

Financial Statements of

**NOGDAWINDAMIN FAMILY AND
COMMUNITY SERVICES**

And Independent Auditor's Report thereon

Year ended March 31, 2024



KPMG LLP

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INDEPENDENT AUDITOR’S 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, 2024
- 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, 2024, 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 “***Auditor’s Responsibilities for the Audit of the Financial Statement***” 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.

Auditor's 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 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 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements 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. A horizontal line is drawn underneath the signature, extending from the left side of the 'K' towards the right.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada
July 30, 2024

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES


Statement of Financial Position


March 31, 2024, with comparative information for 2023

	2024	2023
Assets		
Current assets:		
Cash	\$ 34,666,695	19,243,136
Accounts receivable (note 3)	6,531,207	982,904
Prepaid expenses and deposits	44,442	67,834
	<u>41,242,344</u>	<u>20,293,874</u>
Capital assets (note 4)	5,259,939	3,702,688
	<u>\$ 46,502,283</u>	<u>23,996,562</u>
Liabilities and Net Assets (Deficit)		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 9,334,606	7,852,590
Due to funder (note 6)	2,078,657	2,749,124
Deferred revenue (note 8)	29,572,598	9,290,365
	<u>40,985,861</u>	<u>19,892,079</u>
Net assets (deficit):		
Unrestricted net deficit	(99,154)	(101,112)
Reserves (note 9)	355,637	502,907
Investment in capital assets	5,259,939	3,702,688
	<u>5,516,422</u>	<u>4,104,483</u>
Commitments (note 12)		
	<u>\$ 46,502,283</u>	<u>23,996,562</u>

See accompanying notes to financial statements.

On behalf of the Board:

 _____ Director

 _____ Director

 _____ Chief Executive Officer

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Ministry of Children, Community and Social Services	\$ 25,898,720	\$ 23,180,173
Department of Indigenous Services Canada (note 10)	35,176,612	32,819,123
Ministry of Health	1,596,748	-
Alternative care	424,068	267,553
Children's special allowance	1,039,391	1,086,906
Disability tax credit	13,203	28,894
Other	2,277,288	1,556,544
	<u>66,426,030</u>	<u>58,939,193</u>
Expenses:		
Salaries		
- Staff	29,998,443	27,955,785
- Benefits	6,904,678	6,566,282
Boarding	4,676,719	5,047,302
Building occupancy	2,696,512	2,516,790
Client personal needs	4,106,664	1,412,018
Cultural program	436,928	236,223
Financial assistance	496,289	2,101,384
Health and related costs	640,790	262,051
OCBE expenses	348,880	183,217
Office administration	492,165	498,247
Other	608,683	355,654
Programs expenses		
- Internal	2,104,115	914,173
- External	5,785,654	7,418,887
Professional services - client	1,416,314	871,155
Professional services - non- client	118,032	185,201
Promotion and publicity	158,440	59,350
Repairs and maintenance	54,342	2,856
Technology	386,063	430,339
Training and recruitment	289,577	180,919
Travel	2,426,459	1,865,608
Expenditure recovery	(427,916)	(284,086)
	<u>63,717,831</u>	<u>58,779,355</u>
Excess of revenue over expenses before amortization	2,708,199	159,838
Amortization of capital assets	1,296,260	1,334,790
Excess (deficiency) of revenue over expenses	<u>\$ 1,411,939</u>	<u>\$ (1,174,952)</u>

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Changes in Net Assets (Deficit)

Year ended March 31, 2024, with comparative information for 2023

	2024			
	Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$ 502,907	3,702,688	(101,112)	\$ 4,104,483
Excess (deficiency) of revenues over expenses	-	(1,352,648)	2,764,587	1,411,939
Capital assets acquired	-	2,909,899	(2,909,899)	-
Transfer to (from) reserves	(147,270)	-	147,270	-
Net assets (deficit), end of year	\$ 355,637	5,259,939	(99,154)	\$ 5,516,422

