

Financial Statements of

**NOGDAWINDAMIN FAMILY AND
COMMUNITY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2022



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Nogdawindamin Family and Community Service

Opinion

We have audited the accompanying financial statements of Nogdawindamin Family and Community Services (the Organization), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets (deficiency) for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Nogdawindamin Family and Community Services as at March 31, 2022, and its results of operations, its changes in net assets (deficiency) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' 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 responsibilities in accordance with these requirements.

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



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- 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 auditors' 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 auditors' 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

July 27, 2022

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES


Statement of Financial Position


March 31, 2022, with comparative information for 2021

	2022	2021
Assets		
Current assets:		
Cash	\$ 9,346,932	10,461,206
Accounts receivable (note 2)	2,280,990	166,933
Prepaid expenses and deposits	59,884	145,037
	<u>11,687,806</u>	<u>10,773,176</u>
Capital assets (note 3)	4,969,394	6,040,041
	<u>\$ 16,657,200</u>	<u>16,813,217</u>
Liabilities and Net Assets (Deficit)		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 5,992,430	5,663,142
Due to funder (Note 5)	874,453	-
Deferred revenue (note 7)	4,510,882	3,588,955
	<u>11,377,765</u>	<u>9,252,097</u>
Net assets (deficit):		
Unrestricted net deficit	(201,776)	(372,952)
Reserves (note 8)	511,817	1,894,031
Investment in capital assets	4,969,394	6,040,041
	<u>5,279,435</u>	<u>7,561,120</u>
Commitments (note 11)		
	<u>\$ 16,657,200</u>	<u>16,813,217</u>

See accompanying notes to financial statements.

On behalf of the Board:

 _____ Director Leila Macumber, Board President

 _____ Director Kerry Francis, Chief Executive Officer

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Revenue:		
Ministry of Children, Community and Social Services	\$ 24,236,826	\$ 24,425,958
Department of Indigenous Services Canada (note 9)	30,459,090	26,337,445
Alternative care	207,231	289,532
Children's special allowance	986,297	934,698
Disability tax credit	31,058	34,840
Other	984,323	518,513
	56,904,825	52,540,986
Expenses:		
Salaries		
- Staff	26,379,337	23,477,717
- Benefits	6,147,979	5,091,496
Boarding	5,092,505	4,398,042
Building occupancy	2,040,145	1,693,769
Client personal needs	1,295,604	1,095,885
Cultural program	391,685	524,872
Financial assistance	2,540,123	2,266,700
Health and related costs	329,829	229,240
OCBE expenses	369,069	99,457
Office administration	545,549	581,547
Other	333,416	194,630
Programs expenses		
- Internal	756,087	433,958
- External	7,183,008	8,121,137
Professional services - client	678,794	921,076
Professional services - non- client	290,710	114,693
Promotion and publicity	126,568	57,208
Repairs and maintenance	13,048	-
Technology	438,199	320,715
Training and recruitment	408,400	301,860
Travel	1,148,243	867,243
Expenditure recovery	(206,767)	(176,397)
	56,301,531	50,614,848
Excess of revenue over expenses before amortization	603,294	1,926,138
Amortization of capital assets	1,504,968	1,468,399
Excess (deficiency) of revenue over expenses	\$ (901,674)	\$ 457,739

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2022, with comparative information for 2021

					2022
		Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$	1,894,031	6,040,041	(372,952)	\$ 7,561,120
Excess (deficiency) of revenues over expenses		-	(1,529,968)	628,294	(901,674)
Funding settlements		-	-	(1,380,011)	(1,380,011)
Capital assets acquired		-	459,321	(459,321)	-
Transfer to (from) reserves		(1,382,214)	-	1,382,214	-
Net assets (deficit), end of year	\$	511,817	4,969,394	(201,776)	\$ 5,279,435
					2021
		Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$	1,173,691	6,356,013	(426,323)	\$ 7,103,381
Excess (deficiency) of revenues over expenses		-	(1,483,138)	1,940,877	457,739
Capital assets acquired		-	1,167,166	(1,167,166)	-
Transfer to (from) reserves		720,340	-	(720,340)	-
Net assets (deficit), end of the year	\$	1,894,031	6,040,041	(372,952)	\$ 7,561,120

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ (901,674)	\$ 457,739
Adjustment for:		
Amortization of capital assets	1,504,968	1,468,399
Loss on disposal of capital assets	4,325	14,739
Funding settlements	(1,380,011)	-
	(772,392)	1,940,877
Change in non-cash working capital:		
(Increase) decrease in accounts receivable	(2,114,057)	1,778,684
Increase in due to funder	874,453	-
Decrease in prepaid expenses and deposits	85,153	115,651
Increase in accounts payable and accrued liabilities	329,288	2,248,471
Increase (decrease) in deferred revenue	921,927	(323,914)
	(675,628)	5,759,769
Cash flows from capital activities:		
Capital asset additions	(459,321)	(1,167,166)
Proceeds on disposal of capital assets	20,675	-
	(438,646)	(1,167,166)
(Decrease) increase in cash	(1,114,274)	4,592,603
Cash, beginning of year	10,461,206	5,868,603
Cash, end of year	\$ 9,346,932	\$ 10,461,206

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements

Year ended March 31, 2022

Nogdawindamin Family and Community Services (the "Organization") is a non-profit organization incorporated without share capital under the laws of Ontario and its principal activity is to provide children protection services along with to plan, design, implement and deliver culturally appropriate child and family services within its service area. The Organization is registered as a tax exempt charitable organization under the Federal Income Tax Act.

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

(b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.

(c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis to amortize the assets over their estimated useful lives as follows:

Asset	Estimated Useful Life
Buildings	40 years
Signs	5 years
Equipment, furniture and fixtures	10 years
Computer hardware	3 – 5 years
Computer software	3 years
Leasehold improvements	5 years
Vehicles (\$5,000 residual)	5 years

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(d) Vacation entitlements and banked overtime:

Vacation entitlements and banked overtime are accrued for as entitlements as earned.

(e) Cash:

Cash includes amounts deposited with a chartered bank.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(g) Pension plan:

The Organization provides a pension plan for all its full-time employees through the Ontario Municipal Employees Retirement System (OMERS). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund (the Fund), and provides pension for employees of Ontario municipalities, local boards and public utilities. The Fund is a contributory defined pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. To the extent that the Fund finds itself in an under-funded position, additional contribution rates may be assessed to participating employers and members.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension asset and liability information by individual employers, there is insufficient information available to enable the Organization to directly account for the plan. Consequently, the plan has been accounted for as a defined contribution plan. Obligations for contributions to defined contributions pension plans are recognized as an employee benefits expense in net income when they are due.

(h) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value would be recognized in the statement of remeasurement gains and losses until they are realized, when they would be transferred to the statement of operations.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(h) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded a fair value, as described below:

- Level 1 Fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly
- Level 3 Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data

The Organization has selected to account for transactions at the trade date.

(i) Funding settlements:

The Organization receives the majority of its funding from the Ministry of Children, Community and Social Services (the "Ministry") and Indigenous Services Canada ("ISC"). The operations of the Organization are therefore subject to audit by the Ministry and ISC with possible audit adjustments repayable to the Ministry and ISC.

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

2. Accounts receivable:

	2022	2021
Indigenous Services Canada	\$ 2,088,096	\$ –
Government of Canada – HST	161,250	130,453
Other	31,644	36,480
	<u>\$ 2,280,990</u>	<u>\$ 166,933</u>

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

3. Capital assets:

2022	Cost	Accumulated Amortization	Net book value
Buildings	\$ 940,946	70,415	870,531
Signs	99,630	66,591	33,039
Equipment, furniture and fixtures	3,020,673	1,453,386	1,567,287
Computer hardware	2,149,156	1,776,432	372,724
Computer software	910,744	752,599	158,145
Leasehold improvements	3,220,435	2,048,321	1,172,114
Vehicles	1,488,941	693,387	795,554
	\$11,830,525	6,861,131	4,969,394

2021	Cost	Accumulated Amortization	Net book value
Buildings	\$ 940,946	46,891	894,055
Signs	99,630	50,275	49,355
Equipment, furniture and fixtures	2,973,850	1,177,612	1,796,238
Computer hardware	1,810,053	1,579,598	230,455
Computer software	910,544	625,058	285,486
Leasehold improvements	3,195,007	1,408,931	1,786,076
Vehicles	1,552,634	554,258	998,376
	\$11,552,634	5,442,623	6,040,041

4. Accounts payable and accrued liabilities:

	2022	2021
Trade accounts payable and accruals	\$ 5,366,166	\$ 4,933,161
Government remittances payable	248,686	212,405
Accrued vacation pay	377,578	517,576
	\$ 5,992,430	\$ 5,663,142

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

5. Due to funder:

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

	2022		2021
Ministry of Children, Community and Social Services			
Child welfare – surplus for the balanced budget fund	\$ 724,453	\$	–
Child welfare – community and prevention	150,000		–
	\$ 874,453	\$	–

6. Trust accounts:

The Organization receives Children's Special Allowance ("CSA") payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children, Community and Social Services, a portion of the CSA funds are used to establish Registered Education Savings Plans (RESPs) on behalf of these children. During the current year, the Organization received payments in the amount of \$234,940 (2021 – \$218,860) from the Canada Revenue Agency. As at March 31, 2022, the balance of the individual RESPs amounts to \$733,181 (2021 – \$732,861) and the Organization has an amount of \$889,409 (2021 – \$433,159) to be deposited to the individuals RESPs.

7. Deferred revenue:

	2022		2021
Indigenous Services Canada:			
Children's mental health	\$ 854,278	\$	854,278
Wage enhancement	575,314		267,132
Behaviour Therapy	472,271		–
Adult mental health	364,734		126,996
Remoteness funding	336,254		411,739
Wellness clinic	316,429		230,444
Cultural services	316,755		305,153
Intervention	307,858		90,117
Multi-year planning	266,249		40,426
Family well being	257,955		360,023
Aunties and grandmothers	96,428		15,049
Round house and family treatment centre	85,245		61,767
Traditional healer	63,479		66,733
Neonatal	42,923		95,495
Jordan's Principle – Individual Submissions	–		393,904
	4,356,172		3,319,256
Other	–		269,699
Language - FNCCEC	154,710		–
	\$ 4,510,882	\$	3,588,955

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

8. Reserves:

	April 1, 2021	Transfers to	Transfers from	March 31, 2022
Indigenous Services Canada:				
Canadian Human Rights Tribunal	\$ 558,555	–	(66,640)	\$ 491,915
Multi-Year planning	19,902	–	–	19,902
Ministry of Children, Community and Social Services:				
Balance budget fund	1,315,574	–	(1,315,574)	–
2022 balances	\$ 1,894,031	–	(1,382,214)	\$ 511,817
2021 balances	\$ 1,173,691	1,335,476	(615,136)	\$ 1,894,031

The Ministry manages a Child Welfare Balanced Budget Fund and allows child welfare societies to request funding in an amount up to their prior years' surpluses, under certain circumstances, to balance their budgets. The Organization has \$681,687 available in a dedicated fund held by the Ministry that is not included in the Organization's financial statements or the reserve balances disclosed above. The Organization anticipates an additional \$362,227 to be added this fund based on the current year Child Welfare surplus and available for the Organizations use within three years.

9. Indigenous Service Canada funding:

The Organization has a contribution arrangement with Indigenous Services Canada (ISC). The funds are used by the organization to administer its operations and provide service in accordance with the terms of the funding arrangement. The following is a reconciliation of the funding provided.

	2022	2021
ISC funding per confirmation	\$ 30,226,554	\$ 26,794,336
ISC funding receivable in prior year	–	(1,125,656)
ISC funding receivable in the current year	1,154,462	–
ISC funding deferred in the prior year	896,981	3,912,869
ISC funding deferred in the current year	(1,818,907)	(3,319,256)
Other funds not on confirmation	–	75,152
	\$ 30,459,090	\$ 26,337,445

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

10. Pension plan contributions:

OMERS provides pension services to more than 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2020. The results of this valuation disclosed total going concern actuarial liabilities of \$120,796 million (2021 – \$113,055 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$117,665 million (2021 – \$109,844 million) indicating a going concern actuarial deficit of \$3,131 million (2021 – \$3,211 million). OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario organizations and their employees and the Organizations's share is not determinable. As a result, the Organization does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2022 was \$1,917,512 (2021 – \$1,711,359) and is included as an expense in the statement of operations.

11. Commitments:

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

2023	\$1,616,033
2024	1,062,111
2025	851,010
2026	181,501
2027	99,666

12. Financial risks:

(a) Credit:

The Organization has no significant exposure to credit or market risks.

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2022

12. Financial risks (continued):

(c) Other risk (continued):

The Organization's main source of revenue is government operating grants. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Organization halted all in-person activity and closed its facilities to staff for a period of time and moved to delivery of essential services in a virtual environment based on recommendations from Public Health Ontario. In the summer of 2020, certain in person services restarted with the organization currently utilizing a hybrid model for the delivery of services in compliance with Public Health regulations.

The impact of COVID-19 is expected to impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Organization is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

13. Deficit reconciliation:

	2022
Deficiency of revenue over expenses per the statement of operations	\$ (177,221)
Add: Amortization	1,504,968
Transfers from reserves	1,382,214
Less: Capital expenditures	(459,321)
Change in vacation entitlement and banked overtime	(146,176)
Prior year funding adjustments	(2,104,464)
Excess of revenue over expenses for funding purposes	\$ —

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes

Year ended March 31, 2022

	Provincial Programs - Schedule 1	Federal Programs - Schedule 2	Total
Revenue:			
Ministry of Children, Community and Social Services	\$ 24,961,279	-	\$ 24,961,279
Repayable to Ministry of Children, Community and Social Services	(724,453)	-	(724,453)
Indigenous Services Canada - Jordan's Principle	-	8,509,446	8,509,446
Indigenous Services Canada - CHRT	8,498,448	14,064,941	22,563,389
Indigenous Services Canada - deferred revenue from the previous periods	-	896,983	896,983
Alternative care	207,231	-	207,231
Children's special allowance	986,297	-	986,297
Disability tax credit	31,058	-	31,058
Other	644,348	339,975	984,323
	34,604,208	23,811,345	58,415,553
Expenses:			
Salaries			
- Staff	16,370,557	10,008,780	26,379,337
- Benefits	3,869,733	2,278,246	6,147,979
Administration (recovery)	(1,802,379)	(76,121)	(1,878,500)
Boarding	4,036,064	1,056,441	5,092,505
Building occupancy	1,205,361	834,784	2,040,145
Capital expenditures	355,691	82,678	438,369
Client personal needs	917,255	378,349	1,295,604
Cultural program	-	391,685	391,685
Financial assistance	708,202	1,831,921	2,540,123
Health and related costs	230,952	98,877	329,829
OCBE expenses	369,069	-	369,069
Office administration	399,184	146,365	545,549
Other	329,598	3,818	333,416
Programs expenses			
- Internal	394,625	2,033,195	2,427,820
- External	5,133,012	2,049,996	7,183,008
Professional services - client	222,934	455,860	678,794
Professional services - non- client	175,890	114,820	290,710
Promotion and publicity	84,261	42,307	126,568
Technology	466,271	5,928	472,199
Training and recruitment	119,287	289,113	408,400
Travel	872,465	275,778	1,148,243
	34,458,032	22,302,820	56,760,852
	146,176	1,508,525	1,654,701
Funding settlements	(1,315,574)	(64,437)	(1,380,011)
Excess (deficiency) of revenue over expenses before undernoted items	(1,169,398)	1,444,088	274,690
Adjustments:			
Funding deferred for future periods	-	(1,510,728)	(1,510,728)
Transfer from reserve	1,315,574	66,640	1,382,214
Change in vacation entitlement and banked overtime	(146,176)	-	(146,176)
Excess of revenue over expenses	\$ -	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Provincial Programs
Schedule 1

