

**Anishinaabe Abinoojii Family
Services**
Financial Statements
For the year ended March 31, 2020

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Independent Auditor's Report

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, 2020, and the statements of operations, changes in net assets (deficit) 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, 2020 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 17 - 38 of the Organization's financial statements.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared for the purpose of providing information to the Ministry of Children, Community and Social 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

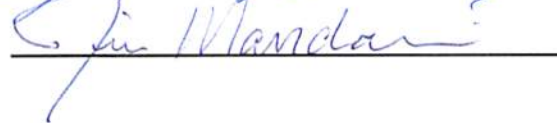
Kenora, Ontario
October 22, 2020

Anishinaabe Abinoojii Family Services
Statement of Financial Position

March 31	2020	2019
Assets		
Current		
Cash	\$ 4,400,729	\$ 7,395,153
Short-term investment	-	2,000,000
Accounts receivable (Note 2)	1,683,377	1,713,602
Prepaid expenses	47,069	94,427
	6,131,175	11,203,182
Capital Assets (Note 4)	1,782,846	1,593,504
	\$ 7,914,021	\$12,796,686
Liabilities and Net Assets (Deficit)		
Current		
Accounts payable (Note 5)	\$ 3,515,159	\$ 3,286,704
Government contributions repayable (Note 3)	3,538,091	5,919,857
Deferred revenue (Note 6)	1,921,986	4,000,820
	8,975,236	13,207,381
Net Assets (Deficit)		
Invested in capital assets	1,782,846	1,593,504
Deficit	(2,844,061)	(2,004,199)
	(1,061,215)	(410,695)
	\$ 7,914,021	\$12,796,686

Approved on behalf of the Board:


 _____ Director


 _____ Director

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

Anishinaabe Abinoojii Family Services Statement of Operations

For the year ended March 31	2020	2019
Revenue		
Ministry of Children, Community and Social Services	\$24,315,961	\$ 23,994,938
Indigenous Services Canada	6,568,012	6,146,271
Other	73,255	704,865
	<u>30,957,228</u>	<u>30,846,074</u>
Expenditure		
Salaries and benefits	12,160,879	12,737,338
Travel	1,370,048	1,378,425
Training and recruitment	257,542	608,106
Building occupancy	1,217,725	1,053,829
Professional services - non client	2,182,008	1,920,954
Program expense	704,709	1,451,857
Community and cultural	-	610,086
Boarding home payments	9,910,568	10,053,070
Professional services - client	326,168	401,626
Client's personal needs	799,365	826,077
Health and related	149,404	213,884
Intake and assessment	-	30,000
Financial assistance	114,447	96,752
Admission prevention	13,713	41,216
Promotion and publicity	262,024	271,126
Office administration	498,697	467,805
Donation	-	100,000
Miscellaneous	92,778	104,295
Capital and technology	3,003,440	1,753,156
Customary care one-time	-	11,819
Legal custody	48,576	13,731
Repairs and maintenance	106,768	167,867
Administration	-	173,292
	<u>33,218,859</u>	<u>34,486,311</u>
Expenditure recoveries and other	1,421,769	1,652,694
	<u>31,797,090</u>	<u>32,833,617</u>
Excess of expenditure over revenue for the year	\$ (839,862)	\$(1,987,543)

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 2020	Total 2019
Net assets (deficit), beginning of year	\$ 1,593,504	\$ (2,004,199)	\$ (410,695)	\$ 1,081,232
Excess of expenditure over revenue for the year	-	(839,862)	(839,862)	(1,987,543)
Capital asset additions	430,044	-	430,044	662,884
Amortization	(240,702)	-	(240,702)	(167,268)
	189,342	(839,862)	(650,520)	(1,491,927)
Net assets (deficit), end of year	\$ 1,782,846	\$ (2,844,061)	\$ (1,061,215)	\$ (410,695)

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

Anishinaabe Abinoojii Family Services
Statement of Cash Flows

For the year ended March 31	2020	2019
Cash flows from operating activities		
Excess of expenditure over revenue for the year	\$ (839,862)	\$ (1,987,543)
Adjustment for investment in capital assets	189,342	495,616
Amortization	240,702	167,268
	(409,818)	(1,324,659)
Changes in non-cash working capital items		
Accounts receivable	30,225	(857,018)
Prepaid expenses	47,358	(87,118)
Accounts payable	228,455	806,348
Deferred contributions	-	2,283,969
Deferred revenue	(2,078,834)	-
Government contributions repayable	(2,381,766)	5,859,319
	(4,564,380)	6,680,841
Capital transactions		
Purchase of capital assets	(430,044)	(662,884)
Cash flows from financing activities		
Decrease (increase) in short-term investment	2,000,000	(2,000,000)
Increase (decrease) in cash during the year	(2,994,424)	4,017,957
Cash, beginning of year	7,395,153	3,377,196
Cash, end of year	\$ 4,400,729	\$ 7,395,153

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

March 31, 2020

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, Community and Social 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.

