

Financial Statements of

**KINA GBEZHGOMI CHILD &
FAMILY SERVICES**

And Independent Auditor's Report thereon

Year ended March 31, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Kina Gbezhgomi Child and Family Services

Opinion

We have audited the accompanying financial statements of Kina Gbezhgomi Child and Family Services (the Entity), which comprise:

- the statement of financial position as at March 31, 2023
- 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 Kina Gbezhgomi Child and Family Services as at March 31, 2023, 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 Statements***” section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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.



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- 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity'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 Entity 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

September 22, 2023

KINA GBEZHGOMI CHILD & FAMILY SERVICES

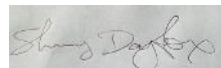
Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
Assets		
Current assets:		
Cash and short term investments	\$ 5,297,141	\$ 1,709,406
Accounts receivable (note 2)	2,341,513	2,747,015
Prepaid expenses and deposits	64,801	146,102
	<u>7,703,455</u>	<u>4,602,523</u>
Capital assets (note 3)	848,974	932,568
	<u>\$ 8,552,429</u>	<u>\$ 5,535,091</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 4,214,428	\$ 2,183,274
Vacation entitlement and banked overtime	515,340	515,973
Deferred revenue (note 5)	3,477,573	2,407,795
	<u>8,207,341</u>	<u>5,107,042</u>
Net assets:		
Operating - MCCSS	11,454	11,454
Operating - ISC	-	-
Employment related	(515,340)	(515,973)
Capital	848,974	932,568
	<u>345,088</u>	<u>428,049</u>
Commitments (note 11)		
	<u>\$ 8,552,429</u>	<u>\$ 5,535,091</u>

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	Operating	Capital	2023	2022
Revenue:				
Ministry of Children, Community and Social Services (note 7)	\$ 20,189,032	-	20,189,032	\$ 19,675,793
Children's special allowances	1,058,030	-	1,058,030	1,183,864
Indigenous Services Canada	12,290,191	-	12,290,191	4,235,437
Ontario Child Benefit Equivalent	437,188	-	437,188	185,903
Ministry of Health	7,523	-	7,523	7,523
Other revenue	643,342	-	643,342	728,379
	34,625,306	-	34,625,306	26,016,899
Expenses:				
Salaries	12,674,723	-	12,674,723	10,771,018
Benefits	2,891,616	-	2,891,616	2,356,115
Travel	1,248,258	-	1,248,258	895,338
Training and recruitment	155,190	-	155,190	80,200
Building occupancy	1,032,288	-	1,032,288	714,784
Purchased services - non-case related	160,364	-	160,364	455,620
Purchased services - case related	361,166	-	361,166	127,830
Program expenses	4,658,792	-	4,658,792	1,049,660
Boarding rates and customary care	6,079,866	-	6,079,866	5,226,997
Clients personal needs	1,279,467	-	1,279,467	952,551
Medical and related services	431,284	-	431,284	243,228
Promotion and publicity	194,614	-	194,614	44,862
Office	831,526	-	831,526	403,511
Membership, insurance and other fees	220,849	-	220,849	56,972
Technology	656,717	-	656,717	449,434
Transfer to First Nations - Prevention (note 8)	1,423,999	-	1,423,999	1,423,999
Amortization of capital assets	-	407,548	407,548	359,394
	34,300,719	407,548	34,708,267	25,611,513
Excess (deficiency) of revenue over expenses	\$ 324,587	(407,548)	(82,961)	\$ 405,386

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2023, with comparative information for 2022

	2023					
	Unrestricted				Capital	Total
	Operating MCCSS	Operating - ISC	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ 11,454	-	(515,973)	(504,519)	932,568	\$ 428,049
Excess (deficiency) of revenue over expenses	-	323,954	633	324,587	(407,548)	(82,961)
Net change in investment in capital assets	-	(323,954)	-	(323,954)	323,954	-
Net assets (deficiency), end of the year	\$ 11,454	-	(515,340)	(503,886)	848,974	\$ 345,088