Year ended March 31, 2022

	Community Prevention	Child Welfare Capacity	Youth Justice	Housing Support	Youth in Transition	Education Liaison	Total
Revenue:							
Ministry of Children, Community and Social Services	\$ 1,948,721	22,687,533	78,456	75,000	75,000	96,569	\$ 24,961,279
Repayable to Ministry of Children, Community and Social Services	-	(724,453)	-	-	-	-	(724,453)
Indigenous Services Canada - Jordan's Principle	-	-	-	-	-	-	-
Indigenous Services Canada - CHRT	9,065	8,440,400	13,419	11,931	10,960	12,673	8,498,448
Alternative care	-	207,231	-	-	-	-	207,231
Children's special allowance	-	986,297	-	-	-	-	986,297
Disability tax credit	-	31,058	-	-	-	-	31,058
Other	-	644,348	-	-	-	-	644,348
	1,957,786	32,272,414	91,875	86,931	85,960	109,242	34,604,208
Expenses:							
Salaries							
- Staff	131,355	15,959,610	72,655	69,017	66,551	71,369	16,370,557
- Benefits	20,806	3,790,101	16,599	15,642	13,555	13,030	3,869,733
Administration (recovery)	(132)	(1,801,971)	(116)	(46)	(94)	(20)	(1,802,379)
Boarding	-	4,035,561	-	162	341	-	4,036,064
Building occupancy	-	1,205,361	-	-	-	-	1,205,361
Capital expenditures	-	355,691	-	-	-	-	355,691
Client personal needs	-	903,287	-	-	120	13,848	917,255
Financial assistance	84	708,042	-	50	26	-	708,202
Health and related costs	-	230,952	-	-	-	-	230,952
OCBE expenses	-	369,069	-	-	-	-	369,069
Office administration	907	396,663	235	568	441	370	399,184
Other	-	329,298	-	-	-	300	329,598
Programs expenses							
- Internal	47,667	332,306	-	880	3,622	10,150	394,625
- External	1,751,672	3,381,340	-	-	-	-	5,133,012
Professional services - client	-	222,934	-	-	-	-	222,934
Professional services - non- client	-	175,890	-	-	-	-	175,890
Program resources							
Promotion and publicity	2,301	81,960	-	-	-	-	84,261
Technology	-	466,271	-	-	-	-	466,271
Training and recruitment	503	118,609	135	-	-	40	119,287
Travel	2,623	865,264	2,367	658	1,398	155	872,465
	1,957,786	32,126,238	91,875	86,931	85,960	109,242	34,458,032
	-	146,176	-	-	-	-	146,176
Funding settlements	-	(1,315,574)	-	-	-	-	(1,315,574)
Excess (deficiency) of revenue over expenses before undernoted items	-	(1,169,398)	-	-	-	-	(1,169,398)
Adjustments:							
Transfer from reserve	-	1,315,574	-	-	-	-	1,315,574
Change in vacation entitlement and banked overtime	-	(146,176)	-	-	-	-	(146,176)
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Federal Programs
Schedule 2A

Year ended March 31, 2022

	Jordan's Principle Children in Care	Children's Mental Health	Aunties and Grandmothers	Jordan's Principle Individual Submissions	Neonatal	Family Well Being	Round House and Family Treatment Centre	Adult Mental Health	Behaviour Therapy	Subtotal A
Revenue:										
Indigenous Services Canada - Jordan's Principle	\$ 484,000	3,721,242	-	2,958,385	-	-	-	-	728,591	\$ 7,892,218
Indigenous Services Canada - CHRT	58,926	292,122	805,325	-	1,024,764	3,800,082	136,227	1,936,716	43,567	8,097,729
Indigenous Services Canada - deferred revenue from the previous periods	168,687	101,013	-	393,904	52,572	102,068	-	-	-	818,244
Other	44,443	-	-	(8,968)	500	-	-	-	-	35,975
	711,613	4,158,820	805,325	3,343,321	1,077,836	3,902,150	136,227	1,936,716	772,158	16,844,166
Expenses:										
Salaries										
- Staff	554,907	2,298,891	96,660	287,303	563,717	2,147,018	56,894	657,664	156,086	6,819,140
- Benefits	111,317	604,817	26,731	60,396	141,338	528,073	8,132	132,821	40,389	1,654,014
Administration (recovery)	(727)	(32,074)	(807)	(5,182)	(3,846)	(15,468)	(73)	(3,332)	(168)	(61,677)
Boarding	-	118	-	1,037,606	159	82	-	149	-	1,038,114
Building occupancy	25,534	242,225	1,255	-	58,657	305,011	-	57,146	5,483	695,311
Capital expenditures	-	34,911	-	-	47,767	-	-	-	-	82,678
Client personal needs	50	768	-	362,276	1,192	1,488	-	114	156	366,044
Cultural program	-	-	-	-	213	2,537	-	-	-	2,750
Financial assistance	-	7,178	-	1,337,715	46,365	337,984	-	25,202	170	1,754,614
Health and related costs	-	-	-	98,502	-	-	-	-	-	98,502
OCBE expenses	-	-	-	-	-	-	-	-	-	-
Office administration	7,432	39,713	571	2,079	13,286	28,587	271	8,509	1,198	101,646
Programs expenses										
- Internal	898	481,890	54,043	(78,028)	132,247	422,256	25,204	138,411	80,625	1,257,546
- External	-	417,401	524,214	-	-	-	-	547,767	-	1,489,382
Professional services - client	-	-	-	220,618	-	-	-	54,756	-	275,374
Professional services - non- client	-	-	-	16,415	42,500	-	750	2,475	11,759	73,899
Promotion and publicity	-	-	5,824	-	5,317	1,471	1,251	-	-	13,863
Technology	35	3,201	219	-	389	309	-	-	-	4,153
Training and recruitment	4,296	26,575	14,111	970	13,815	73,510	19,337	65,551	-	218,165
Travel	10,074	33,206	1,125	2,651	14,720	69,292	983	11,745	4,189	147,985
	713,816	4,158,820	723,946	3,343,321	1,077,836	3,902,150	112,749	1,698,978	299,887	16,031,503
	(2,203)	-	81,379	-	-	-	23,478	237,738	472,271	812,663
Funding settlements	-	-	-	-	-	-	-	(64,437)	-	(64,437)
Excess (deficiency) of revenue over expenses before undernoted items	(2,203)	-	81,379	-	-	-	23,478	173,301	472,271	748,226
Adjustments:										
Funding deferred for future periods	-	-	(81,379)	-	-	-	(23,478)	(237,738)	(472,271)	(814,866)
Transfer from reserve	2,203	-	-	-	-	-	-	64,437	-	66,640
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	-	-	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Federal Programs
Schedule 2B

Year ended March 31, 2022

	Cultural Services	Multi-Year Planning	Wellness Clinic	Intervention	Traditional Healer	Shkagamik-Kwe COVID-19 Project	Remoteness Funding	Language	Subtotal B	Total - Federal Programs
Revenue:										
Indigenous Services Canada - Jordan's Principle	\$ -	-	617,228	-	-	-	-	-	617,228	\$ 8,509,446
Indigenous Services Canada - CHRT	3,850,609	464,256	17,412	802,896	392,205	-	439,834	-	5,967,212	14,064,941
Indigenous Services Canada - deferred revenue from the previous periods	-	-	-	-	3,254	-	75,485	-	78,739	896,983
Other	(5,000)	-	-	-	-	119,000	-	190,000	304,000	339,975
	3,845,609	464,256	634,640	802,896	395,459	119,000	515,319	190,000	6,967,179	23,811,345
Expenses:										
Salaries										
- Staff	2,269,678	155,041	170,423	374,560	219,938	-	-	-	3,189,640	10,008,780
- Benefits	435,603	19,320	27,515	103,491	38,303	-	-	-	624,232	2,278,246
Administration (recovery)	(7,447)	(160)	(774)	(294)	(720)	(3,273)	-	(1,776)	(14,444)	(76,121)
Boarding	339	-	-	-	-	17,988	-	-	18,327	1,056,441
Building occupancy	108,940	-	30,533	-	-	-	-	-	139,473	834,784
Capital expenditures	-	-	-	-	-	-	-	-	-	82,678
Client personal needs	357	-	109	4,857	-	6,982	-	-	12,305	378,349
Cultural program	310,428	-	-	-	59,377	19,130	-	-	388,935	391,685
Financial assistance	146	-	300	10,928	-	65,933	-	-	77,307	1,831,921
Health and related costs	-	-	375	-	-	-	-	-	375	98,877
OCBE expenses	-	-	-	-	-	-	-	-	-	-
Office administration	28,748	726	8,817	4,953	1,282	80	-	113	44,719	146,365
Other	154	3,664	-	-	-	-	-	-	3,818	3,818
Programs expenses										
- Internal	468,649	10,206	125,374	82,408	27,372	2,010	28,550	31,080	775,649	2,033,195
- External	63,000	-	-	-	37,400	-	460,214	-	560,614	2,049,996
Professional services - client	-	-	180,486	-	-	-	-	-	180,486	455,860
Professional services - non- client	-	14,366	-	-	-	-	26,555	-	40,921	114,820
Promotion and publicity	444	28,000	-	-	-	-	-	-	28,444	42,307
Technology	189	43	1,101	442	-	-	-	-	1,775	5,928
Training and recruitment	60,495	8,343	41	907	1,162	-	-	-	70,948	289,113
Travel	94,284	(1,116)	4,354	2,903	11,345	10,150	-	5,873	127,793	275,778
	3,834,007	238,433	548,654	585,155	395,459	119,000	515,319	35,290	6,271,317	22,302,820
	11,602	225,823	85,986	217,741	-	-	-	154,710	695,862	1,508,525
Funding settlements	-	-	-	-	-	-	-	-	-	(64,437)
Excess (deficiency) of revenue over expenses before undernoted items										
	11,602	225,823	85,986	217,741	-	-	-	154,710	695,862	1,444,088
Adjustments:										
Funding deferred for future periods	(11,602)	(225,823)	(85,986)	(217,741)	-	-	-	(154,710)	(695,862)	(1,510,728)
Transfer from reserve	-	-	-	-	-	-	-	-	-	66,640
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	-	-	-	\$ -