Ontario Child Benefit Equivalent (OCBE) Funds

OCBE funds are accounted for in accordance with Policy Directive CW 002-18. OCBE funds can only be used for expenditures articulated in the Directive (higher education achievement, higher degree of resiliency, social skills and relationship development, smoother transition to adulthood and eligible savings program payouts). The funds shall be accounted for separately from the Agency's child welfare operating funds, and unspent funds may be retained for use in a future year for the purposes described in the Directive.

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.

March 31, 2020

1. Summary of Significant Accounting Policies - continued

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, Community and Social Services reporting requirements as mentioned in the basis of accounting.

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

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2020

1. Summary of Significant Accounting Policies - continued

Vacation Pay

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

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, Community and Social 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.

2. Accounts Receivable

	<u>2020</u>	<u>2019</u>
HST	\$ 749,882	\$ 509,340
Staff floats and advances	9,957	13,767
Transferred agencies	394,519	240,984
Department of Indigenous Services Canada	353,430	768,516
Other	175,589	180,995
	<u>\$ 1,683,377</u>	<u>\$ 1,713,602</u>

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2020

3. Government Contributions Receivable (Repayable)

	2020	2019
Ministry of Children, Community and Social Services		
2017/18 prevention repayable	\$ -	\$ (407)
2018/19 balanced budget fund	-	20,811
Department of Indigenous Services Canada		
Fixed funding - retroactive costs for prevention and operations (1)	-	(2,402,170)
Set funding - retroactive costs for prevention/least disruptive	(3,538,091)	(3,538,091)
Net repayable	\$ (3,538,091)	\$ (5,919,857)

(1) In the 2019/2020 fiscal year, Indigenous Services Canada authorized a change to the funding authority from set to fixed, which allowed for the carry forward of this funding to the 2019/2020 fiscal year (see Schedule 8).

4. Capital Assets

	2020		2019	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 50,000	\$ -	\$ -	\$ -
Buildings	1,359,821	291,273	1,020,303	250,461
Computer equipment	1,489,692	1,271,144	1,672,342	1,126,110
Furniture and equipment	755,133	394,201	618,506	341,076
Leasehold improvements	86,549	1,731	-	-
	3,741,195	1,958,349	3,311,151	1,717,647
Net book value		\$ 1,782,846		\$ 1,593,504

5. Accounts Payable

	2020	2019
Salaries and benefits	\$ 417,507	\$ 353,969
Trade and other	3,097,652	2,932,735
	\$ 3,515,159	\$ 3,286,704

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2020

6. Deferred Contributions

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

	<u>2020</u>	<u>2019</u>
Ontario Child Benefit Equivalent funds	\$ 1,392,161	\$ 1,224,083
Other	250,000	89,486
Indigenous Northern Affairs Canada fixed funding:		
- NiiGoni	-	70,113
- Enhanced prevention tribal community	-	2,244,759
- Building repairs	-	7,883
- Strategic planning	-	364,496
- Jordan's Principles service coordination	279,825	-
	<u>\$ 1,921,986</u>	<u>\$ 4,000,820</u>

7. Economic Dependence

The organization receives approximately 100% (2019 - 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.

8. 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.

9. 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 organization contributed \$298,848 to the plan for the year (2019 - \$210,648) for current service and this expense has been recognized in salaries and benefits on the statement of operations.

March 31, 2020

10. 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 nature of these risks, 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.

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.

11. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2020, RESPs under administration were \$2,274,924 (2019 - \$2,044,535).

In addition, the organization holds in Trust monies relating to Grassy Narrows Mercury Disability claims. As at March 31, 2020, amounts under administration were \$124,702 (2019 - \$125,056).