	2022					
	Unrestricted				Capital	Total
	Operating MCCSS	Operating - ISC	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ (419,399)	-	(399,270)	(818,669)	841,332	\$ 22,663
Excess (deficiency) of revenue over expenses	222,095	659,388	(116,703)	764,780	(359,394)	405,386
Net change in investment in capital assets	(212,244)	(238,386)	-	(450,630)	450,630	-
Interfund transfers	421,002	(421,002)	-	-	-	-
Net assets (deficiency), end of the year	\$ 11,454	-	(515,973)	(504,519)	932,568	\$ 428,049

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Statement of Cash Flows

Year ended March 31, 2023, with comparative information from 2022

	2023	2022
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ (82,961)	\$ 405,386
Items not involving cash:		
Amortization of capital assets	407,548	359,394
	324,587	764,780
Change in non-cash working capital:		
Increase in accounts receivable	405,502	(1,568,467)
Decrease (increase) in prepaid expenses and deposits	81,301	20,702
Increase (decrease) in accounts payable and accrued liabilities	2,031,154	(623,637)
Increase (decrease) in vacation entitlement and banked overtime	(633)	116,703
Increase (decrease) in deferred revenue	1,069,778	(1,224,780)
	3,911,689	(2,514,699)
Cash flows from capital activities:		
Capital asset additions	(323,954)	(450,630)
Increase (decrease) in cash	3,587,735	(2,965,329)
Cash and short-term investments, beginning of year	1,709,406	4,674,735
Cash and short-term investments, end of year	\$ 5,297,141	\$ 1,709,406

See accompanying notes to financial statements.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2023

Kina Gbezhgomi Child & Family 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 - Years
Vehicles	5 years
Furniture and equipment	5 years
Leasehold Improvements	5 years

(d) Vacation entitlements and banked overtime:

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

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(e) Cash and short-term investments:

Cash and short-term investments include amounts deposited with a chartered bank and investments with a maturity date of less than 90 days as of the date of purchase.

(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.

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.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(h) Financial instruments (continued):

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"). The operations of the Organization are therefore subject to audit by the Ministry with possible audit adjustments repayable to the Ministry.

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. Give 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.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

2. Accounts receivable:

	2023	2022
Other	\$ 342,930	\$ 1,167,854
Government of Canada	1,702,185	1,508,491
Other Children's Aid Societies and Child and Family Services Agencies	460,495	125,511
	2,505,610	2,801,856
Allowance for doubtful accounts	(164,097)	(54,841)
	\$ 2,341,513	\$ 2,747,015

3. Capital assets:

2023	Cost	Accumulated Amortization	Net book value
Computers	\$ 1,817,305	\$ 1,426,265	\$ 391,040
Vehicles	414,015	202,444	211,571
Furniture and equipment	507,873	351,370	156,503
Leasehold improvements	543,984	454,124	89,860
	\$ 3,283,177	\$ 2,434,203	\$ 848,974

2022	Cost	Accumulated Amortization	Net book value
Computers	\$ 1,733,731	\$ 1,183,739	\$ 549,992
Vehicles	178,936	178,936	–
Furniture and equipment	502,573	283,913	218,660
Leasehold improvements	543,984	380,068	163,916
	\$ 2,959,224	\$ 2,026,656	\$ 932,568

4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$75,856 (2022 - \$63,672) which includes amounts payable for HST and payroll related taxes.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

5. Deferred revenue:

	2023	2022
Ontario Child Benefit Equivalent	\$ 631,528	\$ 646,086
Indigenous Services Canada	2,846,045	1,718,809
Comprehensive Community Based Youth Services	–	42,900
	<u>\$ 3,477,573</u>	<u>\$ 2,407,795</u>

6. Operating loan:

An operating loan has been authorized by the Toronto Dominion Bank to a maximum of \$1,500,000 and bears interest at the bank's prime lending rate plus 0.250% per annum. A general security agreement covering all assets has been pledged as security. The amount outstanding on the loan at year end is \$Nil (2022 - \$Nil).

7. Ministry of Children, Community and Social Services:

	2023	2022
Child Welfare	\$ 17,753,930	\$ 17,224,006
Prevention	1,519,966	1,519,966
COVID-19 Funding	671,374	602,604
Youth in transition and housing support	150,000	150,000
Education Liaison	93,762	93,762
Emergency Evacuation	–	85,455
	<u>\$ 20,189,032</u>	<u>\$ 19,675,793</u>

8. Transfers to First Nations:

The Organization receives funding from the Ministry of Children, Community and Social Services for the child welfare governance and service development and prevention programs. The following amounts were disbursed to the First Nations.

	2023	2022
Aundeck Omni Kaning	\$ 135,051	\$ 135,051
M'Chigeeng First Nation	212,983	212,983
Sheguiandah First Nation	120,991	120,991
Sheshegwaning First Nation	96,325	96,325
Whitefish River First Nation	127,719	127,719
Wikwemikong Unceded Indian Reserve	657,506	657,506
Zhiibaahaasing First Nation	73,424	73,424
	<u>\$ 1,423,999</u>	<u>\$ 1,423,999</u>

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

9. Trust accounts:

The Organization receives Universal Child Care Benefit ("UCCB") payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children, Community and Social Services, the UCCB 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 \$236,640 (2022 - \$216,140) from the Canada Revenue Agency. As at March 31, 2023, the balance of the individual RESPs amounts to \$316,360 (2022 - \$441,475) and the Organization has an amount of \$651,420 (2022 - \$723,960) to be deposited to the individuals RESPs which is included within accounts payable and accrued liabilities.

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, 2021. The results of this valuation disclosed total going concern actuarial liabilities of \$130,306 million (2022 - \$120,796 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$123,628 million (2022 - \$117,665 million) indicating a going concern actuarial deficit of \$6,678 million (2022 - \$3,131 million). Because 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 2023 was \$1,047,700 (2022 - \$894,943) and is included as an expense in the statement of operations.

11. Commitments:

The rental obligations for leased properties are as follows:

2024	\$ 369,612
2025	217,585
2026	102,933

In addition to the lease commitments noted above, the Organization has entered into a lease agreement for a property on Bancroft Drive. This building was leased for a period of June 1, 2022 to May 31, 2024 while the land severance is being completed to provide to the Organization while MCCSS remaining on title. The required monthly lease costs equal to the cost of Insurance, Electricity, Water/Wastewater, Gas and Grass cutting. The costs are variable and have been in the range from \$2,500 to \$3,800 per month throughout the March 31, 2023 year end. Given the variable nature of these lease agreement these costs have not been included in the lease commitments noted above as the monthly lease costs are not fixed.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

12. Comparative information:

Certain of the prior year figures have been reclassified to conform with the financial statement presentation adopted in the current year.

13. Financial risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations, resulting in a financial loss. The Organization is exposed to credit risk relating to its cash, grants and accounts receivable and current and long-term investments. The Organization holds its cash accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the Organization's cash accounts are insured up to \$100,000 (2022 - \$100,000).

Accounts receivable are comprised of government and other receivables. Government receivables are ultimately due primarily from the Ministry of Children, Community and Social Services, Indigenous Services Canada as well as other government entities, and credit risk is mitigated by the governmental nature of the funding source. Other receivables arise during the course of the Organization's normal operations and are due from a diverse customer base. The Organization measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on the Organization's historical experience regarding collections.

The maximum exposure to credit risk of the Organization at March 31, 2023 is the carrying value of these assets.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

13. Financial risks (continued):

(a) Credit risk (continued):

The amounts outstanding at year end were as follows:

As at March 31, 2023	1 - 90 days	91 - 180 days	181 - 270 days	270+ days	Total
Grants receivable	\$ 1,836,405	\$ –	\$ –	\$ –	\$ 1,836,405
Accounts receivables	–	–	334,602	334,603	669,205
Gross receivables	1,836,405	–	334,602	334,603	2,505,610
Impairment allowances	–	–	(82,048)	(82,049)	(164,097)
Net receivables	\$1,836,405	\$ –	\$ 252,554	\$ 252,554	\$ 2,341,513

As at March 31, 2022	1 - 90 days	91 - 180 days	181 - 270 days	270+ days	Total
Grants receivable	\$ 1,508,491	\$ –	\$ –	\$ –	\$ 1,508,491
Accounts receivables	–	–	646,683	646,683	1,293,366
Gross receivables	1,508,491	–	646,683	646,683	2,801,857
Impairment allowances	–	–	–	(54,841)	(54,841)
Net receivables	\$1,508,491	\$ –	\$ 646,683	\$ 591,842	\$ 2,747,016

There have been no significant changes from the previous year in the Organization's exposure to credit risk or its policies, procedures and methods used to measure the risk.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2023

13. Financial risks (continued):

(b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. There are no significant market risks noted for the Organization as there are no investments held, no long-term debt and no amounts denoted in foreign currencies.

(c) Liquidity risk:

Liquidity risk is the risk that the Organization will not be able to meet all of its cash outflow obligations as they come due. The Organization mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise. Accounts payable are all current and the terms of the long-term debt are disclosed in note 3.

There have been no significant changes from the previous year in the Organization's exposure to liquidity risk or policies, procedures and methods used to measure the risk.

The contractual maturities (representing undiscounted contractual cash flows) of accounts payable and accrued liabilities as included within the March 31, 2023 and March 31, 2022 financial statements are due within 6 months of year end.

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations by Program

Year ended March 31, 2023

	Child		YIT and	Aboriginal	Ontario	Education	Ontario	Ministry of	Association of	COVID-19		2023
	Welfare	Prevention	Housing Support Worker	Health and Wellness	Child Benefit Equivalent					Trillium	Education	
Ministry of Children, Community and Social Services Funding:												
Child Welfare - Operating	\$ 17,753,929	-	-	-	-	-	-	-	-	-	-	\$ 17,753,929
Child Welfare - Prevention	-	1,519,966	-	-	-	-	-	-	-	-	-	1,519,966
COVID-19 one-time funding	-	-	-	-	-	-	-	-	-	671,375	-	671,375
Other	-	-	150,000	-	-	93,762	-	-	-	-	-	243,762
Ontario Child Benefit Equivalent	-	-	-	-	437,188	-	-	-	-	-	-	437,188
Children's special allowances	1,058,030	-	-	-	-	-	-	-	-	-	-	1,058,030
Indigenous Services Canada	3,149,386	-	-	-	-	-	-	-	-	-	-	3,149,386
Other	298,415	-	-	-	-	-	150,000	43,918	27,009	-	124,000	643,342
Ministry of Health	-	-	-	7,523	-	-	-	-	-	-	-	7,523
	22,259,760	1,519,966	150,000	7,523	437,188	93,762	150,000	43,918	27,009	671,375	124,000	25,484,501
Expenses:												
Salaries and wages	10,383,263	50	108,772	-	-	60,545	16,608	-	-	432,563	-	11,001,801
Benefits	2,432,795	-	29,543	-	-	13,155	1,419	-	-	24,832	-	2,501,744
Travel	1,199,865	-	10,457	-	-	1,582	1,557	-	542	-	-	1,214,003
Training and recruitment	62,516	24,322	140	7,523	-	400	-	-	-	22,500	-	117,401
External legal service costs	4,110	-	-	-	-	-	-	5,510	-	-	-	9,620
Program expense	217,119	16,149	1,088	-	-	16,387	96,507	28,017	26,467	-	124,000	525,734
Client personal needs	650,235	-	-	-	437,188	-	150	912	-	188,031	-	1,276,516
Financial assistance	16,225	-	-	-	-	-	-	-	-	-	-	16,225
Health and related	405,547	-	-	-	-	-	-	9,479	-	-	-	415,026
Building occupancy	817,172	2,248	-	-	-	-	4,500	-	-	3,360	-	827,280
Professional services - non client	155,364	-	-	-	-	-	-	-	-	-	-	155,364
Promotion and publicity	97,216	52,985	-	-	-	-	-	-	-	-	-	150,201
Office	748,148	213	-	-	-	-	10,359	-	-	89	-	758,809
Memberships, insurance and other fees	116,281	-	-	-	-	-	-	-	-	-	-	116,281
Society Foster, kinship and other care	3,879,576	-	-	-	-	-	-	-	-	-	-	3,879,576
One-time kinship financial assistance and start up	25,594	-	-	-	-	-	-	-	-	-	-	25,594
Children and Youth kinship and financial assistance	32,185	-	-	-	-	-	-	-	-	-	-	32,185
One-time customary care financial assistance	44,843	-	-	-	-	-	-	-	-	-	-	44,843
Purchased foster and group care	2,055,728	-	-	-	-	-	-	-	-	-	-	2,055,728
Admission prevention	268,458	-	-	-	-	-	-	-	-	-	-	268,458
Technology	527,567	-	-	-	-	1,693	18,900	-	-	-	-	548,160
Transfers to First Nations	-	1,423,999	-	-	-	-	-	-	-	-	-	1,423,999
Administrative Recovery	(264,444)	-	-	-	-	-	-	-	-	-	-	(264,444)
	23,875,363	1,519,966	150,000	7,523	437,188	93,762	150,000	43,918	27,009	671,375	124,000	27,100,104
Excess (deficiency) of revenue over expenses before transfers	(1,615,603)	-	-	-	-	-	-	-	-	-	-	(1,615,603)
Transfer from Indigenous Services Canada	1,614,970	-	-	-	-	-	-	-	-	-	-	1,614,970
Excess (deficiency) of revenue over expenses before undernoted items	(633)	-	-	-	-	-	-	-	-	-	-	(633)
Adjustment to expenses:												
Change in vacation entitlement and banked overtime	(633)	-	-	-	-	-	-	-	-	-	-	(633)
Excess of revenue over expenses	\$ -	-	-	-	-	-	-	-	-	-	-	\$ -

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2023

	Non-Residential Services	Residential Services	Legal Services	Travel	Boarding Rates	Infrastructure, Admin Support Services & Technology	2023 Total
Revenue:							
Ministry of Children, Community and Social Services	\$ 3,321,528	3,128,046	498,035	1,005,579	5,152,381	4,648,360	\$ 17,753,929
Indigenous Services Canada	750,431	639,573	75,678	152,801	782,923	747,980	3,149,386
Children's special allowances	-	1,058,030	-	-	-	-	1,058,030
Other revenue	1,424	22,930	-	-	-	274,061	298,415
	4,073,383	4,848,579	573,713	1,158,380	5,935,304	5,670,401	22,259,760
Expenses:							
Salaries and wages	4,182,795	3,001,554	466,723	-	-	2,732,191	10,383,263
Benefits	945,870	687,313	100,132	-	-	699,480	2,432,795
Travel	-	-	-	1,158,380	-	41,485	1,199,865
Training and recruitment	7,467	52,360	189	-	-	2,500	62,516
External legal service costs	-	-	4,110	-	-	-	4,110
Program expense	210,392	6,727	-	-	-	-	217,119
Client personal needs	-	650,235	-	-	-	-	650,235
Financial assistance	16,225	-	-	-	-	-	16,225
Health and related	-	405,547	-	-	-	-	405,547
Building occupancy	-	-	-	-	-	817,172	817,172
Professional services - non client	-	-	-	-	-	155,364	155,364
Promotion and publicity	-	-	-	-	-	97,216	97,216
Office	-	-	-	-	-	748,148	748,148
Membership and other fees	-	-	2,559	-	-	113,722	116,281
Society, foster, kinship and other care	-	-	-	-	3,879,576	-	3,879,576
One-time kinship financial assistance and start up	25,594	-	-	-	-	-	25,594
Children and Youth kinship and financial assistance	32,185	-	-	-	-	-	32,185
One-time customary care financial assistance	-	44,843	-	-	-	-	44,843
Purchased foster and group care	-	-	-	-	2,055,728	-	2,055,728
Admission prevention	268,458	-	-	-	-	-	268,458
Technology	-	-	-	-	-	527,567	527,567
Administrative recovery	-	-	-	-	-	(264,444)	(264,444)
	5,688,986	4,848,579	573,713	1,158,380	5,935,304	5,670,401	23,875,363
Excess (deficiency) of revenue over expenses							
before transfers	(1,615,603)	-	-	-	-	-	(1,615,603)
Transfer from Indigenous Services Canada	1,614,970	-	-	-	-	-	1,614,970
Excess (deficiency) of revenue over expenses							
before undernoted items	(633)	-	-	-	-	-	(633)
Change in vacation entitlement and banked overtime	(633)	-	-	-	-	-	(633)
Excess of revenue over expenses	\$ -	-	-	-	-	-	\$ -

KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Federal Funding

Year ended March 31, 2023

	CHRT	Jordan's Principle - Service Coordination Team	Jordan's Principle - Individual claims	Jordan's Principle - Specialized Youth Outreach	Jordan's Principle - Educational Team	Jordan's Principle - Roy House	2023 Total
Revenue:							
Indigenous Services Canada - CHRT	\$ 6,280,261	-	-	-	-	-	\$ 6,280,261
Indigenous Services Canada - Jordan's Principle	-	1,056,238	1,698,675	789,137	609,898	1,232,867	5,386,815
Deferred revenue - end of year	(2,095,337)	(33,512)	(397,422)	-	-	-	(2,526,271)
	4,184,924	1,022,726	1,301,253	789,137	609,898	1,232,867	9,140,805
Expenses:							
Salaries and wages	1,245	544,840	-	625,427	239,289	263,386	1,674,187
Benefits	152	123,372	-	150,871	32,303	83,174	389,872
Travel	3,596	13,114	69	3,973	13,389	114	34,255
Training and recruitment	36,353	364	-	86	986	-	37,789
External legal service costs	-	750	-	-	-	-	750
Boarding rates	-	1,000	40,940	-	-	-	41,940
Program expense	2,092,298	194,948	1,259,679	8,739	195,297	382,098	4,133,059
Clients personal needs	-	541	565	41	1,804	-	2,951
Health and related	33	-	-	-	-	-	33
Building occupancy	2,825	-	-	-	-	202,183	205,008
Professional services - non client	5,000	-	-	-	-	-	5,000
Publicity and promotion	-	-	-	-	18,480	25,933	44,413
Office	4,160	1,079	-	-	13,578	53,900	72,717
Administration fees	-	91,376	-	-	60,989	112,079	264,444
Membership and other fees	100,338	-	-	-	-	4,230	104,568
Admission prevention	-	51,138	-	-	31,200	-	82,338
Technology	-	204	-	-	2,583	105,770	108,557
	2,246,000	1,022,726	1,301,253	789,137	609,898	1,232,867	7,201,881
Transfer to Child Welfare	(1,614,970)	-	-	-	-	-	(1,614,970)
Excess of revenue over expenses							
before undernoted items	323,954	-	-	-	-	-	323,954
Transfer for capital purchases	(323,954)	-	-	-	-	-	(323,954)
Excess of revenue over expenses	\$ -	-	-	-	-	-	\$ -