	2023			
	Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$ 511,817	4,969,394	(201,776)	\$ 5,279,435
Excess (deficiency) of revenues over expenses	-	(1,580,875)	405,923	(1,174,952)
Capital assets acquired	-	314,169	(314,169)	-
Transfer to (from) reserves	(8,910)	-	8,910	-
Net assets (deficit), end of the year	\$ 502,907	3,702,688	(101,112)	\$ 4,104,483

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Cash Flows

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ 1,411,939	\$ (1,174,952)
Adjustment for:		
Amortization of capital assets	1,296,260	1,334,790
Loss (gain) on disposal of capital assets	56,388	(201,950)
	<u>2,764,587</u>	<u>(42,112)</u>
Change in non-cash working capital:		
(Increase) decrease in accounts receivable	(5,548,303)	1,298,086
(Decrease) increase in due to funder	(670,467)	1,874,671
Decrease (increase) in prepaid expenses and deposits	23,392	(7,950)
Increase in accounts payable and accrued liabilities	1,482,016	1,860,160
Increase in deferred revenue	20,282,233	4,779,483
	<u>18,333,458</u>	<u>9,762,338</u>
Cash flows from capital activities:		
Capital asset additions	(2,909,899)	(314,169)
Proceeds on disposal of capital assets	-	448,035
	<u>(2,909,899)</u>	<u>133,866</u>
Increase in cash	15,423,559	9,896,204
Cash, beginning of year	19,243,136	9,346,932
Cash, end of year	<u>\$ 34,666,695</u>	<u>\$ 19,243,136</u>

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements

Year ended March 31, 2024

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, 2024

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, 2024

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.

(j) Asset retirement obligations:

The Organization recognizes the fair value of an Asset Retirement Obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for asset retirement obligations has not been recorded in these financial statements. Given the nature of the assets, the age of the facilities and the remediation work completed to date it was determined there is no further legal obligation on the part of the Organization to complete remediation efforts.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2024

2. Change in accounting policies:

On April 1, 2023, the Organization adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. As at March 31, 2024 the Organization determined that the adoption of this new standard did not have an impact on the amounts presented in the financial statements.

3. Accounts receivable:

	2024	2023
Indigenous Services Canada	\$ 4,573,834	\$ 198,091
Ministry of Health	1,589,200	–
Government of Canada – HST	298,014	192,063
Other	70,159	592,750
	\$ 6,531,207	\$ 982,904

4. Capital assets:

2024	Cost	Accumulated Amortization	Net book value
Buildings	\$ 2,658,953	\$ 150,860	\$ 2,508,093
Signs	146,916	104,359	42,557
Equipment, furniture and fixtures	3,231,130	2,018,012	1,213,118
Computer hardware	2,717,911	2,107,645	610,266
Computer software	1,018,830	929,684	89,146
Leasehold improvements	2,983,597	2,729,722	253,875
Vehicles	1,000,680	457,796	542,884
	\$13,758,017	\$ 8,498,078	\$ 5,259,939

2023	Cost	Accumulated Amortization	Net book value
Buildings	\$ 940,946	\$ 93,938	\$ 847,008
Signs	99,630	93,397	6,233
Equipment, furniture and fixtures	3,138,741	1,735,267	1,403,474
Computer hardware	2,117,904	1,854,629	263,275
Computer software	910,744	866,377	44,367
Leasehold improvements	3,221,813	2,555,715	666,098
Vehicles	793,768	321,535	472,233
	\$11,223,546	\$ 7,520,858	\$ 3,702,688

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2024

5. Accounts payable and accrued liabilities:

	2024	2023
Trade accounts payable and accruals	\$ 8,756,996	\$ 7,286,171
Government remittances payable	83,863	78,020
Accrued vacation pay	493,747	488,399
	\$ 9,334,606	\$ 7,852,590

6. Due to funder:

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

	2024	2023
Ministry of Children, Community and Social Services:		
Child welfare – surplus for the balanced budget fund	\$ 2,053,970	\$ 2,749,124
Child welfare – Housing support	24,687	–
	\$ 2,087,657	\$ 2,749,124

