

**Anishinaabe Abinoojii Family
Services**
Financial Statements
For the year ended March 31, 2022

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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, 2022, 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 for the year ended March 31, 2022 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.

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.

Other Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules in pages 18 - 44 of the Organization's financial statements.

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.

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

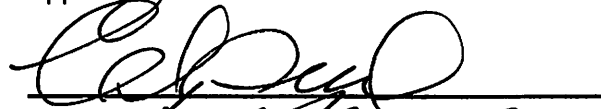
Chartered Professional Accountants, Licensed Public Accountants


Kenora, Ontario
July 29, 2022

Anishinaabe Abinoojii Family Services
Statement of Financial Position

March 31	2022	2021
Assets		
Current		
Cash	\$ 7,769,386	\$ 9,758,674
Short-term investment (Note 2)	1,000,000	-
Accounts receivable (Note 3)	1,063,771	2,056,203
Prepaid expenses	189,687	8,978
	10,022,844	11,823,855
Capital Assets (Note 5)	2,912,364	1,913,809
	\$ 12,935,208	\$ 13,737,664
Liabilities and Net Assets (Deficit)		
Current		
Accounts payable (Note 6)	\$ 2,373,267	\$ 2,092,104
Government contributions repayable (Note 4)	3,563,259	3,565,012
Current portion of long term debt (Note 8)	1,755	-
Deferred revenue (Note 7)	5,132,496	6,484,706
	11,070,777	12,141,822
Long term debt (Note 8)	573,245	-
	11,644,022	12,141,822
Net Assets (Deficit)		
Invested in capital assets	2,337,364	1,913,809
Unrestricted net assets (deficit)	(1,046,178)	(317,967)
	1,291,186	1,595,842
	\$ 12,935,208	\$ 13,737,664

Approved on behalf of the Board:


 _____ Director


 _____ Director

Anishinaabe Abinoojii Family Services Statement of Operations

For the year ended March 31	2022	2021
Revenue		
Ministry of Children, Community and Social Services	\$23,325,796	\$ 25,170,970
Indigenous Services Canada	8,530,861	9,104,300
Other	389,474	148,633
	<u>32,246,131</u>	<u>34,423,903</u>
Expenditure		
Salaries and benefits	13,196,241	14,447,656
Travel	1,040,333	1,024,748
Training and recruitment	229,101	161,955
Building occupancy	2,244,925	1,238,308
Professional services - non client	2,585,178	2,336,939
Program expense	1,912,811	1,109,655
Boarding home payments	9,405,808	9,588,887
Professional services - client	288,388	308,683
Client's personal needs	553,498	834,919
Health and related	67,607	89,172
Financial assistance	202,772	452,960
Admission prevention	32,481	22,872
Promotion and publicity	217,012	88,614
Office and allocated administration	539,904	598,653
Staff gathering	426,320	-
Miscellaneous	88,893	173,382
Capital and technology	1,317,335	858,921
Legal custody	24,840	49,680
	<u>34,373,447</u>	<u>33,386,004</u>
Expenditure recoveries and other	1,399,105	1,515,116
	<u>32,974,342</u>	<u>31,870,888</u>
Excess of revenue (expenditure) before amounts repayable	(728,211)	2,553,015
Government contributions repayable (Note 4)	-	(26,921)
Excess of revenue (expenditures) for the year	\$ (728,211)	\$ 2,526,094

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 2022	Total 2021
Net assets (deficit), beginning of year	\$ 1,913,809	\$ (317,967)	\$ 1,595,842	\$ (1,061,215)
Excess of revenue (expenditures) for the year	-	(728,211)	(728,211)	2,526,094
Capital asset additions	1,340,084	-	1,340,084	431,058
Amortization	(341,529)	-	(341,529)	(300,095)
Proceeds from long term debt	(575,000)	-	(575,000)	-
	423,555	(728,211)	(304,656)	2,657,057
Net assets (deficit), end of year	\$ 2,337,364	\$ (1,046,178)	\$ 1,291,186	\$ 1,595,842

