

Nog-Da-Win-Da-Min
Family and Community Services
Financial Statements
For the year ended March 31, 2015

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Tel: 705 945 0990
Fax: 705 942 7979
Toll-Free: 800 520 3005
www.bdo.ca

BDO Canada LLP
747 Queen Street E
PO Box 1109
Sault Ste. Marie ON P6A 5N7 Canada

Independent Auditor's Report

To the Members of Nog-Da-Win-Da-Min Family and Community Services

We have audited the accompanying financial statements of Nog-Da-Win-Da-Min Family and Community Services, which comprise the statement of financial position as at March 31, 2015, and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Nog-Da-Win-Da-Min Family and Community Services as at March 31, 2015, and the results of its operations, change in its net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
July 30, 2015

**Nog-Da-Win-Da-Min
Family and Community Services
Statement of Financial Position**

March 31 2015 2014

Assets

Current

Cash	\$ 885,987	\$ 562,809
Accounts receivable	282,672	226,162
Prepaid expenses	35,223	35,589

	1,203,882	824,560
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Capital assets (Note 2)

	302,868	179,311
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	\$ 1,506,750	\$ 1,003,871
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Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 411,725	\$ 298,292
Deferred revenue	765	820

	412,490	299,112
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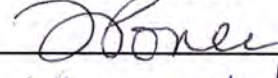

Net assets

Reserves (Note 4)	844,102	566,897
Investment in capital assets	302,868	179,311
Unrestricted net assets (deficit)	(52,710)	(41,449)

	1,094,260	704,759
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	\$ 1,506,750	\$ 1,003,871
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On behalf of the Board:

	Director
	Director

**Nog-Da-Win-Da-Min
Family and Community Services
Statement of Operations**

For the year ended March 31

	2015	2014
Revenue		
Ministry of Community and Social Services	\$ 1,942,721	\$ 1,942,721
Ministry of Community and Social Services - Youth justice	62,000	62,500
Ministry of Community and Social Services - Child welfare capacity	984,000	776,500
Ministry of Community and Social Services		
- Mental health development	9,657	-
Ministry of Community and Social Services - Youth in transition	8,000	-
Foster care	2,188,277	1,828,612
Other	38,100	6,505
	5,232,755	4,616,838
Expenses		
Advertising and promotion	19,623	14,862
Automotive	80,462	84,746
Bank charges and interest	1,522	1,421
Board	23,080	27,861
Capacity development	34,276	59,161
Equipment rental	39,797	17,921
Foster care payments	873,164	739,359
Foster care appreciation	29,197	20,693
Insurance	46,203	40,853
Mental health training	14,156	-
Postage, stationary and office supplies	30,306	29,657
Prevention - First Nations	669,079	669,079
Professional fees	8,497	7,979
Program resources	11,295	1,930
Purchased services	48,538	90,167
Relocation	788	-
Rent	176,950	162,923
Repairs and maintenance	10,350	22,995
Salaries - staff	1,981,994	1,786,629
- on call	21,100	21,300
- benefits	369,966	335,637
Start-up	12,336	4,315
Telephone	45,031	49,407
Training and recruitment	59,776	60,180
Travel	143,420	162,620
	4,750,906	4,411,695
Revenue over expenses before provision	481,849	205,143
Provision for:		
Amortization of capital assets	92,348	92,764
Excess of revenue over expenses	\$ 389,501	\$ 112,379

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

**Nog-Da-Win-Da-Min
Family and Community Services
Statement of Changes in Net Assets**

	Reserves	Invested in Capital Assets	Unrestricted Net Assets	Total
Balance at March 31, 2013	\$ 406,392	\$ 222,081	\$ (36,093)	\$ 592,380
2014				
Excess (deficiency) of revenues over expenses	-	(92,763)	205,142	112,379
Capital assets acquired	-	49,993	(49,993)	-
Transfer to reserves	160,505	-	(160,505)	-
Balance at March 31, 2014	566,897	179,311	(41,449)	704,759
2015				
Excess (deficiency) of revenues over expenses	-	(92,348)	481,849	389,501
Capital assets acquired	-	215,905	(215,905)	-
Transfer to reserves	277,205	-	(277,205)	-
Balance at March 31, 2015	\$ 844,102	\$ 302,868	\$ (52,710)	\$ 1,094,260

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

Nog-Da-Win-Da-Min
FAMILY AND COMMUNITY SERVICES
Statement of Cash Flows

For the year ended March 31	2015	2014
Cash flows from operating activities		
Excess of revenue over expenses	\$ 389,501	\$ 112,379
Item not involving cash		
Amortization of capital assets	<u>92,348</u>	<u>92,764</u>
	481,849	205,143
 Changes in non-cash working capital balances		
Accounts receivable	(56,510)	46,100
Prepaid expenses	366	(6,196)
Accounts payable and accrued liabilities	113,433	(22,295)
Deferred revenue	(55)	(10)
	<u>539,083</u>	<u>222,742</u>
Cash flows from investing activities		
Purchase of capital assets	<u>(215,905)</u>	<u>(49,993)</u>
Increase in cash and cash equivalents	323,178	172,749
Cash and cash equivalents, beginning of year	<u>562,809</u>	<u>390,060</u>
Cash and cash equivalents, end of year	\$ 885,987	\$ 562,809

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

Nog-Da-Win-Da-Min
FAMILY AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2015

1. Summary of significant accounting policies

Description of Operations	The agency was incorporated without share capital in 1990 under the laws of Ontario and is engaged in providing culturally sensitive services to native children and families including being licensed for Foster Care services from the Ministry of Community and Social Services. Effective April 1, 2004 the agency is a registered charity with a tax-exempt status under paragraph 149(1)(f) of the Income Tax Act.										
Basis of Accounting	These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.										
Revenue Recognition	The agency follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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. Fund raising revenue is recognized as it is received.										
Revenue Adjustments	The final amount of excess revenue over expenses made with respect to special programs is not determined until the Ministry of Community and Social Services has reviewed the Agency's financial returns. The agency accounts for any adjustment in the statement of operation in the year in which it occurs.										
Capital Assets	<p>Capital assets are recorded at cost. Amortization, based on the estimated useful life of the asset, is provided by the straight line basis over the following periods:</p> <table><tr><td>Equipment, furniture and fixtures</td><td>- 10 years</td></tr><tr><td>Computer software</td><td>- 3 years</td></tr><tr><td>Computer hardware</td><td>- 3 - 5 years</td></tr><tr><td>Leasehold improvements</td><td>- 5 years</td></tr><tr><td>Automotive</td><td>- 5 years, \$5,000 residual</td></tr></table> <p>In their year of acquisition capital assets are amortized at one half of the above rates.</p>	Equipment, furniture and fixtures	- 10 years	Computer software	- 3 years	Computer hardware	- 3 - 5 years	Leasehold improvements	- 5 years	Automotive	- 5 years, \$5,000 residual
Equipment, furniture and fixtures	- 10 years										
Computer software	- 3 years										
Computer hardware	- 3 - 5 years										
Leasehold improvements	- 5 years										
Automotive	- 5 years, \$5,000 residual										
Financial Instruments	Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, they 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.										

Nog-Da-Win-Da-Min
FAMILY AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2015

1. Summary of significant accounting policies (continued)

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

2. Capital assets

	2015		2014	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Furniture and fixtures	\$ 363,408	\$ 199,822	\$ 287,857	\$ 175,792
Computer hardware	329,602	280,532	283,246	247,998
Computer software	235,737	234,498	235,737	212,464
Leasehold improvements	6,750	3,375	6,750	2,025
Automotive	93,998	8,400	25,700	21,700
	<u>\$ 1,029,495</u>	<u>\$ 726,627</u>	<u>\$ 839,290</u>	<u>\$ 659,979</u>
Net book value		<u>\$ 302,868</u>		<u>\$ 179,311</u>

3. Government remittances

Included in accounts payable and accrued liabilities are the following government remittances payable:

	2015	2014
Source deductions	\$ 5,936	\$ 4,438
Employer health tax	1,393	980
	<u>\$ 7,329</u>	<u>\$ 5,418</u>

4. Reserves

	2015	2014
Foster care per diem	\$ 831,740	\$ 554,535
Conference surplus	12,362	12,362
	<u>\$ 844,102</u>	<u>\$ 566,897</u>

Nog-Da-Win-Da-Min
FAMILY AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2015

5. Commitments

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

2016	\$	109,521
2017	\$	106,194
2018	\$	83,619
2019	\$	55,279
2020	\$	48,000

6. Economic dependence

Nog-Da-Win-Da-Min has a service contract agreement with the Ministry of Community and Social Services. The funds are used by the Agency to administer its operations in accordance with the terms of the agreements.

7. Pension plan

Employees are eligible to participate in a defined contribution pension plan. Employer contributions totaled \$79,296 (2014 - \$77,448) during the current period and were fully expensed.

8. Financial instrument risk

The agency's management monitors, evaluates and manages the principal risks assumed with the financial instruments on a daily basis. The risks that arise from transacting financial instruments include credit risk and liquidity risk.

Credit risk

Credit risk arises principally from the agency's accounts receivable. The agency is exposed to credit risk resulting from the possibility that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Liquidity risk

Liquidity risk arises from the agency's management of accounts payable and other current liabilities. It is the risk that the agency will encounter difficulty in meeting its financial obligations as they fall due.

9. Comparative figures

Comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

10. Subsequent event

Subsequent to the year end the Agency was approved by the Ministry of Children and Youth Services to move to Transition, the final phase prior to undergoing a full designation review by the Ministry to become an Aboriginal Child and Welfare Authority under the Child and Family Services act.