7. 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 \$205,746 (2023 – \$241,520) from the Canada Revenue Agency. As at March 31, 2024, the balance of the individual RESPs amounts to \$1,064,077 (2023 – \$1,029,287) and the Organization has an amount of \$618,541 (2023 – \$599,661) to be deposited to the individuals RESPs.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2024

8. Deferred revenue:

	2024	2023
Indigenous Services Canada:		
Prevention allocation	\$ 16,310,043	\$ –
Family well being	2,459,214	1,042,473
Children’s mental health	2,456,780	1,689,958
Wage enhancement	1,623,149	887,242
Behaviour Therapy	1,528,467	992,313
Cultural services	1,149,670	1,149,670
Adult mental health	1,145,108	845,536
Intervention	437,125	437,125
Neonatal	430,214	244,771
Wellness clinic	421,838	333,701
Remoteness funding	336,254	336,254
Multi-year planning	266,249	266,249
Traditional healer	254,288	177,399
Aunties and grandmothers	222,353	222,353
Post majority care	178,037	57,979
Jordan’s Principle – Case managers	170,182	170,182
Round house and family treatment centre	94,842	94,842
	29,483,813	8,948,047
Language - FNCCEC	17,524	307,154
Shkagamik Kwe	–	35,164
Children’s mental health	37,475	–
Caring dads	22,878	–
Other	10,908	–
	\$ 29,572,598	\$ 9,290,365

9. Reserves:

	April 1, 2023	Transfers to	Transfers from	March 31, 2024
Indigenous Services Canada:				
Canadian Human Rights Tribunal	\$ 484,275	–	(147,270)	\$ 337,005
Multi-Year planning	18,632	–	–	18,632
2024 balances	\$ 502,907	–	–	\$ 355,637
2023 balances	\$ 511,817	–	(8,910)	\$ 502,907

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2024

9. Reserves (continued):

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 \$1,389,098 (2023 – \$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 \$nil (2023 – \$1,012,336) to be added this fund based on the current year Child Welfare surplus and available for the Organization's use within three years.

10. 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.

	2024	2023
ISC funding per confirmation	\$ 53,664,749	\$ 38,412,477
ISC funding receivable in prior year	(198,091)	(1,154,463)
ISC funding receivable in the current year	2,245,720	198,091
ISC funding deferred in the current year	(20,535,766)	(4,636,982)
	\$ 35,176,612	\$ 32,819,123

11. 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, 2023. The results of this valuation disclosed total going concern actuarial liabilities of \$136,185 million (2023 – \$130,306 million) in respect of benefits accrued for service with total going concern actuarial asset at that date of \$131,983 million (2023 – \$123,628 million) indicating a going concern actuarial deficit of \$4,202 million (2023 – \$6,678). 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 2024 was \$ (2023 – \$2,075,248) and is included as an expense in the statement of operations.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2024

12. Commitments:

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

2025	\$ 1,751,141
2026	726,463
2027	647,676
2028	567,644
2029	161,550

13. 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.

14. Surplus reconciliation:

	2024
Surplus of revenue over expenses per the statement of operations	\$ 1,411,939
Add: Amortization	1,296,260
Transfers from reserves	147,270
Less: Capital expenditures	(2,909,899)
Change in vacation entitlement and banked overtime	(1,954)
Excess of revenue over expenses for funding purposes	\$ -

15. Comparative information:

Certain 2023 financial information has been reclassified to conform with the financial statement presentation adopted for 2024.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes

Year ended March 31, 2024

	Provincial Programs - Schedule 1	Federal Programs - Schedule 2	Total
Revenue:			
Ministry of Children, Community and Social Services	\$ 25,923,407	-	\$ 25,923,407
Repayable to Ministry of Children, Community and Social Services	(24,687)	-	(24,687)
Indigenous Services Canada - Jordan's Principle	5,686,118	11,771,889	17,458,007
Indigenous Services Canada - CHRT	8,474,046	11,422,652	19,896,698
Indigenous Services Canada - receivable	-	2,047,629	2,047,629
Deferred revenue from the previous periods	-	324,794	324,794
Ministry of Health	190,229	1,406,519	1,596,748
Alternative care	424,068	-	424,068
Children's special allowance	1,039,391	-	1,039,391
Disability tax credit	13,203	-	13,203
Other	1,943,447	69,397	2,012,844
	43,669,222	27,042,880	70,712,102
Expenses:			
Salaries			
- Staff	19,328,324	10,670,119	29,998,443
- Benefits	4,427,163	2,477,515	6,904,678
Boarding	4,627,650	49,069	4,676,719
Building occupancy	1,391,670	1,304,842	2,696,512
Capital expenditures	2,819,152	145,085	2,964,237
Client personal needs	1,201,315	2,905,349	4,106,664
Cultural program	138,210	298,718	436,928
Expenditure recovery	(249,019)	(178,897)	(427,916)
Financial assistance	264,957	231,332	496,289
Health and related costs	415,946	224,844	640,790
OCBE expenses	336,330	12,550	348,880
Office administration	374,038	118,127	492,165
Other (recovery)	608,683	-	608,683
Programs expenses	5,509,787	2,379,982	7,889,769
Professional services - client	156,462	1,259,852	1,416,314
Professional services - non- client	99,185	18,847	118,032
Promotion and publicity	89,523	68,917	158,440
Technology	365,714	20,349	386,063
Training and recruitment	137,852	151,725	289,577
Travel	1,778,044	648,415	2,426,459
	43,820,986	22,806,740	66,627,726
Excess (deficiency) of revenue over expenses before undernoted items	(151,764)	4,236,140	4,084,376
Adjustments:			
Funding deferred for future periods	-	(4,286,076)	(4,286,076)
Transfer from reserve	97,334	49,936	147,270
Change in vacation entitlement and banked overtime	(1,954)	-	(1,954)
Deficiency of revenue over expenses	\$ (56,384)	-	\$ (56,384)

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Provincial Programs
Schedule 1

Year ended March 31, 2024

	Community Prevention	Child Welfare Capacity	Housing Support	Youth in Transition	Education Liaison	Mino Madzwin	Mental Health	Total
Revenue:								
Ministry of Children, Community and Social Services	\$ 1,948,721	23,649,661	75,000	75,000	96,569	78,456	-	\$ 25,923,407
Repayable to Ministry of Children, Community and Social Services	-	-	(24,687)	-	-	-	-	(24,687)
Indigenous Services Canada - Jordan's Principle	-	5,686,118	-	-	-	-	-	5,686,118
Indigenous Services Canada - CHRT	40,340	8,371,946	8,096	21,256	11,109	20,834	465	8,474,046
Ministry of Health	-	45,023	-	-	-	-	145,206	190,229
Alternative care	-	424,068	-	-	-	-	-	424,068
Children's special allowance	-	1,039,391	-	-	-	-	-	1,039,391
Disability tax credit	-	13,203	-	-	-	-	-	13,203
Other	-	1,943,447	-	-	-	-	-	1,943,447
	1,989,061	41,172,857	58,409	96,256	107,678	99,290	145,671	43,669,222
Expenses:								
Salaries								
- Staff	244,814	18,785,624	51,518	75,751	85,269	73,961	11,387	19,328,324
- Benefits	60,654	4,311,506	5,896	17,099	12,069	17,885	2,054	4,427,163
Boarding	-	4,627,400	-	250	-	-	-	4,627,650
Building occupancy	-	1,391,670	-	-	-	-	-	1,391,670
Capital expenditures	-	2,819,152	-	-	-	-	-	2,819,152
Client personal needs	1,042	1,200,241	-	32	-	-	-	1,201,315
Cultural program	-	5,197	-	-	-	-	133,013	138,210
Expenditure recovery	(1,573)	(246,228)	(57)	(389)	(308)	(423)	(41)	(249,019)
Financial assistance	-	264,957	-	-	-	-	-	264,957
Health and related costs	-	415,946	-	-	-	-	-	415,946
OCBE expenses	-	336,330	-	-	-	-	-	336,330
Office administration	1,824	370,922	530	266	229	232	35	374,038
Other	-	608,383	-	-	300	-	-	608,683
Programs expenses	1,760,785	3,739,662	-	77	8,900	-	363	5,509,787
Professional services - client	-	156,462	-	-	-	-	-	156,462
Professional services - non- client	-	99,185	-	-	-	-	-	99,185
Promotion and publicity	-	89,523	-	-	-	-	-	89,523
Technology	-	365,714	-	-	-	-	-	365,714
Training and recruitment	-	137,789	-	-	-	-	63	137,852
Travel	17,585	1,747,852	522	3,170	1,219	7,635	61	1,778,044
	2,085,131	41,227,287	58,409	96,256	107,678	99,290	146,935	43,820,986
Excess (deficiency) of revenue over expenses before undernoted items	(96,070)	(54,430)	-	-	-	-	(1,264)	(151,764)
Adjustments:								
Transfer from reserve	96,070	-	-	-	-	-	1,264	97,334
Change in vacation entitlement and banked overtime	-	(1,954)	-	-	-	-	-	(1,954)
Deficiency of revenue over expenses	\$ -	(56,384)	-	-	-	-	-	\$ (56,384)