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	2022	2021
Cash flows from operating activities		
Excess of revenue (expenditure) for the year	\$ (728,211)	\$ 2,526,094
Adjustment for investment in capital assets	423,555	130,963
Amortization	341,529	300,095
	36,873	2,957,152
Changes in non-cash working capital items		
Accounts receivable	992,432	(372,826)
Prepaid expenses	(180,709)	38,091
Accounts payable	281,163	(1,423,055)
Deferred contributions	(1,352,210)	4,562,720
Government contributions repayable	(1,753)	26,921
	(224,204)	5,789,003
Capital transactions		
Purchase of capital assets	(1,340,084)	(431,058)
Financial Transactions		
Purchase of short term investments	(1,000,000)	-
Proceeds from long term debt	575,000	-
	(425,000)	-
Increase (decrease) in cash during the year	(1,989,288)	5,357,945
Cash, beginning of year	9,758,674	4,400,729
Cash, end of year	\$ 7,769,386	\$ 9,758,674

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

March 31, 2022

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 (six directly and eight through service agreements) 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, 2022

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 revenue 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, net of financing if any, 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:

Automotive	5 years
Buildings	25 years
Computer equipment	3 years
Furniture and equipment	10 years
Leasehold improvements	10, 15 and 25 years

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2022

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. Short Term Investment

The organization holds a TD Canada Trust term deposit with a principal balance of \$1,000,000, bearing interest at 1.92% and maturing March 2023.

3. Accounts Receivable

	<u>2022</u>	<u>2021</u>
HST	\$ 487,529	\$ 512,817
Staff floats and advances	8,247	10,303
Transferred agencies	240,525	1,213,482
Other	327,470	319,601
	<u>\$ 1,063,771</u>	<u>\$ 2,056,203</u>

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2022

4. Government Contributions Repayable

	2022	2021
Ministry of Children, Community and Social Services		
2020/21 protection surplus repayable	\$ -	\$ 1,753
2020/21 prevention surplus repayable	25,168	25,168
Department of Indigenous Services Canada		
Set funding -2018/19 retroactive costs for prevention/least disruptive	3,538,091	3,538,091
	\$ 3,563,259	\$ 3,565,012

5. Capital Assets

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 401,863	\$ -	\$ 50,000	\$ -
Automotive	76,330	7,633	-	-
Buildings	1,693,983	409,515	1,429,167	347,052
Computer equipment	765,033	515,039	1,753,808	1,449,118
Furniture and equipment	971,879	533,774	852,729	457,081
Leasehold improvements	486,420	17,183	86,549	5,193
	4,395,508	1,483,144	4,172,253	2,258,444
Net book value		\$ 2,912,364		\$ 1,913,809

6. Accounts Payable

	2022	2021
Salaries and benefits	\$ 370,166	\$ 176,079
Registered Education Savings Plans	182,730	843,440
Transferred agencies	527,896	-
Trade and other	1,292,475	1,072,585
	\$ 2,373,267	\$ 2,092,104

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2022

7. Deferred Contributions

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

	2022	2021
Ministry of Children, Community and Social Services		
- Partner facility renewal	\$ 13,000	\$ -
- Ontario Child Benefit Equivalent funds	1,734,010	1,595,347
Other	-	250,000
Indigenous Services Canada		
- NiiGoni	-	562,888
- Family preservation	497,339	847,441
- Enhanced prevention	87,879	456,614
- Reunification Home	636,031	-
- WCWA devolution one-time	-	736,447
- Strategic planning	680,410	528,533
- Jordan's Principles service coordination	-	168,590
- COVID-19	585,649	178,769
- Youth support	353,847	491,249
- Training and development	544,331	668,828
	\$ 5,132,496	\$ 6,484,706

8. Long Term Debt

	2022	2021
Term loan, monthly payments of \$1,917 including interest at 3.70%, maturing March 2027. See Note 10 for security.	\$ 575,000	\$ -
Current portion of long debt	1,755	-
	\$ 573,245	\$ -

Principal repayments on long term debt over the next five years are as follows:

2023	\$ 1,755
2024	1,821
2025	1,889
2026	1,960
2027	567,575
	\$ 575,000

March 31, 2022

9. Economic Dependence

The organization receives approximately 100% (2021 - 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.

10. Credit Facilities

The organization has the following credit facilities:

- line of credit of \$500,000 which bears interest at prime. The line of credit was not in use at year-end.
- multiple draw term facility to finance the acquisition of real property available at the Agency's option by way of fixed rate term loans or floating rate term loans. Fixed rate loans bear interest at the rate determined by the bank at the time of the draw; floating rate loans bear interest at prime rate. Other details of repayment, such as monthly payments, are set out upon drawdown. The repayment term of any loans drawn cannot exceed five years. The minimum draw is \$200,000 and the maximum draw under this facility is \$2,500,000. Amounts repaid may not be re-borrowed. See Note 8 for amounts drawn on this facility at March 31, 2022.

Security consists of a general security agreement representing a first charge on all of the Agency's present and after acquired personal property.

11. 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 \$278,110 to the plan for the year (2021 - \$247,609) for current service and this expense has been recognized in salaries and benefits on the statement of operations.

March 31, 2022

12. 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 two financial institutions 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.

13. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2022, RESPs under administration were \$2,451,746 (2021 - \$2,515,506).

In addition, the organization holds in Trust monies relating to Grassy Narrows Mercury Disability claims. As at March 31, 2022, amounts under administration were \$121,027 (2021 - \$127,161).

In addition, the organization holds in Trust monies relating to Wabaseemoong Independent Nations children in care. As at March 31, 2022, amounts under administration were \$70,426 (2021 - \$70,425).

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2022

13. Trusts - continued

These trusts are not consolidated in these financial statements.

The trust accounts were not subject to audit.

14. 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, 2022 were \$100,000, representing a donation from Anishinaabe Abinoojii Family Services in the 2019 fiscal year.

15. 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, 2022 for the next five years are as follows:

	2023	2024	2025	2026	2027
Office premises	\$ 382,593	\$ 355,620	\$ 352,250	\$ 240,850	\$ 49,285

The Agency has also entered into agreements to lease office equipment with varying expiry dates. The annual lease commitments based on the leases in effect at March 31, 2022 for the next four years are as follows:

	2023	2024	2025
Office equipment	\$ 28,287	\$ 18,704	\$ 3,771

The Agency has also entered into agreements to lease a fleet of vehicles with varying expiry dates. The annual lease commitments based on the leases in effect at March 31, 2022 for the next three years are as follows:

	2023	2024	2025	2026
Leased vehicles	\$ 477,954	\$ 313,911	\$ 313,911	\$ 72,791

b) Vacation Pay

As at March 31, 2022, accrued and unrecorded vacation pay amounted to \$393,216 (2021 - \$561,386).

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2022

15. Commitments and Contingent Liabilities - continued

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.

16. 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, 2022, \$4,985,515 (2021 - \$3,805,281) of net funding was provided to Asubpeeschoseewagong Netum Anishinabek for the delivery of these services. The \$4,985,515 is included as expenditures in the Statement of Operations.

17. Sha-Wen-Daa-So-Win Program

Pursuant to an agreement with Naotkamegwanning 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 Naotkamegwanning First Nation.

In accordance with the service agreement, Naotkamegwanning 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, 2022, \$1,186,416 (2021 - \$1,325,954) of net funding was provided to Naotkamegwanning First Nation for the delivery of these services. The \$1,186,416 is included as expenditures in the Statement of Operations.

March 31, 2022

18. Subsequent Events

- a) Subsequent to the year-end, the organization submitted claims to the Department of Indigenous Services Canada (DISC) in the amount of \$1,129,071 for eligible costs incurred in the 2021-2022 fiscal year that were not previously funded. The claims were approved subsequent to the year-end as funding for the 2022-2023 fiscal year and as such, were contingent as at the balance sheet date. Contingent assets are not recorded in these financial statements.
- b) Effective April 1, 2021, Wabaseemoong Child Welfare Authority became Wabashki Makinaakoons Abinoojii Niwiidabimaa (WMAN) and WMAN now operates under its own community code. All children in care from Wabaseemoong Independent First Nation were discharged from AAFS into the care of WMAN on March 31, 2021.
- c) On March 11, 2020, the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic. The impacts of the pandemic continued throughout the 2022 fiscal year, and subsequent to the year-end. 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 pressures associated with the pandemic have somewhat alleviated since the declaration, and while the the Ministry of Children, Community and Social Services is committed to providing additional funding in recent years, ongoing funding to Agencies for COVID-19 is not known at this time.

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

For the year ended March 31	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services			
Core	\$ 19,572,198	\$ 19,561,936	\$ 21,442,027
COVID-19 Residential Relief Fund	-	101,200	-
	<u>19,572,198</u>	<u>19,663,136</u>	<u>21,442,027</u>
Expenditure (Schedule 2)			
Salaries	6,344,759	5,890,226	7,579,224
Employee benefits	1,061,928	922,364	1,271,759
Travel	616,749	652,133	732,614
Training and recruitment	54,596	84,791	45,377
Building occupancy	960,857	1,137,159	830,510
Professional services - non client	716,363	839,829	534,670
Program expense	59,197	150,902	21,342
Boarding home payments	9,191,069	9,405,808	9,588,887
Professional services - client	198,319	288,388	277,206
Client personal needs	646,613	432,326	717,307
Health and related	68,950	67,607	89,172
Financial assistance	44,309	28,534	29,961
Admission prevention	25,038	32,481	22,872
Promotion and publicity	74,393	216,618	87,033
Office administration	423,303	384,341	479,685
Miscellaneous	63,172	88,893	167,382
Capital and technology	447,622	414,620	430,709
Legal custody	24,840	24,840	49,680
	<u>21,022,077</u>	<u>21,061,860</u>	<u>22,955,390</u>
Expenditure recoveries and other income	1,449,879	1,399,105	1,515,116
	<u>19,572,198</u>	<u>19,662,755</u>	<u>21,440,274</u>
Excess revenue (expenditure) before amounts repayable	-	381	1,753
Government contributions repayable	-	-	(1,753)
Excess of revenue (expenditure) for the year	<u>\$ -</u>	<u>\$ 381</u>	<u>\$ -</u>

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

For the year ended March 31, 2022	One-Time	Non-Residential	Residential	Legal Services	Infrastructure Administration	Travel	Boarding	Capital and Technology	Total
Salaries	\$ -	\$ 1,323,954	\$ 3,108,172	\$ 299,952	\$ 1,158,148	\$ -	\$ -	\$ -	\$ 5,890,226
Employee benefits	-	207,163	418,624	36,170	260,407	-	-	-	922,364
Travel	-	-	-	-	181,211	470,922	-	-	652,133
Training and recruitment	-	9,353	17,699	-	57,739	-	-	-	84,791
Building occupancy	-	-	-	-	1,137,159	-	-	-	1,137,159
Professional services - non client	-	12,998	-	-	826,831	-	-	-	839,829
Program expense	-	53,584	97,318	-	-	-	-	-	150,902
Boarding home payments									
- Agency foster care	-	-	-	-	-	-	5,764,299	-	5,764,299
- Purchased foster / group	-	-	-	-	-	-	2,814,735	-	2,814,735
- Society operating group	-	-	-	-	-	-	826,774	-	826,774
Professional services - client	-	-	302,685	(14,297)	-	-	-	-	288,388
Client's personal needs	-	-	432,326	-	-	-	-	-	432,326
Health and related	-	-	67,607	-	-	-	-	-	67,607
Financial assistance	-	28,534	-	-	-	-	-	-	28,534
Admission prevention	-	32,481	-	-	-	-	-	-	32,481
Promotion and publicity	-	-	-	-	216,618	-	-	-	216,618
Office administration	-	-	-	-	384,341	-	-	-	384,341
Miscellaneous	-	-	-	-	88,893	-	-	-	88,893
Capital and technology	-	-	-	-	-	-	-	414,620	414,620
Legal custody	24,840	-	-	-	-	-	-	-	24,840
	24,840	1,668,067	4,444,431	321,825	4,311,347	470,922	9,405,808	414,620	21,061,860
Less recoveries and other income	-	-	(890,316)	-	(508,789)	-	-	-	(1,399,105)
Net expenditures	\$ 24,840	\$ 1,668,067	\$ 3,554,115	\$ 321,825	\$ 3,802,558	\$ 470,922	\$ 9,405,808	\$ 414,620	\$ 19,662,755

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

For the year ended March 31	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 2,940,000	\$ 2,940,000	\$ 2,940,000
Expenditure			
Salaries	590,000	954,096	581,155
Employee benefits	-	141,923	104,641
Travel	50,000	4,828	41,038
Training and recruitment	5,000	50,160	721
Building occupancy	115,000	114,950	104,062
Professional services - non client	1,820,000	1,514,292	1,738,523
Program expense	360,000	155,063	234,275
Financial assistance	-	2,577	42,148
Promotion and publicity	-	394	1,581
Office and allocated administration	-	1,660	45,408
Capital and technology	-	-	21,280
	<u>2,940,000</u>	<u>2,939,943</u>	<u>2,914,832</u>
Excess revenue (expenditure) before amounts repayable	-	57	25,168
Government contributions repayable	-	-	(25,168)
Excess of revenue (expenditure) for the year	<u>\$ -</u>	<u>\$ 57</u>	<u>\$ -</u>

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

For the year ended March 31	One Time	Aboriginal Trainer/ Education Liaison	OCBe	Other	2022	2021
Revenue						
Ministry of Children, Community and Social Services	\$ 457,024	\$ 157,464	\$ 259,835	\$ -	\$ 874,323	\$ 992,129
Ministry of Health	-	7,523	-	-	7,523	7,523
Other	-	-	-	29,150	29,150	20,901
Revenue deferred from prior year	-	-	1,595,347	250,000	1,845,347	1,642,161
Revenue deferred to following year	(13,000)	-	(1,734,010)	-	(1,747,010)	(1,845,347)
	444,024	164,987	121,172	279,150	1,009,333	817,367
Expenditure						
Salaries	163,364	130,714	-	-	294,078	553,513
Benefits	28,036	26,318	-	-	54,354	37,071
Travel	-	-	-	-	-	414
Training and recruitment	-	-	-	-	-	8,112
Building and occupancy	254,992	7,523	-	-	262,515	10,563
Professional services - non client	-	-	-	-	-	24,807
Program expense	56	-	-	-	56	59,824
Client's personal needs	-	-	121,172	-	121,172	117,612
Technology	-	427	-	237,807	238,234	9,341
	446,448	164,982	121,172	237,807	970,409	821,257
Excess of revenue (expenditure) for the year	\$ (2,424)	\$ 5	\$ -	\$ 41,343	\$ 38,924	\$ (3,890)

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada			
Current year - NiiGoni	\$ 963,615	\$ 963,315	\$ 1,520,595
Current year - cultural programming/resource manager	-	-	97,311
Prior year expenditures	-	-	819,781
Deferred from prior year	512,634	562,888	-
Deferred to subsequent year	-	-	(562,888)
	1,476,249	1,526,203	1,874,799
Expenditure			
Salaries and benefits	851,096	827,569	704,088
Travel	86,000	131,002	67,915
Training	17,600	928	3,729
Building occupancy	68,000	189,943	93,394
Professional services - non client	10,000	16,075	5,540
Program expense	299,076	114,745	78,352
Capital and technology	-	196,684	88,712
Office and allocated administration	144,177	49,257	13,288
	1,475,949	1,526,203	1,055,018
Excess of revenue (expenditure) for the year	\$ 300	\$ -	\$ 819,781

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada			
Current year	\$ 1,413,613	\$ 1,435,599	\$ 1,889,843
Prior year expenditures	-	-	654,739
Deferred from prior year	847,441	847,441	-
Deferred to subsequent year	-	(497,339)	(847,441)
	<u>2,261,054</u>	<u>1,785,701</u>	<u>1,697,141</u>
Expenditure			
Salaries and benefits	1,628,504	1,193,466	699,354
Travel	126,000	69,365	20,761
Training and recruitment	31,000	2,178	3,474
Building occupancy	127,600	222,438	62,847
Professional services - non client	50,000	26,481	271
Program expense	230,000	225,133	135,102
Insurance	-	-	12,147
Financial assistance	-	7,118	-
Office administration	5,950	24,062	7,106
Capital and technology	62,000	15,460	101,340
	<u>2,261,054</u>	<u>1,785,701</u>	<u>1,042,402</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ 654,739

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	2022	2021
Revenue			
Indigenous Services Canada - prior year expenditures	\$ -	\$ -	\$ 138,225
Expenditure			
	-	-	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ 138,225

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

For the year ended March 31	Budget	2022	2021
Revenue			
Other	\$ -	\$ 13,691	\$ 5,873
Expenditure			
Travel	-	65	-
Program expenses	-	4,400	-
Office administration	-	2,208	2,260
	-	6,673	2,260
Excess of revenue (expenditure) for the year	\$ -	\$ 7,018	\$ 3,613

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 1,604,468
Deferred from prior year	457,476	456,614	-
Deferred to subsequent year	-	(87,879)	(456,614)
	<u>457,476</u>	<u>368,735</u>	<u>1,147,854</u>
Expenditure			
Salaries and benefits	40,000	18,362	552,602
Startup costs	-	-	6,000
Administration fees	-	-	46,091
Travel	5,000	1,414	36,118
Building occupancy	162,476	139,278	56,965
Program expense	40,000	45,138	218,492
Financial assistance	210,000	164,543	207,009
Technology	-	-	24,577
	<u>457,476</u>	<u>368,735</u>	<u>1,147,854</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ 681,628	\$ 681,628	\$ -
Deferred to subsequent year	-	(636,031)	-
Other	-	51,560	-
	681,628	97,157	-
Expenditure			
Salaries and benefits	429,034	-	-
Travel	37,917	-	-
Training and recruitment	8,167	-	-
Building occupancy	46,958	11,124	-
Professional services - Non client	11,667	2,173	-
Program expense	147,885	73,860	-
Capital and technology	-	10,000	-
	681,628	97,157	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 11 - Statement of Revenue and Expenditure
Indigenous Services Canada - WCWA Devolution One-Time
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada			
Current year	\$ -	\$ -	\$ 1,171,823
I&A claims - prior year expenditures	-	-	534,311
Legal claims - prior year expenditures	-	-	40,000
Deferred from prior year	-	736,447	-
Deferred to subsequent year	-	-	(736,447)
	-	736,447	1,009,687
Expenditure			
Salaries	-	188,016	414,213
Employee benefits	-	12,138	47,624
Travel	-	36,616	100,473
Office and allocated administration	-	72,775	-
Capital and technology	-	-	97,087
Program expense	-	420,208	157,118
Professional services - Client	-	-	31,477
Client and caregiver needs	-	-	161,695
	-	729,753	1,009,687
Excess of revenue (expenditure) for the year	\$ -	\$ 6,694	\$ -

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ 90,042	\$ -	\$ 90,042
Expenditure			
Training - membership	90,042	90,042	90,042
Excess of revenue (expenditure) for the year	\$ -	\$ (90,042)	\$ -

Funding of \$90,042 approved by Indigenous Services Canada for the 2023 fiscal year (Note 18)

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	2022	2021
Revenue			
Indigenous Services Canada	\$ 626,647	\$ 626,647	\$ 832,818
Deferred from prior year	528,533	528,533	-
Deferred to subsequent year	-	(680,410)	(528,533)
	<u>1,155,180</u>	<u>474,770</u>	<u>304,285</u>
Expenditure			
Salaries and benefits	562,180	280,229	251,327
Travel	52,500	11,893	-
Training and recruitment	7,500	650	-
Building occupancy	46,000	-	4,000
Professional services - non client	-	11,321	-
Program expense	436,000	123,632	1,704
Miscellaneous	26,000	-	-
Capital and technology	25,000	47,045	47,254
	<u>1,155,180</u>	<u>474,770</u>	<u>304,285</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	2022	2021
Revenue			
Indigenous Services Canada			
- current year expenditures	\$ -	\$ -	\$ 325,967
- prior year expenditures	-	-	256,406
	<u>-</u>	<u>-</u>	<u>582,373</u>
Expenditure			
Salaries and benefits	-	315,090	325,967
	<u>-</u>	<u>315,090</u>	<u>325,967</u>
Excess of revenue (expenditure) for the year	\$ -	\$ (315,090)	\$ 256,406

Funding of \$315,090 approved by Indigenous Services Canada for the 2023 fiscal year (Note 18)

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada			
Jordan's Principles service coordination	\$ -	\$ -	\$ 76,191
Deferred from prior year	-	168,590	279,825
Deferred to subsequent year	-	-	(168,590)
	-	168,590	187,426
Expenditure			
Salaries and benefits	-	79,654	152,570
Program expense	-	88,936	34,856
	-	168,590	187,426
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	2022	2021
Revenue			
Indigenous Services Canada	\$ -	\$ 199,999	\$ -
- prior year expenditures	-	247,005	658,764
	-	447,004	658,764
Expenditure			
Salaries	-	539,092	206,908
Employee benefits	-	94,183	40,097
	-	633,275	247,005
Excess of revenue (expenditure) for the year	\$ -	\$ (186,271)	\$ 411,759

Funding of \$433,275 approved by Indigenous Services Canada for the 2023 fiscal year (Note 18)

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada			
- prior year expenditures	\$ -	\$ 85,972	\$ 218,507
Expenditure			
Salaries	-	108,906	72,357
Employee benefits	-	16,371	13,615
Professional services	-	165,387	-
	-	290,664	85,972
Excess of revenue (expenditure) for the year	\$ -	\$ (204,692)	\$ 132,535

Funding of \$290,664 approved by Indigenous Services Canada for the 2023 fiscal year (Note 18)

Anishinaabe Abinoojii Family Services
Schedule 18 - Statement of Revenue and Expenditure
Waterbury Road
(Unaudited)

For the year ended March 31	Budget	2022	2021
Expenditure			
Capital expenditure, net of long term debt	\$ -	\$ 11,440	\$ -
Excess of revenue (expenditure) for the year	\$ -	\$ (11,440)	\$ -

Anishinaabe Abinoojii Family Services
Schedule 19 - Statement of Revenue and Expenditure
Children's Aid Foundation - Mental Health
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Children's Aid Foundation of Canada	\$ -	\$ 26,250	\$ -
Expenditure	-	-	-
Excess of revenue (expenditure) for the year	\$ -	\$ 26,250	\$ -

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

For the year ended March 31	Budget	2022	2021
Revenue			
Rent	\$ -	\$ 11,300	\$ 33,900
Expenditure			
Building occupancy	-	11,300	7,431
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ 26,469

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	2022	2021
Revenue			
Indigenous Services Canada - prior year expenditures	\$ -	\$ -	\$ 86,457
Expenditure	-	-	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ 86,457

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

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ -	\$ 626,214	\$ 626,214
Expenditure			
Salaries and benefits	-	528,085	495,344
Travel	-	17,147	20,016
Training and recruitment	-	352	-
Building occupancy	-	68,736	59,536
Professional services - Non client	-	3,546	33,128
Program expense	-	2,747	7,777
Office administration	-	5,601	4,815
Capital and technology	-	-	5,598
	-	626,214	626,214
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 23 - Statement of Revenue and Expenditure
Indigenous Services Canada - COVID-19
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ 972,331	\$ 972,331	\$ 415,052
Deferred from prior year	178,770	178,769	-
Deferred to subsequent year	-	(585,649)	(178,769)
	<u>1,151,101</u>	<u>565,451</u>	<u>236,283</u>
Expenditure			
Salaries and benefits	507,656	349,892	160,481
Office and allocation administration	94,645	-	-
Travel	118,800	30,887	876
Program expense	430,000	184,672	74,926
	<u>1,151,101</u>	<u>565,451</u>	<u>236,283</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 24 - Statement of Revenue and Expenditure
COVID-19
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Other	\$ -	\$ -	\$ 80,436
Expenditure			
Food security	-	-	7,989
Child welfare involvement	-	-	46,726
Children's safety	-	-	19,227
Repairs and maintenance	-	-	6,494
	-	-	80,436
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 25 - Statement of Revenue and Expenditure
Indigenous Services Canada - Youth Support
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ 469,602	\$ 469,602	\$ 622,803
Deferred from prior year	491,248	491,249	-
Deferred to subsequent year	-	(353,847)	(491,249)
	<u>960,850</u>	<u>607,004</u>	<u>131,554</u>
Expenditure			
Salaries and benefits	440,100	284,854	91,812
Travel	43,400	46,267	4,523
Training and recruitment	34,000	-	10,500
Building occupancy	52,000	45,139	5,000
Program expense	379,350	216,083	5,451
Capital and technology	12,000	14,661	14,268
	<u>960,850</u>	<u>607,004</u>	<u>131,554</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 26 - Statement of Revenue and Expenditure
Indigenous Services Canada - Training & Development
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ 478,888	\$ 618,080	\$ 783,517
Deferred from prior year	688,828	668,828	-
Deferred to subsequent year	-	(544,331)	(668,828)
	<u>1,167,716</u>	<u>742,577</u>	<u>114,689</u>
Expenditure			
Salaries and benefits	501,960	103,293	91,934
Travel	47,600	38,716	-
Building occupancy	52,800	42,343	4,000
Professional services - non client	150,000	6,074	-
Program expense	342,000	107,236	-
Staff gathering	-	426,320	-
Promotion and publicity	23,356	-	-
Capital and technology	50,000	18,595	18,755
	<u>1,167,716</u>	<u>742,577</u>	<u>114,689</u>
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -

Anishinaabe Abinoojii Family Services
Schedule 27 - Statement of Revenue and Expenditure
Indigenous Services Canada - Capital - Elevator
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada	\$ 350,596	\$ 350,596	\$ -
Expenditure			
Capital and technology	350,596	350,596	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ -