-	934,698	-	-	-	-	934,698
Disability tax credit	-	34,840	-	-	-	-	34,840
Other	-	429,662	-	-	-	-	429,662
	1,961,795	32,763,827	90,872	86,073	86,188	108,059	35,096,814
Expenses:							
Salaries							
- Staff	102,602	14,449,156	69,715	67,042	66,133	68,055	14,822,703
- Benefits	22,780	3,180,978	15,312	15,630	13,292	12,956	3,260,948
Administration	(98)	(1,295,887)	(179)	(16)	(350)	(1)	(1,296,531)
Boarding	-	3,934,746	122	69	228	-	3,935,165
Building occupancy	-	1,296,133	-	-	-	-	1,296,133
Capital expenditures	-	980,864	-	-	-	-	980,864
Client personal needs	-	880,820	-	156	151	-	881,127
Cultural program	-	4,678	200	-	-	-	4,878
Financial assistance	1,152	488,277	34	109	116	-	489,688
Health and related costs	-	197,205	-	-	-	-	197,205
OCBE expenses	-	81,061	-	-	-	-	81,061
Office administration	1,006	451,972	903	1,405	881	355	456,522
Other	-	193,837	-	-	-	300	194,137
Programs expenses							
- Internal	82,653	191,249	1,801	1,233	2,434	26,375	305,745
- External	1,751,672	4,850,563	-	-	-	-	6,602,235
Professional services - client	-	275,678	-	-	-	-	275,678
Professional services - non- client	-	39,566	-	-	-	-	39,566
Program resources							
Promotion and publicity	-	32,748	-	-	-	-	32,748
Technology	-	361,783	-	-	-	-	361,783
Training and recruitment	23	138,127	-	-	-	-	138,150
Travel	5	676,067	2,964	445	3,303	19	682,803
	1,961,795	31,409,621	90,872	86,073	86,188	108,059	33,742,608
Excess (deficiency) of revenue over expenses before undernoted items	-	1,354,206	-	-	-	-	1,354,206
Adjustments:							
Transfer (to) reserve	-	(1,315,574)	-	-	-	-	(1,315,574)
Change in vacation entitlement and banked overtime	-	(38,632)	-	-	-	-	(38,632)
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Federal Programs
Schedule 2A

Year ended March 31, 2021

	Jordan's Principle Children in Care	Children's Mental Health	Aunties and Grandmothers	Jordan's Principle Individual Submissions	Neonatal	Family Well Being	Round House and Family Treatment Centre	Adult Mental Health	Subtotal A
Revenue:									
Indigenous Services Canada - Jordan's Principle	\$ 484,000	3,656,317	-	2,861,134	-	-	-	-	\$ 7,001,451
Indigenous Services Canada - CHRT	45,325	289,082	687,210	24,436	935,726	3,405,700	178,144	1,498,178	7,063,801
Other	25,313	-	-	(462)	1,000	-	-	-	25,851
	554,638	3,945,399	687,210	2,885,108	936,726	3,405,700	178,144	1,498,178	14,091,103
Expenses:									
Salaries									
- Staff	476,318	2,369,527	79,686	285,822	393,224	1,869,482	67,837	493,269	6,035,165
- Benefits	94,158	564,852	22,872	28,890	81,054	429,928	13,772	127,619	1,363,145
Administration	(29,184)	(14,043)	(39)	(10,539)	(4,403)	(8,900)	(19)	(608)	(67,735)
Boarding	-	150	-	459,819	1,070	478	-	-	461,517
Building occupancy	-	121,699	54	11,400	97,233	89,101	-	19,274	338,761
Capital expenditures	-	1,671	-	-	45,444	9,276	-	-	56,391
Client personal needs	496	3,768	-	190,806	223	7,064	-	254	202,611
Cultural program	-	-	87	-	29	1,487	-	1,270	2,873
Financial assistance	-	12,764	-	1,311,686	69,275	321,922	-	6,190	1,721,837
Health and related costs	-	-	-	30,735	-	1,300	-	-	32,035
OCBE expenses	-	-	-	18,396	-	-	-	-	18,396
Office administration	2,942	38,993	1,244	1,060	18,159	21,627	1,210	8,908	94,143
Other	-	-	-	12	-	128	-	-	140
Programs expenses									
- Internal	120	10,803	11,069	31,359	135,716	446,410	14,073	105,915	755,465
- External	-	417,401	524,214	-	-	-	-	577,287	1,518,902
Professional services - client	-	17,374	-	446,742	-	382	-	-	464,498
Professional services - non- client	-	-	2,500	47,515	-	184	5	-	50,204
Promotion and publicity	-	72	9,284	-	-	10,553	3,000	-	22,909
Technology	-	6,435	-	3,413	-	1,560	-	-	11,408
Training and recruitment	(1,567)	5,826	20,028	-	717	44,461	16,368	29,012	114,845
Travel	11,355	25,775	1,162	27,992	3,490	50,304	131	2,792	123,001
	554,638	3,583,067	672,161	2,885,108	841,231	3,296,747	116,377	1,371,182	13,320,511
Excess (deficiency) of revenue over expenses before undernoted items									
	-	362,332	15,049	-	95,495	108,953	61,767	126,996	770,592
Adjustments:									
Funding deferred for future periods	-	(362,332)	(15,049)	-	(95,495)	(360,023)	(61,767)	(126,996)	(1,021,662)
Transfer from reserve	-	-	-	-	-	251,070	-	-	251,070
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	-	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Federal Programs
Schedule 2B

Year ended March 31, 2021

	Child Welfare Law Development	Cultural Services	Multi-Year Planning	Wellness Clinic	Intervention	Traditional Healer	Shkagamik-Kwe COVID-19 Project	Remoteness Funding	Subtotal B	Total - Federal Programs
Revenue:										
Indigenous Services Canada - Jordan's Principle	\$ -	-	-	682,153	-	-	-	-	682,153	\$ 7,683,604
Indigenous Services Canada - CHRT	59,567	3,493,323	40,426	21,332	412,131	289,914	-	439,834	4,756,527	11,820,328
Other	-	-	-	-	-	-	63,000	-	63,000	88,851
	59,567	3,493,323	40,426	703,485	412,131	289,914	63,000	439,834	5,501,680	19,592,783
Expenses:										
Salaries										
- Staff	20,660	1,817,317	232,083	219,637	218,447	111,705	-	-	2,619,849	8,655,014
- Benefits	4,507	320,164	44,462	45,680	34,498	18,092	-	-	467,403	1,830,548
Administration	(194)	(4,367)	(1,281)	(315)	(91)	(63)	(1,810)	-	(8,121)	(75,856)
Boarding	-	-	-	-	-	-	6,360	-	6,360	467,877
Building occupancy	-	32,668	451	25,556	200	-	-	-	58,875	397,636
Capital expenditures	-	63,162	-	-	-	-	-	-	63,162	119,553
Client personal needs	-	37	-	-	1,051	-	6,059	-	7,147	209,758
Cultural program	-	457,425	-	-	-	59,696	-	-	517,121	519,994
Financial assistance	-	5,264	69	-	232	-	49,610	-	55,175	1,777,012
Health and related costs	-	-	-	-	-	-	-	-	-	32,035
OCBE expenses	-	-	-	-	-	-	-	-	-	18,396
Office administration	40	19,144	3,091	7,234	745	628	-	-	30,882	125,025
Other	-	-	333	20	-	-	-	-	353	493
Programs expenses										
- Internal	13,210	406,098	49,649	2,223	34,580	32,102	2,781	28,095	568,738	1,324,203
- External	-	-	-	-	-	-	-	-	-	1,518,902
Professional services - client	-	-	-	180,900	-	-	-	-	180,900	645,398
Professional services - non- client	6,933	735	13,530	3,725	-	-	-	-	24,923	75,127
Promotion and publicity	10,149	1,647	(10,245)	-	-	-	-	-	1,551	24,460
Technology	-	8,678	2,788	2,807	-	-	-	-	14,273	25,681
Training and recruitment	-	10,231	4,762	1,796	32,076	-	-	-	48,865	163,710
Travel	4,262	49,967	4,472	1,441	276	1,021	-	-	61,439	184,440
	59,567	3,188,170	344,164	490,704	322,014	223,181	63,000	28,095	4,718,895	18,039,406
Excess (deficiency) of revenue over expenses before undernoted items										
	-	305,153	(303,738)	212,781	90,117	66,733	-	411,739	782,785	1,553,377
Adjustments:										
Funding deferred for future periods	-	(305,153)	(40,426)	(212,781)	(90,117)	(66,733)	-	(411,739)	(1,126,949)	(2,148,611)
Transfer from reserve	-	-	364,066	-	-	-	-	-	364,066	615,136
Transfer (to) reserve	-	-	(19,902)	-	-	-	-	-	(19,902)	(19,902)
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	-	-	-	\$ -