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

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

Year ended March 31, 2024

	Jordan's Principle Case Managers	Children's Mental Health	Jordan's Principle Individual Submissions	Neonatal	Family Well Being	Adult Mental Health	Behaviour Therapy	Subtotal A
Revenue:								
Indigenous Services Canada - Jordan's Principle \$	1,057,943	4,675,442	2,934,098	-	-	-	2,147,939	\$ 10,815,422
Indigenous Services Canada - CHRT	140,060	396,119	-	1,094,649	4,323,546	1,756,359	153,154	7,863,887
Indigenous Services Canada - receivable	-	-	1,762,992	-	-	-	-	1,762,992
Other	1,417	37,475	1,445	375	1,408	-	-	42,120
	1,199,420	5,109,036	4,698,535	1,095,024	4,324,954	1,756,359	2,301,093	20,484,421
Expenses:								
Salaries								
- Staff	972,313	2,471,116	-	544,285	1,605,636	651,419	1,102,640	7,347,409
- Benefits	207,548	639,835	-	117,039	403,742	146,162	278,076	1,792,402
Boarding	-	-	27,617	307	2,332	6	-	30,262
Building occupancy	16,276	474,855	10,771	52,643	351,537	-	183,524	1,089,606
Capital expenditures	-	12,056	97,670	21,699	-	-	4,606	136,031
Client personal needs	150	53,697	2,490,098	20,172	227,933	3,079	4,112	2,799,241
Cultural program	-	1,706	-	234	186	-	-	2,126
Expenditure recovery	(3,612)	(79,066)	(18,168)	(8,154)	(25,555)	(2,773)	(7,184)	(144,512)
Financial assistance	-	232	187,415	1,702	31,449	191	136	221,125
Health and related costs	-	2,013	221,244	20	1,148	-	-	224,425
OCBE expenses	-	-	12,550	-	-	-	-	12,550
Office administration	5,751	35,770	-	12,314	14,925	3,180	18,167	90,107
Programs expenses	138	482,325	307	95,936	111,606	587,298	57,141	1,334,751
Professional services - client	-	71,771	916,121	-	-	3,500	12,541	1,003,933
Professional services - non- client	-	8,797	-	-	-	-	9,225	18,022
Promotion and publicity	4,441	9,959	-	5,356	20,896	-	12,987	53,639
Technology	-	-	-	1,086	-	-	10,999	12,085
Training and recruitment	2,485	25,590	-	15,497	20,921	52,598	22,226	139,317
Travel	43,866	94,083	17,003	29,445	141,457	12,127	55,743	393,724
	1,249,356	4,304,739	3,962,628	909,581	2,908,213	1,456,787	1,764,939	16,556,243
Excess (deficiency) of revenue over expenses before undernoted items	(49,936)	804,297	735,907	185,443	1,416,741	299,572	536,154	3,928,178
Adjustments:								
Funding deferred for future periods	-	(804,297)	(735,907)	(185,443)	(1,416,741)	(299,572)	(536,154)	(3,978,114)
Transfer from reserve	49,936	-	-	-	-	-	-	49,936
Excess of revenue over expenses	\$ -	-	-	-	-	-	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Federal Programs