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Fax: 705 942 7979
Toll-Free: 800 520 3005
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BDO Canada LLP
747 Queen Street E
PO Box 1109
Sault Ste. Marie ON P6A 5N7 Canada

Independent Auditor's Comments on Supplementary Financial Information

To the Members of Nog-Da-Win-Da-Min Family and Community Services

We have audited the financial statements of Nog-Da-Win-Da-Min Family and Community Services, which comprise the statement of financial position as at March 31, 2015, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated July 30, 2015 which contained an unmodified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. The supplementary financial information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary financial information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

Restriction on Distribution and Use

The supplementary information is prepared to assist Nog-Da-Win-Da-Min Family and Community Services to meet the reporting requirements of various funding agencies. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for Nog-Da-Win-Da-Min Family and Community Services and various funding agencies and should not be distributed to or used by parties other than Nog-Da-Win-Da-Min or the funding agencies.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
July 30, 2015

**Nog-Da-Win-Da-Min
Family and Community Services
Schedule of Operations - Province
Schedule 1**

For the year ended March 31, 2015

	Total Budget	Province Regular Actual	Province Child Welfare Capacity Actual
Revenue			
Ministry of Community and Social Services	\$ 2,926,721	\$ 1,942,721	\$ 984,000
Ministry of Community and Social Services - Mental health development	-	9,657	-
Other	4,600	8,836	24,965
	<u>2,931,321</u>	<u>1,961,214</u>	<u>1,008,965</u>
Expenses			
Advertising and promotion	12,000	19	4,248
Automotive	41,036	15,792	25,579
Administration	(216,316)	-	(15,495)
Bank charges and interest	1,000	1,522	-
Board and general meeting	21,840	23,080	-
Capacity development	94,379	-	34,276
Capital expenditures	22,792	30,021	142,286
Equipment rental and replacement	9,483	5,181	6,869
Insurance	44,787	30,791	15,062
Mental health training	-	9,657	-
Postage, stationary and office supplies	32,355	3,714	13,371
Prevention - First Nations	669,079	669,079	-
Professional fees	21,755	8,497	-
Program resources	19,950	2,468	8,827
Purchased services	55,106	17,730	22,313
Rent	121,475	50,334	66,767
Repairs and maintenance	26,430	2,148	8,009
Salaries - staff	1,391,477	830,802	535,128
- on call	10,440	10,550	-
- benefits	288,561	170,438	91,331
Telephone	42,906	17,928	8,879
Training and recruitment	56,075	6,130	14,176
Travel	164,711	66,595	27,339
	<u>2,931,321</u>	<u>1,972,476</u>	<u>1,008,965</u>
	-	(11,262)	-
Less change in vacation pay liability	-	11,262	-
Surplus, for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nog-Da-Win-Da-Min
Family and Community Services
Schedule of Operations - Province
Schedule 2, Youth Justice

For the year ended March 31, 2015

	Budget	Actual
Revenue		
Ministry of Community and Social Services - Youth Justice	\$ 60,000	\$ 62,000
Other	-	1,225
	<u>60,000</u>	<u>63,225</u>
 Expenses		
Automotive	2,750	3,849
Equipment rental and replacement	150	128
Insurance	42	-
Postage, stationary and office supplies	650	786
Program resources	100	-
Purchased services	150	165
Repairs and maintenance	200	193
Salaries - staff	42,097	40,634
- benefits	9,261	9,691
Start-up costs	800	1,729
Telephone	500	302
Training and recruitment	500	32
Travel	2,800	6,389
	<u>60,000</u>	<u>63,898</u>
	-	(673)
 Transfer from Foster Care	<u>-</u>	<u>673</u>
 Surplus, for the year	<u>\$ -</u>	<u>\$ -</u>

**Nog-Da-Win-Da-Min
Family and Community Services
Schedule of Operations - Other
Schedule 3**

For the year ended March 31, 2015

	Youth in Transition	Foster Care Per-Diem
Revenue		
Foster care	\$ -	\$ 2,170,027
Supervision foster care	-	18,250
Other	-	3,074
Ministry of Community and Social Services	<u>8,000</u>	<u>-</u>
	<u>8,000</u>	<u>2,191,351</u>
Expenses		
Administration	-	33,417
Advertising	-	15,356
Automotive	-	35,242
Building occupancy	-	59,849
Capital expenditures	5,812	37,787
Equipment rental and maintenance	-	27,619
Foster care appreciation	-	29,197
Foster care payments	-	872,340
Insurance	-	350
Materials and supplies	391	12,044
Mental health training	-	4,499
Personal needs	-	824
Purchased services	-	8,330
Relocation	-	788
Salaries - staff	-	575,430
- on call	-	10,550
- benefits	-	98,506
Start up costs	771	9,836
Training and recruitment	1,026	38,412
Travel	-	43,097
	<u>8,000</u>	<u>1,913,473</u>
	-	277,878
Transfer to other departments	-	673
Transfer to reserve	-	<u>(277,205)</u>
Surplus, for the year	<u>\$ -</u>	<u>\$ -</u>