

Financial Statements of

**NOGDAWINDAMIN FAMILY AND  
COMMUNITY SERVICES**

And Independent Auditor's Report thereon

Year ended March 31, 2023



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## INDEPENDENT AUDITOR'S 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, 2023
- 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, 2023, 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 “***Auditor’s Responsibilities for the Audit of the Financial Statement***” 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.

### ***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.

### ***Auditor's 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 auditor's 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.
- 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 auditor's 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 auditor's report. However, future events or conditions may cause the Organization 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

July 25, 2023

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES


Statement of Financial Position


March 31, 2023, with comparative information for 2022

	2023	2022
<b>Assets</b>		
Current assets:		
Cash	\$ 19,243,136	9,346,932
Accounts receivable (note 2)	982,904	2,280,990
Prepaid expenses and deposits	67,834	59,884
	<u>20,293,874</u>	<u>11,687,806</u>
Capital assets (note 3)	3,702,688	4,969,394
	<u>\$ 23,996,562</u>	<u>16,657,200</u>
<b>Liabilities and Net Assets (Deficit)</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 7,852,590	5,992,430
Due to funder (note 5)	2,749,124	874,453
Deferred revenue (note 7)	9,290,365	4,510,882
	<u>19,892,079</u>	<u>11,377,765</u>
Net assets (deficit):		
Unrestricted net deficit	(101,112)	(201,776)
Reserves (note 8)	502,907	511,817
Investment in capital assets	3,702,688	4,969,394
	<u>4,104,483</u>	<u>5,279,435</u>
Commitments (note 11)		
	<u>\$ 23,996,562</u>	<u>16,657,200</u>

See accompanying notes to financial statements.

On behalf of the Board:

 \_\_\_\_\_ Director

 \_\_\_\_\_ Director

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

## Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Revenue:		
Ministry of Children, Community and Social Services	\$ 23,180,173	\$ 24,236,826
Department of Indigenous Services Canada (note 9)	32,819,123	30,459,090
Alternative care	267,553	207,231
Children's special allowance	1,086,906	986,297
Disability tax credit	28,894	31,058
Other	1,556,544	984,323
	<u>58,939,193</u>	<u>56,904,825</u>
Expenses:		
Salaries		
- Staff	27,955,785	26,379,337
- Benefits	6,566,282	6,147,979
Boarding	5,047,302	5,127,928
Building occupancy	2,516,790	2,040,145
Client personal needs	1,412,018	1,260,181
Cultural program	236,223	391,685
Financial assistance	2,101,384	2,540,123
Health and related costs	262,051	329,829
OCBE expenses	183,217	369,069
Office administration	498,247	545,549
Other	355,654	333,416
Programs expenses		
- Internal	914,173	756,087
- External	7,418,887	7,183,008
Professional services - client	871,155	678,794
Professional services - non- client	185,201	290,710
Promotion and publicity	59,350	126,568
Repairs and maintenance	2,856	13,048
Technology	430,339	438,199
Training and recruitment	180,919	408,400
Travel	1,865,608	1,148,243
Expenditure recovery	(284,086)	(206,767)
	<u>58,779,355</u>	<u>56,301,531</u>
Excess of revenue over expenses before amortization	159,838	603,294
Amortization of capital assets	1,334,790	1,504,968
Deficiency of revenue over expenses	<u>\$ (1,174,952)</u>	<u>\$ (901,674)</u>

See accompanying notes to financial statements.

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Changes in Net Assets (Deficit)

Year ended March 31, 2023, with comparative information for 2022

	2023			
	Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$ 511,817	4,969,394	(201,776)	\$ 5,279,435
Excess (deficiency) of revenues over expenses	-	(1,580,875)	405,923	(1,174,952)
Capital assets acquired	-	314,169	(314,169)	-
Transfer to (from) reserves	(8,910)	-	8,910	-
<b>Net assets (deficit), end of year</b>	<b>\$ 502,907</b>	<b>3,702,688</b>	<b>(101,112)</b>	<b>\$ 4,104,483</b>