Schedule 2B

Year ended March 31, 2024

	Cultural Services	Wellness Clinic	Traditional Healer	Shkagamik-Kwe COVID-19 Project	Language	Post Majority Care Individual Submissions	Post Majority Care	Caring Dads	Subtotal B	Total - Federal Programs
Revenue:										
Indigenous Services Canada - Jordan's Principle	\$ -	591,083	365,384	-	-	-	-	-	956,467	\$ 11,771,889
Indigenous Services Canada - CHRT	2,296,178	26,842	48,395	-	-	536,555	650,795	-	3,558,765	11,422,652
Indigenous Services Canada - receivable	-	-	-	-	-	284,637	-	-	284,637	2,047,629
Deferred revenue from the previous periods	-	-	-	35,165	289,629	-	-	-	324,794	324,794
Ministry of Health	1,406,519	-	-	-	-	-	-	-	1,406,519	1,406,519
Other	-	-	-	-	-	-	1,742	25,535	27,277	69,397
	3,702,697	617,925	413,779	35,165	289,629	821,192	652,537	25,535	6,558,459	27,042,880
Expenses:										
Salaries										
- Staff	2,432,352	159,019	256,053	-	80,969	-	394,317	-	3,322,710	10,670,119
- Benefits	487,253	34,231	47,332	-	18,771	-	97,526	-	685,113	2,477,515
Boarding	-	-	-	2,151	-	16,656	-	-	18,807	49,069
Building occupancy	171,184	43,730	322	-	-	-	-	-	215,236	1,304,842
Capital expenditures	9,054	-	-	-	-	-	-	-	9,054	145,085
Client personal needs	1,924	1,176	292	13,190	2,124	85,507	1,895	-	106,108	2,905,349
Cultural program	283,899	-	8,296	4,397	-	-	-	-	296,592	298,718
Expenditure recovery	(19,174)	(2,082)	(2,028)	(225)	(7,694)	(855)	(2,183)	(144)	(34,385)	(178,897)
Financial assistance	108	22	-	4,238	-	5,839	-	-	10,207	231,332
Health and related costs	-	363	-	-	-	56	-	-	419	224,844
OCBE expenses	-	-	-	-	-	-	-	-	-	12,550
Office administration	19,540	4,048	673	-	657	-	3,102	-	28,020	118,127
Programs expenses	117,491	25,283	36	11,414	174,038	711,704	4,342	923	1,045,231	2,379,982
Professional services - client	9,430	246,099	-	-	-	390	-	-	255,919	1,259,852
Professional services - non- client	-	-	-	-	-	-	-	825	825	18,847
Promotion and publicity	2,219	-	-	-	11,164	1,895	-	-	15,278	68,917
Technology	5,774	2,490	-	-	-	-	-	-	8,264	20,349
Training and recruitment	7,632	63	-	-	100	-	4,613	-	12,408	151,725
Travel	174,011	15,346	25,914	-	9,500	-	28,867	1,053	254,691	648,415
	3,702,697	529,788	336,890	35,165	289,629	821,192	532,479	2,657	6,250,497	22,806,740
Excess of revenue over expenses before undernoted items										
	-	88,137	76,889	-	-	-	120,058	22,878	307,962	4,236,140
Adjustments:										
Funding deferred for future periods	-	(88,137)	(76,889)	-	-	-	(120,058)	(22,878)	(307,962)	(4,286,076)
Transfer from reserve	-	-	-	-	-	-	-	-	-	49,936
Excess of revenue over expenses	\$ -	-	-	-	-	-	-	-	-	\$ -