In addition, the organization holds in Trust monies relating to Wabaseemoong Independent Nations children in care. As at March 31, 2020, amounts under administration were \$92,717 (2019 - \$106,825).

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2020

11. Trusts (continued)

These trusts are not consolidated in these financial statements.

The trust accounts were not subject to audit.

12. 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, 2020 were \$100,000, representing a donation from Anishinaabe Abinoojii Family Services in the previous fiscal year.

13. 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, 2020 for the next three years are as follows:

	2021	2022	2023
Office premises	\$ 209,079	\$ 48,444	\$ 3,370

b) Vacation Pay

As at March 31, 2020, accrued and unrecorded vacation pay amounted to \$435,862 (2019 - \$388,106).

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 as such, no amounts have been recorded in the accounts relating to these claims and possible claims.

March 31, 2020

14. 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, 2020, \$3,678,970 (2019 - \$4,302,610) of net funding was provided to Asubpeeschoseewagong Netum Anishinabek for the delivery of these services. The \$3,678,970 is included as expenditures in the Statement of Operations.

15. 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, 2020, \$1,361,328 (2019 - \$2,402,169) of net funding was provided to Naotkamegwaning First Nation for the delivery of these services. The \$1,361,328 is included as expenditures in the Statement of Operations.

16. 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, 2020, \$4,780,889 (2019 - \$3,642,100) of net funding was provided to Wabaseemoong Independent Nations for the delivery of these services. The \$4,780,889 is included as expenditures in the Statement of Operations.

March 31, 2020

17. Subsequent Events

Subsequent to the year-end, the organization submitted claims to the Department of Indigenous Services Canada (DISC) in the amount of \$2,647,092 for eligible cost incurred in the 2019-2020 fiscal year that were not previously funded. The claims were approved subsequent to the year-end as funding for the 2020-2021 fiscal year and as such, were contingent as at the balance sheet date. Contingent assets are not recorded in these financial statements.

On March 11, 2020, the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic.

From the declaration of the pandemic to the date of approval of these financial statements, the organization implemented several initiatives including increased cleaning and use of personal protective equipment; changes in staff scheduling, and enhanced infection prevention control measures.

The Ministry is committed to providing additional funding to Agencies for COVID-19 for applicable costs in the subsequent period and has requested that related costs be tracked. At the date of approval of these financial statements, the amount, timing and eligibility for this funding is not known. As such, an estimate of the financial effect of this funding is not practicable at this time. The ultimate duration and magnitude of the COVID-19 pandemic's impact on the organization's operations and financial positions is not known.

Anishinaabe Abinoojii Family Services
Schedule 1 - Statement of Revenue and Expenditure
Child Welfare
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Ministry of Children, Community and Social Services			
Core	\$ 21,026,885	\$ 21,026,885	\$ 20,765,368
Balanced budget fund	30,355	30,355	-
	21,057,240	21,057,240	20,765,368
Expenditure (Schedule 2)			
Salaries	7,450,387	6,757,688	6,532,811
Employee benefits	1,274,736	1,197,066	983,823
Travel	1,177,500	1,208,387	1,221,299
Training and recruitment	199,000	137,755	268,408
Building occupancy	670,000	766,289	626,169
Professional services - non client	270,582	108,768	128,165
Program expense	38,500	102,579	37,263
Boarding home payments	9,754,000	9,910,568	10,053,070
Professional services - client	227,000	230,279	400,233
Client personal needs	618,500	635,209	676,017
Health and related	116,000	149,404	213,884
Financial assistance	33,000	57,692	30,773
Admission prevention	29,000	13,713	41,216
Promotion and publicity	182,000	166,713	253,434
Office administration	387,000	474,534	435,387
Miscellaneous	88,000	92,778	85,959
Capital and technology	230,000	376,269	404,811
Customary care one-time	-	-	11,819
Legal custody	30,355	48,576	13,731
	22,775,560	22,434,267	22,418,272
Expenditure recoveries and other income	1,718,320	1,377,027	1,652,694
	21,057,240	21,057,240	20,765,578
Excess of expenditure over revenue for the year	\$ -	\$ -	\$ (210)

Anishinaabe Abinoojii Family Services
Schedule 2 - Child Welfare Program Expenditures
Child Welfare
(Unaudited)

For the year ended March 31, 2020	One-Time	Non-Residential	Residential	Legal Services	Infrastructure Administration	Travel	Boarding	Capital and Technology	Total
Salaries	\$ -	\$ 2,118,670	\$ 2,986,241	-	\$ 1,652,777	-	-	-	\$ 6,757,688
Employee benefits	-	305,658	556,112	-	335,296	-	-	-	1,197,066
Travel	-	-	-	-	348,552	859,835	-	-	1,208,387
Training and recruitment	-	22,432	56,731	-	58,592	-	-	-	137,755
Building occupancy	-	-	-	-	766,289	-	-	-	766,289
Professional services - non client	-	11,997	-	-	96,771	-	-	-	108,768
Program expense	-	63,931	38,648	-	-	-	-	-	102,579
Boarding home payments	-	-	-	-	-	-	-	-	-
- Agency foster care	-	-	-	-	-	-	5,928,932	-	5,928,932
- Purchased foster / group	-	-	-	-	-	-	3,221,308	-	3,221,308
- Society operating group	-	-	-	-	-	-	760,328	-	760,328
Professional services - client	-	-	230,279	-	-	-	-	-	230,279
Client's personal needs	-	-	635,209	-	-	-	-	-	635,209
Health and related	-	-	149,404	-	-	-	-	-	149,404
Financial assistance	-	57,692	-	-	-	-	-	-	57,692
Admission prevention	-	13,713	-	-	-	-	-	-	13,713
Promotion and publicity	-	-	-	-	166,713	-	-	-	166,713
Office administration	-	-	-	-	474,534	-	-	-	474,534
Miscellaneous	-	-	-	-	92,778	-	-	-	92,778
Capital and technology	48,576	-	-	-	-	-	-	376,269	376,269
Legal custody	-	-	-	-	-	-	-	-	48,576
Less recoveries and other income	48,576	2,594,093	4,652,624	-	3,992,302	859,835	9,910,568	376,269	22,434,267
	-	-	(1,125,978)	-	(251,049)	-	-	-	(1,377,027)
Net expenditures	\$ 48,576	\$ 2,594,093	\$ 3,526,646	\$ -	\$ 3,741,253	\$ 859,835	\$ 9,910,568	\$ 376,269	\$ 21,057,240

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

For the year ended March 31	Budget	2020	2019
Revenue			
Ministry of Children, Community and Social Services	\$ 2,940,000	\$ 2,940,000	\$ 2,940,000
Expenditure			
Salaries	651,494	590,654	767,171
Employee benefits	113,714	108,674	118,054
Travel	47,900	35,975	32,722
Training and recruitment	10,000	50	89,888
Building occupancy	143,000	149,069	188,572
Professional services - non client	1,737,337	1,726,184	1,611,293
Program expense	176,200	202,247	104,859
Financial assistance	6,000	56,755	5,177
Promotion and publicity	19,500	24,034	5,319
Office administration	14,155	1,358	745
Miscellaneous	500	-	-
Capital and technology	20,200	45,000	16,200
	<u>2,940,000</u>	<u>2,940,000</u>	<u>2,940,000</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

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

	One Time	Aboriginal Trainer	Training/ Education Liaison	OCBe	Other	2020	2019
Revenue							
Ministry of Children, Community and Social Services	\$ 23,800	\$ 59,884	\$ 70,881	\$ 332,234	\$ -	\$ 486,799	\$ 491,665
Ministry of Health	-	7,523	-	-	-	7,523	-
Association of Native and Child Family Service Agencies of Ontario	-	-	-	-	-	-	100,002
Other	-	-	-	-	149,151	149,151	-
Revenue deferred from prior year	-	-	-	1,224,083	89,486	1,313,569	1,626,851
Revenue deferred to following year	-	-	-	(1,392,161)	(250,000)	(1,642,161)	(1,224,083)
	23,800	67,407	70,881	164,156	(11,363)	314,881	994,435
Expenditure							
Salaries	-	45,616	56,079	-	-	101,695	127,993
Benefits	-	16,408	13,806	-	-	30,214	31,856
Travel	-	-	996	-	-	996	35,867
Training and recruitment	-	5,383	-	-	-	5,383	53,256
Building and occupancy	23,800	-	-	-	58,625	82,425	29,471
Professional services - non client	-	-	-	-	108,735	108,735	8,488
Program expense	-	-	-	-	-	-	287,593
Client's personal needs	-	-	-	164,156	-	164,156	150,060
Promotion and publicity	-	-	-	-	71,277	71,277	12,373
Administration	-	-	-	-	-	-	1,673
Technology	-	-	-	-	(250,000)	(250,000)	250,121
	23,800	67,407	70,881	164,156	(11,363)	314,881	988,751
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,684

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 819,781	\$ -	\$ 525,237
Deferred from prior year	70,113	70,113	-
Deferred to subsequent year	-	-	(70,113)
Rent	20,000	19,775	-
	909,894	89,888	455,124
Expenditure			
Salaries and benefits	600,000	599,529	300,000
Travel	85,000	80,785	-
Training	5,000	3,639	-
Building occupancy	65,000	66,063	-
Professional services - non client	60,000	59,411	-
Program expense	75,000	80,431	-
Donation	-	-	100,000
Capital and technology	12,000	12,111	55,124
Office administration	7,894	7,700	-
	909,894	909,669	455,124
Excess of revenue (expenditure) for the year	\$ -	\$ (819,781)	\$ -

Funding of \$819,781 approved by Indigenous Services Canada for the 2021 fiscal year (Note 17).

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 516,018	\$ 41,825	\$ 940,500
Expenditure			
Salaries and benefits	320,000	450,704	384,334
Travel	25,000	33,109	-
Training and recruitment	15,000	18,488	7,387
Building occupancy	50,000	64,822	104,241
Professional services - non client	10,000	10,000	55,728
Program expense	76,018	96,849	337,968
Administration	-	-	50,842
Office administration	10,000	13,332	-
Technology	10,000	9,260	-
	516,018	696,564	940,500
Excess of revenue (expenditure) for the year	\$ -	\$ (654,739)	\$ -

Funding of \$474,193 approved by Indigenous Services Canada for the 2021 fiscal year (Note 17)

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 6,004,494
Deferred from previous year	2,244,759	2,244,759	-
Revenue deferred to subsequent year	-	-	(2,244,759)
	<u>2,244,759</u>	<u>2,244,759</u>	<u>3,759,735</u>
Expenditure			
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	-	132,984	636,577
Community and cultural	-	-	610,086
Travel - client	-	-	1,393
Intake and assessment	-	-	30,000
Financial assistance	-	-	60,802
Capital and technology	2,244,759	2,250,000	1,018,588
Office administration	-	-	30,000
Administration	-	-	122,450
Miscellaneous	-	-	18,336
Technology	-	-	8,312
	<u>2,244,759</u>	<u>2,382,984</u>	<u>3,759,735</u>
Excess of revenue (expenditure) for the year	\$ -	\$ (138,225)	\$ -

Funding of \$132,984 approved by Indigenous Services Canada for the 2021 fiscal year (Note 17)

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 48,126	\$ 48,126	\$ 2,582,578
Interest income	50,000	57,320	-
	98,126	105,446	2,582,578
Expenditure			
Salaries - wage parity	-	-	1,167,359
Salaries - intake and investigation	-	-	372,438
Salaries - legal	-	-	70,161
Benefits	-	-	462,915
Salaries and benefits - family preservation	-	369,524	-
Travel	300	96	20,982
Building occupancy	65,000	63,013	-
Professional services			
- repairs and maintenance	23,826	35,488	79,570
Professional services - client (legal fees)	1,000	783	-
Training	1,000	630	-
Office administration	2,500	1,773	-
Capital and technology	4,500	43,292	-
	98,126	514,599	2,173,425
Excess revenue (expenditure) before amounts repayable	-	(409,153)	409,153
Government contributions repayable	-	-	(2,402,170)
Indigenous Services Canada - 2019 set funding changed to fixed (Note 3)	-	2,402,170	-
Excess of revenue (expenditure) for the year	\$ -	\$ 1,993,017	\$ (1,993,017)

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 3,538,091
Expenditure			
	-	-	-
Excess revenue (expenditure) before amounts repayable	-	-	3,538,091
Government contributions repayable	-	-	(3,538,091)
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 12,428	\$ 12,428	\$ 175,750
Deferred from prior year	7,883	7,883	-
Deferred to subsequent year	-	-	(7,883)
	<u>20,311</u>	<u>20,311</u>	<u>167,867</u>
Expenditure			
Repairs and maintenance	<u>20,311</u>	<u>20,311</u>	<u>167,867</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 47,597
Expenditure			
Program expense	-	-	47,597
Excess of revenue (expenditure) for the year	\$ -	\$ -	-