	2022			
	Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$ 1,894,031	6,040,041	(372,952)	\$ 7,561,120
Excess (deficiency) of revenues over expenses	-	(1,529,968)	628,294	(901,674)
Funding settlements	-	-	(1,380,011)	(1,380,011)
Capital assets acquired	-	459,321	(459,321)	-
Transfer to (from) reserves	(1,382,214)	-	1,382,214	-
<b>Net assets (deficit), end of the year</b>	<b>\$ 511,817</b>	<b>4,969,394</b>	<b>(201,776)</b>	<b>\$ 5,279,435</b>

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

## Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash flows from operating activities:		
Deficiency of revenue over expenses	\$ (1,174,952)	\$ (901,674)
Adjustment for:		
Amortization of capital assets	1,334,790	1,504,968
(Gain) loss on disposal of capital assets	(201,950)	4,325
Funding settlements	-	(1,380,011)
	(42,112)	(772,392)
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	1,298,086	(2,114,057)
Increase in due to funder	1,874,671	874,453
(Increase) decrease in prepaid expenses and deposits	(7,950)	85,153
Increase in accounts payable and accrued liabilities	1,860,160	329,288
Increase in deferred revenue	4,779,483	921,927
	9,762,338	(675,628)
Cash flows from capital activities:		
Capital asset additions	(314,169)	(459,321)
Proceeds on disposal of capital assets	448,035	20,675
	133,866	(438,646)
Increase (decrease) in cash	9,896,204	(1,114,274)
Cash, beginning of year	9,346,932	10,461,206
Cash, end of year	\$ 19,243,136	\$ 9,346,932

See accompanying notes to financial statements.



# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements

Year ended March 31, 2023

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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:

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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

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# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 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, 2023

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## 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") and Indigenous Services Canada ("ISC"). The operations of the Organization are therefore subject to audit by the Ministry and ISC with possible audit adjustments repayable to the Ministry and ISC.

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

### (j) Asset retirement obligations:

The Organization recognizes the fair value of an Asset Retirement Obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for asset retirement obligations has not been recorded in these financial statements. Given the nature of the assets, the age of the facilities and the remediation work completed to date it was determined there is no further legal obligation on the part of the Organization to complete remediation efforts.

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 2. Accounts receivable:

	2023	2022
Indigenous Services Canada	\$ 198,091	\$ 2,088,096
Government of Canada – HST	192,063	161,250
Other	592,750	31,644
	<b>\$ 982,904</b>	<b>\$ 2,280,990</b>

## 3. Capital assets:

2023	Cost	Accumulated Amortization	Net book value
Buildings	\$ 940,946	\$ 93,938	\$ 847,008
Signs	99,630	93,397	6,233
Equipment, furniture and fixtures	3,138,741	1,735,267	1,403,474
Computer hardware	2,117,904	1,854,629	263,275
Computer software	910,744	866,377	44,367
Leasehold improvements	3,221,813	2,555,715	666,098
Vehicles	793,768	321,535	472,233
	<b>\$11,223,546</b>	<b>\$ 7,520,858</b>	<b>\$ 3,702,688</b>
2022	Cost	Accumulated Amortization	Net book value
Buildings	\$ 940,946	\$ 70,415	\$ 870,531
Signs	99,630	66,591	33,039
Equipment, furniture and fixtures	3,020,673	1,453,386	1,567,287
Computer hardware	2,149,156	1,776,432	372,724
Computer software	910,744	752,599	158,145
Leasehold improvements	3,220,435	2,048,321	1,172,114
Vehicles	1,488,941	693,387	795,554
	<b>\$11,830,525</b>	<b>\$ 6,861,131</b>	<b>\$ 4,969,394</b>

## 4. Accounts payable and accrued liabilities:

	2023	2022
Trade accounts payable and accruals	\$ 7,286,171	\$ 5,366,166
Government remittances payable	78,020	248,686
Accrued vacation pay	488,399	377,578
	<b>\$ 7,852,590</b>	<b>\$ 5,992,430</b>

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 5. Due to funder:

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

	2023	2022
Ministry of Children, Community and Social Services:		
Child welfare – surplus for the balanced budget fund	\$ 2,749,124	\$ 724,453
Child welfare – community and prevention	–	150,000
	<b>\$ 2,749,124</b>	<b>\$ 874,453</b>

## 6. Trust accounts:

The Organization receives Children's Special Allowance ("CSA") payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children, Community and Social Services, a portion of the CSA 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 \$241,520 (2022 – \$234,940) from the Canada Revenue Agency. As at March 31, 2023, the balance of the individual RESPs amounts to \$1,029,287 (2022 – \$854,453) and the Organization has an amount of \$599,661 (2022 – \$560,541) to be deposited to the individuals RESPs.

## 7. Deferred revenue:

	2023	2022
Indigenous Services Canada:		
Children's mental health	\$ 1,689,958	\$ 854,278
Cultural services	1,149,670	316,755
Family well being	1,042,473	257,955
Behaviour Therapy	992,313	472,271
Wage enhancement	887,242	575,314
Adult mental health	845,536	364,734
Intervention	437,125	307,858
Remoteness funding	336,254	336,254
Wellness clinic	333,701	316,429
Multi-year planning	266,249	266,249
Neonatal	244,771	42,923
Aunties and grandmothers	222,353	96,428
Jordan's Principle – Case managers	170,182	–
Traditional healer	177,399	63,479
Round house and family treatment centre	94,842	85,245
Post majority care	57,979	–
	<b>8,948,047</b>	<b>4,356,172</b>
Language - FNCCEC	307,154	154,710
Shkagamik Kwe	35,164	–
	<b>\$ 9,290,365</b>	<b>\$ 4,510,882</b>

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 8. Reserves:

	April 1, 2022	Transfers to	Transfers from	March 31, 2023
Indigenous Services Canada:				
Canadian Human Rights Tribunal	\$ 491,915	–	(7,640)	\$ 484,275
Multi-Year planning	19,902	–	(1,270)	18,632
2023 balances	\$ 511,817	–	(8,910)	\$ 502,907
2022 balances	\$ 1,894,031	–	(1,382,214)	\$ 511,817

The Ministry manages a Child Welfare Balanced Budget Fund and allows child welfare societies to request funding in an amount up to their prior years' surpluses, under certain circumstances, to balance their budgets. The Organization has \$681,687 available in a dedicated fund held by the Ministry that is not included in the Organization's financial statements or the reserve balances disclosed above. The Organization anticipates an additional \$1,012,336 to be added this fund based on the current year Child Welfare surplus and available for the Organization's use within three years.

## 9. Indigenous Service Canada funding:

The Organization has a contribution arrangement with Indigenous Services 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.

	2023	2022
ISC funding per confirmation	\$ 38,412,477	\$ 30,226,554
ISC funding receivable in prior year	(1,154,463)	–
ISC funding receivable in the current year	198,091	1,154,462
ISC funding deferred in the prior year	–	896,981
ISC funding deferred in the current year	(4,636,982)	(1,818,907)
	\$ 32,819,123	\$ 30,459,090

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 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, 2022. The results of this valuation disclosed total going concern actuarial liabilities of \$130,306 million (2022 – \$120,796 million) in respect of benefits accrued for service with total going concern actuarial asset at that date of \$123,628 million (2022 – \$117,665 million) indicating a going concern actuarial deficit of \$6,678 million (2022 – \$3,131 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 2023 was \$2,075,248 (2022 – \$1,917,512) and is included as an expense in the statement of operations.

## 11. Commitments:

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

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2024	\$ 1,878,595
2025	1,554,674
2026	746,184
2027	661,972
2028	578,002

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## 12. 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.

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 13. Deficit reconciliation:

	2023
Deficiency of revenue over expenses per the statement of operations	\$ (1,174,952)
Add: Amortization	1,334,790
Transfers from reserves	8,910
Change in vacation entitlement and banked overtime	145,421
Less: Capital expenditures	(314,169)
<u>Excess of revenue over expenses for funding purposes</u>	<u>\$ -</u>

## 14. Comparative information:

Certain 2022 financial information has been reclassified to conform with the financial statement presentation adopted for 2023.



# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes

Year ended March 31, 2023

	Provincial Programs - Schedule 1	Federal Programs - Schedule 2	Total
<b>Revenue:</b>			
Ministry of Children, Community and Social Services	\$ 25,204,844	-	\$ 25,204,844
Repayable to Ministry of Children, Community and Social Services	(2,024,671)	-	(2,024,671)
Indigenous Services Canada - Jordan's Principle	4,019,923	10,027,033	14,046,956
Indigenous Services Canada - CHRT	8,870,565	14,028,566	22,899,131
Indigenous Services Canada - receivable	-	198,091	198,091
Alternative care	267,553	-	267,553
Children's special allowance	1,086,906	-	1,086,906
Disability tax credit	28,894	-	28,894
Other	1,267,821	288,723	1,556,544
	<b>38,721,835</b>	<b>24,542,413</b>	<b>63,264,248</b>
<b>Expenses:</b>			
Salaries			
- Staff	17,618,929	10,336,856	27,955,785
- Benefits	4,152,137	2,414,145	6,566,282
Administration (recovery)	(268,828)	(125,020)	(393,848)
Boarding	4,605,477	441,825	5,047,302
Building occupancy	1,269,718	1,247,072	2,516,790
Capital expenditures	131,193	182,976	314,169
Client personal needs	995,846	416,172	1,412,018
Cultural program	169	236,054	236,223
Financial assistance	496,372	1,605,012	2,101,384
Health and related costs	223,546	38,505	262,051
OCBE expenses	178,999	4,218	183,217
Office administration	364,624	133,623	498,247
Other (recovery)	355,677	(23)	355,654
Programs expenses			
- Internal	558,829	465,106	1,023,935
- External	5,892,855	1,526,032	7,418,887
Professional services - client	234,903	636,252	871,155
Professional services - non- client	172,769	12,432	185,201
Promotion and publicity	37,482	21,868	59,350
Repairs and maintenance	2,856	-	2,856
Technology	425,097	5,242	430,339
Training and recruitment	110,477	70,442	180,919
Travel	1,315,769	549,839	1,865,608
	<b>38,874,896</b>	<b>20,218,628</b>	<b>59,093,524</b>
Excess (deficiency) of revenue over expenses before undernoted items	(153,061)	4,323,785	4,170,724
<b>Adjustments:</b>			
Funding deferred for future periods	-	(4,325,055)	(4,325,055)
Transfer from reserve	7,640	1,270	8,910
Change in vacation entitlement and banked overtime	145,421	-	145,421
Excess of revenue over expenses	\$ -	-	\$ -

# NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Provincial Programs  
Schedule 1

Year ended March 31, 2023

	Community Prevention	Child Welfare Capacity	Youth Justice	Housing Support	Youth in Transition	Education Liaison	Total
<b>Revenue:</b>							
Ministry of Children, Community and Social Services	\$ 1,948,721	22,931,098	78,456	75,000	75,000	96,569	\$ 25,204,844
Repayable to Ministry of Children, Community and Social Services	-	(2,024,671)	-	-	-	-	(2,024,671)
Indigenous Services Canada - Jordan's Principle	-	4,019,923	-	-	-	-	4,019,923
Indigenous Services Canada - CHRT	9,488	8,800,285	16,536	14,866	13,691	15,699	8,870,565
Alternative care	-	267,553	-	-	-	-	267,553
Children's special allowance	-	1,086,906	-	-	-	-	1,086,906
Disability tax credit	-	28,894	-	-	-	-	28,894
Other	-	1,267,821	-	-	-	-	1,267,821
	1,958,209	36,377,809	94,992	89,866	88,691	112,268	38,721,835
<b>Expenses:</b>							
Salaries							
- Staff	78,199	17,240,596	77,958	74,104	71,450	76,622	17,618,929
- Benefits	21,498	4,078,350	17,679	11,350	11,803	11,457	4,152,137
Administration (recovery)	(478)	(266,812)	(347)	(7)	(39)	(1,145)	(268,828)
Boarding	-	4,605,157	-	-	320	-	4,605,477
Building occupancy	-	1,269,718	-	-	-	-	1,269,718
Capital expenditures	-	131,193	-	-	-	-	131,193
Client personal needs	-	995,804	-	-	-	42	995,846
Cultural program	-	169	-	-	-	-	169
Financial assistance	-	496,372	-	-	-	-	496,372
Health and related costs	-	223,546	-	-	-	-	223,546
OCBE expenses	-	178,999	-	-	-	-	178,999
Office administration	1,845	360,461	650	704	279	685	364,624
Other (recovery)	-	355,677	-	-	-	-	355,677
Programs expenses							
- Internal	95,507	442,437	-	3,608	3,110	14,167	558,829
- External	1,751,672	4,141,183	-	-	-	-	5,892,855
Professional services - client	-	234,903	-	-	-	-	234,903
Professional services - non- client	-	172,769	-	-	-	-	172,769
Program resources							
Promotion and publicity	2,313	35,169	-	-	-	-	37,482
Repairs and maintenance	-	2,856	-	-	-	-	2,856
Technology	106	415,020	-	-	-	9,971	425,097
Training and recruitment	103	110,374	-	-	-	-	110,477
Travel	7,444	1,299,289	6,692	107	1,768	469	1,315,769
	1,958,209	36,523,230	102,632	89,866	88,691	112,268	38,874,896
Excess (deficiency) of revenue over expenses before undernoted items	-	(145,421)	(7,640)	-	-	-	(153,061)
Adjustments:							
Transfer from reserve	-	-	7,640	-	-	-	7,640
Change in vacation entitlement and banked overtime	-	145,421	-	-	-	-	145,421
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, 2023

	Jordan's Principle Case Managers	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	Behaviour Therapy	Subtotal A
<b>Revenue:</b>										
Indigenous Services Canada - Jordan's Principle	\$ 1,172,235	4,388,934	-	2,065,903	-	-	-	-	1,862,290	\$ 9,489,362
Indigenous Services Canada - CHRT	93,201	292,736	903,882	-	1,034,882	3,955,338	185,761	2,047,702	85,507	8,599,009
Indigenous Services Canada - receivable	-	-	-	198,091	-	-	-	-	-	198,091
Other	-	-	1,432	-	-	-	-	1,835	-	3,267
	1,265,436	4,681,670	905,314	2,263,994	1,034,882	3,955,338	185,761	2,049,537	1,947,797	18,289,729
<b>Expenses:</b>										
Salaries										
- Staff	732,467	2,170,256	120,072	-	512,886	1,948,359	92,341	773,776	731,725	7,081,882
- Benefits	140,687	575,079	30,866	-	127,109	545,674	8,926	161,124	173,307	1,762,772
Administration (recovery)	(2,328)	(64,040)	(3,418)	(7,053)	(5,146)	(12,849)	(3,409)	(751)	(2,045)	(101,039)
Boarding	-	121	-	432,528	23	118	-	12	-	432,802
Building occupancy	28,197	457,238	-	9,966	73,978	343,453	-	-	143,645	1,056,477
Capital expenditures	117,617	-	-	-	-	-	-	-	39,779	157,396
Client personal needs	-	1,055	-	410,293	758	352	-	12	2,743	415,213
Cultural program	-	72	-	-	-	-	-	-	-	72
Financial assistance	9	11,765	-	1,304,101	20,752	202,414	-	18,319	-	1,557,360
Health and related costs	-	-	-	38,211	-	-	-	-	-	38,211
OCBE expenses	-	-	-	4,218	-	-	-	-	-	4,218
Office administration	8,387	41,514	919	-	11,313	24,883	240	4,040	7,392	98,688
Other (recovery)	-	-	-	-	(23)	-	-	-	-	(23)
Programs expenses										
- Internal	366	124,549	57,186	(236)	51,788	31,496	57,889	17,696	7,535	348,269
- External	36,651	417,401	524,213	-	-	-	-	547,767	-	1,526,032
Professional services - client	-	6,150	-	71,640	-	-	-	28,537	288,429	394,756
Professional services - non- client	-	-	-	-	-	-	-	383	11,588	11,971
Promotion and publicity	-	2,078	6,533	-	2,630	-	1,989	-	58	13,288
Technology	-	-	-	-	235	108	-	-	-	343
Training and recruitment	133	18,300	6,500	-	6,141	9,166	374	7,171	8,683	56,468
Travel	33,068	84,452	36,518	326	30,590	77,646	17,814	10,649	14,916	305,979
	1,095,254	3,845,990	779,389	2,263,994	833,034	3,170,820	176,164	1,568,735	1,427,755	15,161,135
Excess (deficiency) of revenue over expenses before undernoted items	170,182	835,680	125,925	-	201,848	784,518	9,597	480,802	520,042	3,128,594
Adjustments:										
Funding deferred for future periods	(170,182)	(835,680)	(125,925)	-	(201,848)	(784,518)	(9,597)	(480,802)	(520,042)	(3,128,594)
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, 2023

	Cultural Services	Multi-Year Planning	Wellness Clinic	Intervention	Traditional Healer	Shkagamik-Kwe COVID-19 Project	Language	Post Majority Care	Subtotal B	Total - Federal Programs
<b>Revenue:</b>										
Indigenous Services Canada - Jordan's Principle	\$ -	-	537,671	-	-	-	-	-	537,671	\$ 10,027,033
Indigenous Services Canada - CHRT	4,301,495	300,176	25,528	329,467	389,989	-	-	82,902	5,429,557	14,028,566
Indigenous Services Canada - receivable	-	-	-	-	-	-	-	-	-	198,091
Other	18,956	-	-	-	-	124,000	142,500	-	285,456	288,723
	4,320,451	300,176	563,199	329,467	389,989	124,000	142,500	82,902	6,252,684	24,542,413
<b>Expenses:</b>										
Salaries										
- Staff	2,356,184	246,179	197,246	153,876	221,102	-	60,597	19,790	3,254,974	10,336,856
- Benefits	470,685	39,362	46,458	44,084	37,827	-	8,900	4,057	651,373	2,414,145
Administration (recovery)	(17,740)	(630)	(1,313)	(442)	(1,248)	(550)	(2,056)	(2)	(23,981)	(125,020)
Boarding	-	-	-	-	-	9,023	-	-	9,023	441,825
Building occupancy	159,496	-	31,099	-	-	-	-	-	190,595	1,247,072
Capital expenditures	25,580	-	-	-	-	-	-	-	25,580	182,976
Client personal needs	900	-	59	-	-	-	-	-	959	416,172
Cultural program	211,112	-	-	-	(644)	19,034	6,480	-	235,982	236,054
Financial assistance	384	-	270	-	-	46,335	-	663	47,652	1,605,012
Health and related costs	-	-	294	-	-	-	-	-	294	38,505
OCBE expenses	-	-	-	-	-	-	-	-	-	4,218
Office administration	25,087	1,723	5,772	856	598	-	861	38	34,935	133,623
Other (recovery)	-	-	-	-	-	-	-	-	-	(23)
Programs expenses										
- Internal	66,786	1,635	8,819	388	-	14,994	24,215	-	116,837	465,106
- External	-	-	-	-	-	-	-	-	-	1,526,032
Professional services - client	-	-	241,496	-	-	-	-	-	241,496	636,252
Professional services - non-client	-	461	-	-	-	-	-	-	461	12,432
Promotion and publicity	3,896	-	-	-	-	-	4,684	-	8,580	21,868
Technology	-	3,300	1,599	-	-	-	-	-	4,899	5,242
Training and recruitment	13,495	-	354	-	-	-	125	-	13,974	70,442
Travel	171,671	9,416	13,774	1,438	18,433	-	28,751	377	243,860	549,839
	3,487,536	301,446	545,927	200,200	276,068	88,836	132,557	24,923	5,057,493	20,218,628
<b>Excess (deficiency) of revenue over expenses before undernoted items</b>										
	832,915	(1,270)	17,272	129,267	113,921	35,164	9,943	57,979	1,195,191	4,323,785
<b>Adjustments:</b>										
Funding deferred for future periods	(832,915)	-	(17,272)	(129,267)	(113,921)	(35,164)	(9,943)	(57,979)	(1,196,461)	(4,325,055)
Transfer from reserve	-	1,270	-	-	-	-	-	-	1,270	1,270
<b>Excess (deficiency) 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>