

**RESOLUTIONS IN WRITING  
OF  
THE CORPORATE MEMBERS OF ANISHINAABE ABINOOJI FAMILY SERVICES  
(the “Corporation”)**

WHEREAS:

- A. The Members of the Corporation were presented with the Corporation’s financial report prepared in accordance with the Ministry of Children and Youth Services financial reporting requirements for the 2018 – 2019 fiscal year;
- B. The Members of the Corporation have accepted the Corporation’s financial report for the 2018 - 2019 fiscal year.

NOW THEREFORE BE IT RESOLVED:

- 1. that the Members of the Corporation accept the Corporation’s financial report for the 2018 – 2019 fiscal year.

Resolution # 01

Moved by: Chief Doug Riffel

Seconded by: Chief Marilyn Sinclair

Carried: 9

Defeated: 0

Abstained: 1

**Anishinaabe Abinoojii Family  
Services**  
Financial Statements  
For the year ended March 31, 2019

**Contents**

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## Independent Auditor's Report

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To the Board of Directors of  
Anishinaabe Abinoojii Family Services

### Opinion

We have audited the accompanying financial statements of Anishinaabe Abinoojii Family Services (the Organization), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Organization as at and for the year ended March 31, 2019 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the financial statements.

### 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 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 ethical 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 Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules in pages 18 - 31 of the Organization's financial statements.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements which describe the basis of accounting. The financial statements are prepared for the purpose of providing information to the Ministry of Children and Youth Services. As a result, the financial statements may not be suitable for another purpose.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in Note 1 to the financial statements, 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 Responsibilities 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 these 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Kenora, Ontario  
November 7, 2019

**Anishinaabe Abinoojii Family Services**  
**Statement of Financial Position**

**March 31** **2019** **2018**

**Assets**

**Current**

Cash	\$ 7,395,153	\$ 3,377,196
Short-term investment (Note 2)	2,000,000	-
Accounts receivable (Note 3)	1,713,602	856,584
Prepaid expenses	94,427	7,309
	11,203,182	4,241,089

**Capital Assets (Note 5)**

1,593,504	1,097,888
<b>\$ 12,796,686</b>	<b>\$ 5,338,977</b>

**Liabilities and Net Assets**

**Current**

Accounts payable (Note 6)	\$ 3,286,704	\$ 2,480,356
Government contributions repayable (Note 4)	5,919,857	60,538
	9,206,561	2,540,894

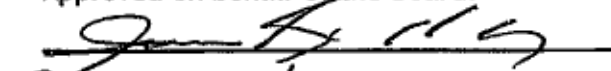
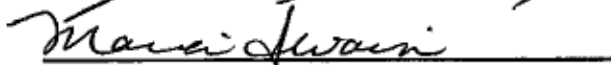
**Deferred contributions (Note 7)**

4,000,820	1,716,851
<b>13,207,381</b>	<b>4,257,745</b>

**Net Assets (Deficit)**

Invested in capital assets	1,593,504	1,097,888
Unrestricted deficit	(2,004,199)	(16,656)
	(410,695)	1,081,232
	<b>\$ 12,796,686</b>	<b>\$ 5,338,977</b>

Approved on behalf of the Board:

 Director  
 Director

**Anishinaabe Abinoojii Family Services**  
**Statement of Operations**

For the year ended March 31	2019	2018
<b>Revenue</b>		
Ministry of Child and Youth Services	\$ 23,994,938	\$ 23,621,366
Indigenous Services Canada	6,146,271	-
Other	704,865	338,137
	<u>30,846,074</u>	<u>23,959,503</u>
<b>Expenditure</b>		
Salaries and benefits	12,737,338	8,132,412
Travel	1,378,425	1,393,841
Training and recruitment	608,106	328,501
Building occupancy	1,053,829	1,162,111
Professional services - non client	1,920,954	2,117,913
Program expense	1,451,857	196,704
Community and cultural	610,086	-
Boarding home payments	10,053,070	9,604,940
Professional services - client	401,626	749,015
Client's personal needs	826,077	849,070
Health and related	213,884	201,063
Intake and assessment	30,000	-
Financial assistance	96,752	40,917
Admission prevention	41,216	31,271
Promotion and publicity	271,126	162,277
Office administration	467,805	380,636
Donation	100,000	-
Miscellaneous	104,295	52,818
Capital and technology	1,753,156	253,479
Customary care one-time	11,819	-
Legal custody	13,731	-
Repairs and maintenance	167,867	-
Administration	173,292	-
	<u>34,486,311</u>	<u>25,656,968</u>
Expenditure recoveries and other	1,652,694	1,697,060
	<u>32,833,617</u>	<u>23,959,908</u>
<b>Excess of expenditure for the year</b>	<b>\$ (1,987,543)</b>	<b>\$ (405)</b>

The accompanying notes are an integral part of these financial statements.

**Anishinaabe Abinoojii Family Services  
Statement of Changes in Net Assets (Deficit)**

For the year ended March 31	Invested in Capital Assets	Unrestricted	Total 2019	Total 2018
Net assets (deficit), beginning of year	\$ 1,097,888	\$ (16,656)	\$ 1,081,232	\$ 1,178,030
Excess of expenditure for the year	-	(1,987,543)	(1,987,543)	(405)
Capital asset additions	662,884	-	662,884	176,877
Amortization	(167,268)	-	(167,268)	(273,270)
	495,616	(1,987,543)	(1,491,927)	(96,798)
Net assets (deficit), end of year	\$ 1,593,504	\$ (2,004,199)	\$ (410,695)	\$ 1,081,232

The accompanying notes are an integral part of these financial statements.

**Anishinaabe Abinoojii Family Services**  
**Statement of Cash Flows**

<b>For the year ended March 31</b>	<b>2019</b>	<b>2018</b>
<b>Cash flows from operating activities</b>		
Excess of expenditure for the year	\$ (1,987,543)	\$ (405)
Adjustment for investment in capital assets	495,616	(96,394)
Amortization	167,268	273,270
	<u>(1,324,659)</u>	176,471
<b>Changes in non-cash working capital items</b>		
Accounts receivable	(857,018)	348,824
Prepaid expenses	(87,118)	(4,757)
Accounts payable	806,348	252,245
Deferred contributions	2,283,969	893,446
Government contributions repayable	5,859,319	57,665
	<u>6,680,841</u>	1,723,894
<b>Capital transactions</b>		
Purchase of capital assets	<u>(662,884)</u>	(176,877)
<b>Cash flows from financing activities</b>		
Purchase of short-term deposit receipt	<u>(2,000,000)</u>	-
<b>Increase in cash during the year</b>	<b>4,017,957</b>	<b>1,547,017</b>
<b>Cash, beginning of year</b>	<u><b>3,377,196</b></u>	<u><b>1,830,179</b></u>
<b>Cash, end of year</b>	<u><b>\$ 7,395,153</b></u>	<u><b>\$ 3,377,196</b></u>

The accompanying notes are an integral part of these financial statements.



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## Anishinaabe Abinoojii Family Services Notes to Financial Statements

March 31, 2019

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### 1. Summary of Significant Accounting Policies

#### Nature of Organization

Anishinaabe Abinoojii Family Services is an organization dedicated to providing child protection services to five communities through Ministry approved jurisdiction, protection to eight communities through service agreements and prevention services to fourteen First Nations in the District of Kenora. Anishinaabe Abinoojii Family Services is a not-for-profit organization incorporated under the Corporations Act without share capital and is exempt from taxes under the Income Tax Act.

#### Basis of Accounting

These financial statements have been prepared using Canadian public sector accounting standards for non-profit organizations as the underlying basis of accounting. In accordance with the financial reporting directives prescribed by the Ministry of Children and Youth Services the Agency follows Canadian public sector accounting standards for non-profit organizations except for the following:

##### Modified Accrual Basis

These financial statements were prepared using the modified accrual basis of accounting. The modified accrual basis recognizes revenues as they become available and measurable within the 30 day period subsequent to year end; expenditures are recognized as they become incurred and measurable in the fiscal year and within a 30 day period subsequent to year end.

##### Capital Asset Acquisitions

Capital asset acquisitions are recorded as expenditures in the year of purchase. Capital assets are also recorded in the Statement of Financial Position at cost with an off-setting entry to Net Assets Invested in Capital Assets. Amortization is charged against Net Assets Invested in Capital Assets and not as an expense in the Statement of Operations.

##### Vacation Pay and Other Employee Benefits

Vacation pay expense and other employee benefits are not accrued and no liability is recorded in the financial statements until paid.

##### Sick Leave

Sick leave credits granted to employees are expensed only when employees are granted sick leave. No provision is made to record the liability for sick leave.

#### Managements' Responsibility for the Financial Statements

The management of Anishinaabe Abinoojii Family Services has prepared and is responsible for the integrity, objectivity and accuracy of the financial information presented in these financial statements. They have been prepared in accordance with the Ministry of Children and Youth Services reporting requirements as mentioned in the basis of accounting.

March 31, 2019

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**1. Summary of Significant Accounting Policies - continued**

**Revenue Recognition**

The organization follows the deferral method of accounting for contributions which includes government funding and grants. Unrestricted contributions are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as received in the year in which the related expenses are incurred.

Expenditure recoveries are recorded on a monthly basis as expenses are incurred.

**Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in active markets and any other investments designated to be in the fair value category, if any, are reported at fair value, with any unrealized gains and losses reported in the statement of remeasurement gains and losses. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sales or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

**Capital Assets**

Capital assets are recorded as an expenditure on the statement of operations in the year of purchase. In addition, capital assets are also recorded on the statement of financial position with an offsetting entry to invested in capital assets. Amortization is provided on a straight-line basis over the assets estimated useful lives and is charged against net assets invested in capital assets as follows:

Buildings	25 years
Computer equipment	3 years
Furniture and equipment	10 years

**Vacation Pay**

In accordance with guidelines from the Ministry of Children and Youth Services, accrued vacation pay is not recorded in the financial statements until paid.

March 31, 2019

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**1. Summary of Significant Accounting Policies - continued**

**Pension Plan**

All full time, regular employees of the organization are members of a pension plan. The plan is a defined contribution plan and is expensed as earned by the employees.

**Controlled Entity**

A controlled not-for-profit organization is not consolidated in the organization's financial statements. Instead, disclosure is provided.

**Use of Estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards for not-for-profit organizations and the financial reporting directives of the Ministry of Children and Youth Services requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**Anishinaabe Abinoojii Family Services**  
**Notes to Financial Statements**

**March 31, 2019**

**2. Short-Term Investment**

The organization holds a Bank of Montreal GIC with interest at 2.85% maturing November 2019.

**3. Accounts Receivable**

	2019	2018
HST	\$ 509,340	\$ 621,506
Staff floats and advances	13,767	9,851
Transferred agencies	240,984	-
Department of Indigenous Services Canada	768,516	-
Other	180,995	225,227
	\$ 1,713,602	\$ 856,584

**4. Government Contributions Receivable (Repayable)**

	2019	2018
Ministry of Children and Youth Services		
Fourth quarter subsidy	\$ -	\$ 26,264
Customary care	-	2,014
2017/18 child welfare repayable	-	(20,088)
2017/18 prevention repayable	(407)	(9,988)
2017/18 aboriginal trainer surplus repayable	-	(436)
2017/18 partner facility renewal surplus repayable	-	(34,634)
2016/17 aboriginal trainer surplus repayable	-	(40)
2016/17 partner facility renewal surplus repayable	-	(23,630)
2018/19 balanced budget fund	20,811	-
Department of Indigenous Services Canada		
Set funding - retroactive costs for prevention and operations	(2,402,170)	-
Set funding - retroactive costs for prevention/least disruptive	(3,538,091)	-
Net repayable	\$ (5,919,857)	\$ (60,538)

**Anishinaabe Abinoojii Family Services**  
**Notes to Financial Statements**

**March 31, 2019**

**5. Capital Assets**

	2019		2018	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Buildings	\$ 1,020,303	\$ 250,461	\$ 934,845	\$ 209,843
Computer equipment	1,672,342	1,126,110	1,192,549	1,044,753
Furniture and equipment	618,506	341,076	520,873	295,783
	<b>3,311,151</b>	<b>1,717,647</b>	<b>2,648,267</b>	<b>1,550,379</b>
Net book value		<b>\$ 1,593,504</b>		<b>\$ 1,097,888</b>

**6. Accounts Payable**

	2019	2018
Salaries and benefits	\$ 353,969	\$ 268,613
Trade and other	2,932,735	2,211,743
	<b>\$ 3,286,704</b>	<b>\$ 2,480,356</b>

**7. Deferred Contributions**

Deferred contributions consist of funding received during the year and in prior years which is to be utilized in subsequent years.

	2019	2018
Ontario Child Benefit Equivalent funds	\$ 1,224,083	\$ 1,021,988
Association of Native Child and Family Services Agencies of Ontario	-	604,863
Other	89,486	90,000
Indigenous Northern Affairs Canada fixed funding:		
- NiiGoni	70,113	-
- Enhanced prevention tribal community	2,244,759	-
- Building repairs	7,883	-
- Strategic planning	364,496	-
	<b>\$ 4,000,820</b>	<b>\$ 1,716,851</b>

March 31, 2019

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**8. Economic Dependence**

The organization receives approximately 100% (2018 - 100%) of its revenue from government sources. In the event that this funding was no longer available, the organization would have to find an alternative source of revenue or cease its operations.

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**9. Bank Indebtedness**

The organization has an approved line of credit of \$500,000 which bears interest at prime. The line of credit is secured by a general security agreement. The line of credit was not in use at year-end.

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**10. Pension Plan**

The organization sponsors defined contribution pension arrangements covering substantially all employees. The cost of defined contribution pensions is expensed as earned by employees. The organization makes monthly contributions in accordance with the plan agreements to the employees' individual accounts which are administered by a plan trustee. The amount of benefits paid during the year was \$411,310 (2018 - \$352,294).

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**11. Financial Instrument Risk**

General objectives, policies and processes

The Board of Directors has overall responsibility for the determination of the organization's risk management objectives and policies and, whilst retaining ultimate responsibility for them, it has delegated authority for designing and operating processes that ensure effective implementation of the objectives and policies to the Agency's Executive Director.

The Agency's financial instruments are exposed to certain financial risks, including credit risk and liquidity risk.

There have been no significant changes from the previous year in the exposure to risk, policies or procedures used to manage financial instrument risks.

**Credit Risk**

The Agency is exposed to credit risk through the possibility of non-collection of its accounts receivable. The majority of the Agency's receivables are from government or other CASs, which minimizes the risk of non-collection. Management reviews accounts receivable on a regular basis for uncollectible accounts.

The Agency is also exposed to credit risk from all of its cash being held at one financial institution as deposits are only insured up to \$100,000.

March 31, 2019

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**11. Financial Instrument Risk (continued)**

**Liquidity Risk**

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they fall due. The organization has a planning and budgeting process in place to help determine the funds required to support the Agency's normal operating requirements on an ongoing basis. The Agency ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. To achieve this aim, the Agency seeks to maintain adequate cash balances.

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**12. Trusts**

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2019, RESPs under administration were \$2,044,535 (2018 - \$1,781,167).

In addition, the organization holds in Trust monies relating to Grassy Narrows Mercury Disability claims. As at March 31, 2019, amounts under administration were \$125,056 (2018 - \$128,585).

In addition, the organization holds in Trust monies relating to Wabaseemoong Independent Nations children in care. As at March 31, 2019, amounts under administration were \$106,825 (2018 - \$43,331).

These trusts are not consolidated in these financial statements.

The trust accounts were not subject to audit.

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**13. Controlled Not-for-Profit Organization**

The organization controls Abinoojii Obimaatiziwin. Abinoojii Obimaatiziwin is not yet active, but will raise funds from the community for native child and family service related activities. Abinoojii Obimaatiziwin is a registered charity under the Income Tax Act. Anishinaabe Abinoojii Family Services appoints the board of directors of Abinoojii Obimaatiziwin. Total assets of the charity as at March 31, 2019 were \$100,000, representing a donation from Anishinaabe Abinoojii Family Services.

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**Anishinaabe Abinoojii Family Services**  
**Notes to Financial Statements**

**March 31, 2019**

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**14. Commitments and Contingent Liabilities**

a) Lease Commitments

Anishinaabe Abinoojii Family Services has entered into long term agreements to lease various properties with varying expiry dates. The annual lease commitments based on the leases in effect at March 31, 2019 for the next four years are as follows:

	2020	2021	2022	2023
Office premises	\$ 199,123	\$ 80,428	\$ 40,343	\$ 3,370

b) Vacation Pay

As at March 31, 2019, accrued and unrecorded vacation pay amounted to \$388,106 (2018 - \$241,825).

c) Outstanding Claims

The organization has legal claims and possible legal claims pending against it. The outcome of these claims is not yet determinable and no amounts have been recorded in the accounts relating to these claims and possible claims.



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**Anishinaabe Abinoojii Family Services**  
**Notes to Financial Statements**

**March 31, 2019**

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**15. Kitapinoonjiiminaanik Family Services**

Pursuant to an agreement with Asubpeeschoseewagong Netum Anishinabek dated April 30, 2013, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the community of Asubpeeschoseewagong Netum Anishinabek.

In accordance with the service agreement, Asubpeeschoseewagong Netum Anishinabek is responsible for all aspects of the administration of Kitapinoonjiiminaanik Family Services, including but not limited to the hiring of staff, staff supervision, the payment of salaries, benefits, related travel, caregiver boarding payments, consulting fees, office costs and all other costs associated with the program.

For the year ended March 31, 2019, \$4,302,610 (2018 - \$2,681,075) of net funding was provided to Asubpeeschoseewagong Netum Anishinabek for the delivery of these services. The \$4,302,610 is included as expenditures in the Statement of Operations.

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**16. Sha-Wen-Daa-So-Win Program**

Pursuant to an agreement with Naotkamegwaning First Nation dated March 31, 2010, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the community of Naotkamegwaning First Nation.

In accordance with the service agreement, Naotkamegwaning First Nation is responsible for all aspects of the administration of the Sha-wen-daa-so-win Program, including but not limited to the hiring of staff, staff supervision, the payment of salaries, benefits, related travel, caregiver boarding payments, consulting fees, office costs and all other costs associated with the program.

For the year ended March 31, 2019, \$2,402,169 (2018 - \$1,131,846) of net funding was provided to Naotkamegwaning First Nation for the delivery of these services. The \$2,402,169 is included as expenditures in the Statement of Operations.

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**17. Wabaseemoong Child Welfare Authority**

Pursuant to an agreement with Wabaseemoong Independent Nations dated September 1, 2011, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the communities of Wabaseemoong Independent Nations.

In accordance with the service agreement, Wabaseemoong Independent Nations are responsible for all aspects of the administration of the Wabaseemoong Child Welfare Authority, including but not limited to the hiring of staff, staff supervision, the payment of salaries, benefits, related travel, caregiver boarding payments, consulting fees, office costs and all other costs associated with the program.

For the year ended March 31, 2019, \$3,642,100 (2018 - \$1,956,901) of net funding was provided to Wabaseemoong Independent Nations for the delivery of these services. The \$3,642,100 is included as expenditures in the Statement of Operations.

March 31, 2019

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**18. Subsequent Events**

Subsequent to the year-end, the organization submitted an amended claim to the Department of Indigenous Services Canada (DISC) in the amount of \$2,123,370 for eligible cost incurred in the 2018-2019 fiscal year that were not previously funded. Realization of this contingent asset is dependent upon the DISC approving the claim. The claim is currently being considered by DISC. Contingent assets are not recorded in these financial statements.

**Anishinaabe Abinoojii Family Services**  
**Schedule 3 - Statement of Revenue and Expenditure**  
**Prevention**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	<u>\$ 2,940,000</u>	<u>\$ 2,940,000</u>	<u>\$ 2,934,000</u>
<b>Expenditure</b>			
Salaries	1,188,795	767,171	689,072
Employee benefits	179,036	118,054	108,038
Travel	76,100	32,722	40,873
Training and recruitment	-	89,888	21,861
Building occupancy	162,000	188,572	144,102
Professional services - non client	1,011,103	1,611,293	1,665,520
Program expense	244,966	104,859	163,977
Financial assistance	78,000	5,177	4,152
Promotion and publicity	-	5,319	24,731
Office administration	-	745	11,686
Capital and technology	-	16,200	50,000
	<u>2,940,000</u>	<u>2,940,000</u>	<u>2,924,012</u>
<b>Excess revenue (expenditure) before amounts repayable</b>	-	-	9,988
Government contributions repayable	-	-	(9,988)
<b>Excess of revenue (expenditure) for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Anishinaabe Abinoojii Family Services**  
**Schedule 4 - Statement of Revenue and Expenditure**  
**One Time Service Amendments**  
**(Unaudited)**

	Aboriginal Trainer	Training/ Education Liaison	OCBe	Other	2019	2018
Service Agencies of Ontario	\$ 59,884	\$ 79,416	\$ 352,365	\$ -	\$ 491,665	\$ 717,112
	-	-	-	100,002	100,002	943,000
	-	-	1,021,988	604,863	1,626,851	823,405
	-	-	(1,224,083)	-	(1,224,083)	(1,626,851)
	<b>59,884</b>	<b>79,416</b>	<b>150,270</b>	<b>704,865</b>	<b>994,435</b>	<b>856,666</b>
	49,072	51,083	-	27,838	127,993	123,396
	10,645	14,759	-	6,452	31,856	15,531
	175	2,187	-	33,505	35,867	182,671
	-	6,330	-	46,926	53,256	7,929
	-	623	-	28,848	29,471	220,566
	-	-	-	8,488	8,488	-
	-	2,470	-	285,123	287,593	-
	-	-	-	-	-	78,000
	-	-	150,270	-	150,270	175,522
	-	-	-	12,373	12,373	-
	-	1,673	-	-	1,673	971
	-	121	-	250,000	250,121	17,415
	<b>59,892</b>	<b>79,246</b>	<b>150,270</b>	<b>699,553</b>	<b>988,961</b>	<b>822,001</b>
Amounts repayable	(8)	170	-	5,312	5,474	34,665
	-	-	-	-	-	(35,070)
Year	\$ (8)	\$ 170	\$ -	\$ 5,312	\$ 5,474	\$ (405)

**Anishinaabe Abinoojii Family Services**  
**Schedule 5 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - NiiGoni**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 525,237	\$ -
Deferred to subsequent year	-	(70,113)	-
	-	<u>455,124</u>	-
<b>Expenditure</b>			
Salaries and benefits	-	300,000	-
Donation	-	100,000	-
Capital and technology	-	55,124	-
	-	<u>455,124</u>	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Anishinaabe Abinoojii Family Services**  
**Schedule 6 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Family Preservation**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 940,500	\$ -
<b>Expenditure</b>			
Salaries and benefits	-	384,334	-
Training and recruitment	-	7,387	-
Building occupancy	-	104,241	-
Professional services - non client	-	55,728	-
Program expense	-	337,968	-
Administration	-	50,842	-
	-	940,500	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Anishinaabe Abinoojii Family Services**  
**Schedule 7 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Enhanced Prevention Tribal Community**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 6,004,494	\$ -
Revenue deferred to subsequent year	-	(2,244,759)	-
	-	<u>3,759,735</u>	-
<b>Expenditure</b>			
Salaries	-	839,107	-
Employee benefits	-	130,789	-
Travel	-	67,555	-
Training and recruitment	-	99,125	-
Building occupancy	-	48,905	-
Professional services - Non client	-	37,710	-
Program expense	-	636,577	-
Community and cultural	-	610,086	-
Travel - client	-	1,393	-
Intake and assessment	-	30,000	-
Financial assistance	-	60,802	-
Capital and technology	-	1,018,588	-
Office administration	-	30,000	-
Administration	-	122,450	-
Miscellaneous	-	18,336	-
Technology	-	8,312	-
	-	<u>3,759,735</u>	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Anishinaabe Abinoojii Family Services**  
**Schedule 8 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Operations**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Funded</b>	<b>Unfunded</b>	<b>2019</b>	<b>2018</b>
		(Note 18)		
<b>Revenue</b>				
Indigenous Services Canada	<b>\$ 2,582,578</b>	<b>\$ -</b>	<b>\$ 2,582,578</b>	<b>\$ -</b>
<b>Expenditure</b>				
Salaries - wage parity	180,408	986,951	1,167,359	-
Salaries - intake and investigation	-	372,438	372,438	-
Salaries - legal	-	70,161	70,161	-
Benefits	-	462,915	462,915	-
Travel	-	20,982	20,982	-
Professional services - repairs and maintenance	-	79,570	79,570	-
	<b>180,408</b>	<b>1,993,017</b>	<b>2,173,425</b>	<b>-</b>
<b>Excess revenue (expenditure) before amounts repayable</b>	<b>2,402,170</b>	<b>(1,993,017)</b>	<b>409,153</b>	<b>-</b>
Government contributions repayable	<b>(2,402,170)</b>	<b>-</b>	<b>(2,402,170)</b>	<b>-</b>
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ (1,993,017)</b>	<b>\$(1,993,017)</b>	<b>\$ -</b>



**Anishinaabe Abinoojii Family Services**  
**Schedule 9 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Enhanced Prevention**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 3,538,091	\$ -
<b>Expenditure</b>	-	-	-
<b>Excess revenue (expenditure) before amounts repayable</b>	-	3,538,091	-
Government contributions repayable	-	(3,538,091)	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Anishinaabe Abinoojii Family Services**  
**Schedule 10 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Building Repairs**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 175,750	\$ -
Deferred to subsequent year	-	(7,883)	-
	-	<b>167,867</b>	-
<b>Expenditure</b>			
Repairs and maintenance	-	<b>167,867</b>	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Anishinaabe Abinoojii Family Services**  
**Schedule 11 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Elders Conference**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 47,597	\$ -
<b>Expenditure</b>			
Program expense	-	47,597	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Anishinaabe Abinoojii Family Services**  
**Schedule 12 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Membership Training**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 90,042	\$ -
<b>Expenditure</b>			
Training - membership	-	90,042	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Anishinaabe Abinoojii Family Services**  
**Schedule 13 - Statement of Revenue and Expenditure**  
**Indigenous Services Canada - Strategic Planning**  
**(Unaudited)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Indigenous Services Canada	\$ -	\$ 626,214	\$ -
Deferred to subsequent year	-	(364,496)	-
	-	<u>261,718</u>	-
<b>Expenditure</b>			
Salaries and benefits	-	205,247	-
Building occupancy	-	56,471	-
	-	<u>261,718</u>	-
<b>Excess of revenue (expenditure) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>