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 90,042	\$ 90,042	\$ 90,042
Expenditure			
Training - membership	90,042	90,042	90,042
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

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

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 626,214
Deferred from prior year	364,496	364,496	-
Deferred to subsequent year	-	-	(364,496)
	<u>364,496</u>	<u>364,496</u>	<u>261,718</u>
Expenditure			
Salaries and benefits	364,496	364,496	205,247
Building occupancy	-	-	56,471
	<u>364,496</u>	<u>364,496</u>	<u>261,718</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 14 - Statement of Revenue and Expenditure
Indigenous Services Canada - On Call
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 256,406	\$ -	\$ 243,280
Expenditure			
Salaries and benefits	256,406	256,406	243,280
Excess of revenue (expenditure) for the year	\$ -	\$ (256,406)	\$ -

Funding of \$256,406 approved by Indigenous Services Canada for the 2021 fiscal year (Note 17)

Anishinaabe Abinoojii Family Services
Schedule 15 - Statement of Revenue and Expenditure
Indigenous Services Canada - Other
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada			
Jordan's Principles service coordination	\$ 353,430	\$ 353,430	\$ -
Deferred to subsequent year	-	(279,825)	-
	<u>353,430</u>	<u>73,605</u>	<u>-</u>
Expenditure			
Salaries and benefits	335,000	69,665	-
Technology	18,430	3,940	-
	<u>353,430</u>	<u>73,605</u>	<u>-</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 16 - Statement of Revenue and Expenditure
Indigenous Services Canada - Investigation and Assessment
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue	\$ 658,764	\$ -	\$ -
Expenditure			
Salaries	558,365	551,798	-
Employee benefits	100,399	106,966	-
	658,764	658,764	-
Excess of revenue (expenditure) for the year	\$ -	\$ (658,764)	\$ -

Funding of \$658,764 approved by Indigenous Services Canada for the 2021 fiscal year (Note 17)

Anishinaabe Abinoojii Family Services
Schedule 17 - Statement of Revenue and Expenditure
Indigenous Services Canada - Legal Services
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 307,180	\$ 88,673	\$ -
Expenditure			
Salaries	113,344	113,344	-
Employee benefits	16,308	16,308	-
Professional services - non client	82,422	82,422	-
Professional services - client	95,106	95,106	-
	307,180	307,180	-
Excess of revenue (expenditure) for the year	\$ -	\$ (218,507)	\$ -

Funding of \$218,507 approved by Indigenous Services Canada for the 2021 fiscal year (Note 17)

Anishinaabe Abinoojii Family Services
Schedule 18 - Statement of Revenue and Expenditure
Indigenous Services Canada - Technology
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 97,312	\$ 97,312	\$ -
Expenditure			
Technology	97,312	97,312	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 19 - Statement of Revenue and Expenditure
Indigenous Services Canada - Community Consultation
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 51,366	\$ 51,366	\$ -
Expenditure			
Community consultation	51,366	51,366	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 20 - Statement of Revenue and Expenditure
Indigenous Services Canada - NiiGoni Capital
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 349,000	\$ 349,000	\$ -
Expenditure			
Capital and technology	395,000	393,742	-
	(46,000)	(44,742)	-
Transfer from operations	46,000	44,742	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 21 - Statement of Revenue and Expenditure
Indigenous Services Canada - Infrastructure and Administration
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue	\$ 86,457	\$ -	\$ -
Expenditure			
Repairs and maintenance	<u>86,457</u>	<u>86,457</u>	<u>-</u>
Excess of revenue (expenditure) for the year	\$ -	\$ (86,457)	\$ -

Funding of \$86,457 approved by Indigenous Services Canada for the 2021 fiscal year (Note 17)

Anishinaabe Abinoojii Family Services
Schedule 22 - Statement of Revenue and Expenditure
Indigenous Services Canada - Remoteness - Mukwa/QA
(Unaudited)

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ 626,214	\$ 626,214	\$ -
Expenditure			
Salaries and benefits	485,504	476,148	-
Travel	10,000	10,700	-
Training and recruitment	2,000	1,555	-
Building occupancy	25,000	26,044	-
Professional services - Non client	50,000	51,000	-
Program expense	28,710	38,253	-
Capital and technology	25,000	22,514	-
	626,214	626,214	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -