

Anishinaabe Abinoojii Family
Services
Financial Statements
For the year ended March 31, 2021

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Independent Auditor's Report

To the Board of Directors of
Anishinaabe Abinoojii Family Services

Opinion

We have audited the accompanying financial statements of Anishinaabe Abinoojii Family Services (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets (deficit) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Organization as at and for the year ended March 31, 2021 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules in pages 17 - 42 of the Organization's financial statements.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared for the purpose of providing information to the Ministry of Children, Community and Social Services. As a result, the financial statements may not be suitable for another purpose.

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

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

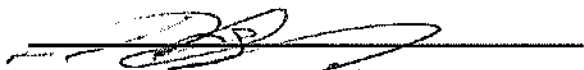

Chartered Professional Accountants, Licensed Public Accountants

Kenora, Ontario
September 22, 2021

Anishinaabe Abinoojii Family Services
Statement of Financial Position

| March 31 | 2021 | 2020 |
|---|---------------|--------------|
| Assets | | |
| Current | | |
| Cash | \$ 9,758,674 | \$ 4,400,729 |
| Accounts receivable (Note 2) | 2,056,203 | 1,683,377 |
| Prepaid expenses | 8,978 | 47,069 |
| | 11,823,855 | 6,131,175 |
| Capital Assets (Note 4) | 1,913,809 | 1,782,846 |
| | \$ 13,737,664 | \$ 7,914,021 |
| Liabilities and Net Assets (Deficit) | | |
| Current | | |
| Accounts payable (Note 5) | \$ 2,092,104 | \$ 3,515,159 |
| Government contributions repayable (Note 3) | 3,565,012 | 3,538,091 |
| Deferred revenue (Note 6) | 6,484,706 | 1,921,986 |
| | 12,141,822 | 8,975,236 |
| Net Assets (Deficit) | | |
| Invested in capital assets | 1,913,809 | 1,782,846 |
| Deficit | (317,967) | (2,844,061) |
| | 1,595,842 | (1,061,215) |
| | \$ 13,737,664 | \$ 7,914,021 |

Approved on behalf of the Board:

 Director
 Director

Anishinaabe Abinoojii Family Services Statement of Operations

| For the year ended March 31 | 2021 | 2020 |
|--|---------------------|---------------------|
| Revenue | | |
| Ministry of Children, Community and Social Services | \$25,170,970 | \$ 24,315,961 |
| Indigenous Services Canada | 9,104,300 | 6,568,012 |
| Other | 148,633 | 73,255 |
| | <u>34,423,903</u> | <u>30,957,228</u> |
| Expenditure | | |
| Salaries and benefits | 14,447,656 | 12,160,879 |
| Travel | 1,024,748 | 1,370,048 |
| Training and recruitment | 161,955 | 257,542 |
| Building occupancy | 1,238,308 | 1,324,493 |
| Professional services - non client | 2,336,939 | 2,182,008 |
| Program expense | 1,109,655 | 704,709 |
| Boarding home payments | 9,588,887 | 9,910,568 |
| Professional services - client | 308,683 | 326,168 |
| Client's personal needs | 834,919 | 799,365 |
| Health and related | 89,172 | 149,404 |
| Financial assistance | 452,960 | 114,447 |
| Admission prevention | 22,872 | 13,713 |
| Promotion and publicity | 88,614 | 262,024 |
| Office and allocated administration | 598,653 | 498,697 |
| Miscellaneous | 173,382 | 92,778 |
| Capital and technology | 858,921 | 3,003,440 |
| Legal custody | 49,680 | 48,576 |
| | <u>33,386,004</u> | <u>33,218,859</u> |
| Expenditure recoveries and other | 1,515,116 | 1,421,769 |
| | <u>31,870,888</u> | <u>31,797,090</u> |
| Excess of revenue (expenditure) before amounts repayable | 2,553,015 | (839,862) |
| Government contributions repayable (Note 3) | (26,921) | - |
| | <u>\$ 2,526,094</u> | <u>\$ (839,862)</u> |

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

Anishinaabe Abinoojii Family Services
Statement of Changes in Net Assets (Deficit)

| For the year ended March 31 | Invested in Capital Assets | Unrestricted | Total 2021 | Total 2020 |
|---|-------------------------------|----------------|----------------|----------------|
| Net assets (deficit), beginning of year | \$ 1,782,846 | \$ (2,844,061) | \$ (1,061,215) | \$ (410,695) |
| Excess of revenue (expenditures) for the year | - | 2,526,094 | 2,526,094 | (839,862) |
| Capital asset additions | 431,058 | - | 431,058 | 430,044 |
| Amortization | (300,095) | - | (300,095) | (240,702) |
| | 130,963 | 2,526,094 | 2,657,057 | (650,520) |
| Net assets (deficit), end of year | \$ 1,913,809 | \$ (317,967) | \$ 1,595,842 | \$ (1,061,215) |

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

Anishinaabe Abinoojii Family Services
Statement of Cash Flows

| For the year ended March 31 | 2021 | 2020 |
|--|--------------|--------------|
| Cash flows from operating activities | | |
| Excess of revenue (expenditure) for the year | \$ 2,526,094 | \$ (839,862) |
| Adjustment for investment in capital assets | 130,963 | 189,342 |
| Amortization | 300,095 | 240,702 |
| | 2,957,152 | (409,818) |
| Changes in non-cash working capital items | | |
| Accounts receivable | (372,826) | 30,225 |
| Prepaid expenses | 38,091 | 47,358 |
| Accounts payable | (1,423,055) | 228,455 |
| Deferred contributions | - | (2,078,834) |
| Deferred revenue | 4,562,720 | - |
| Government contributions repayable | 26,921 | (2,381,766) |
| | 5,789,003 | (4,564,380) |
| Capital transactions | | |
| Purchase of capital assets | (431,058) | (430,044) |
| Cash flows from financing activities | | |
| Decrease (increase) in short-term investment | - | 2,000,000 |
| Increase (decrease) in cash during the year | 5,357,945 | (2,994,424) |
| Cash, beginning of year | 4,400,729 | 7,395,153 |
| Cash, end of year | \$ 9,758,674 | \$ 4,400,729 |

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

March 31, 2021

1. Summary of Significant Accounting Policies

Nature of Organization

Anishinaabe Abinoojii Family Services is an organization dedicated to providing child protection services to five communities through Ministry approved jurisdiction, protection to eight communities through service agreements and prevention services to fourteen First Nations (six directly and eight through service agreements) in the District of Kenora. Anishinaabe Abinoojii Family Services is a not-for-profit organization incorporated under the Corporations Act without share capital and is exempt from taxes under the Income Tax Act.

Basis of Accounting

These financial statements have been prepared using Canadian public sector accounting standards for non-profit organizations as the underlying basis of accounting. In accordance with the financial reporting directives prescribed by the Ministry of Children, Community and Social Services the Agency follows Canadian public sector accounting standards for non-profit organizations except for the following:

Modified Accrual Basis

These financial statements were prepared using the modified accrual basis of accounting. The modified accrual basis recognizes revenues as they become available and measurable within the 30 day period subsequent to year end; expenditures are recognized as they become incurred and measurable in the fiscal year and within a 30 day period subsequent to year end.

Ontario Child Benefit Equivalent (OCBE) Funds

OCBE funds are accounted for in accordance with Policy Directive CW 002-18. OCBE funds can only be used for expenditures articulated in the Directive (higher education achievement, higher degree of resiliency, social skills and relationship development, smoother transition to adulthood and eligible savings program payouts). The funds shall be accounted for separately from the Agency's child welfare operating funds, and unspent funds may be retained for use in a future year for the purposes described in the Directive.

Capital Asset Acquisitions

Capital asset acquisitions are recorded as expenditures in the year of purchase. Capital assets are also recorded in the Statement of Financial Position at cost with an off-setting entry to Net Assets Invested in Capital Assets. Amortization is charged against Net Assets Invested in Capital Assets and not as an expense in the Statement of Operations.

Vacation Pay and Other Employee Benefits

Vacation pay expense and other employee benefits are not accrued and no liability is recorded in the financial statements until paid.

Sick Leave

Sick leave credits granted to employees are expensed only when employees are granted sick leave. No provision is made to record the liability for sick leave.

March 31, 2021

1. Summary of Significant Accounting Policies - continued

Managements' Responsibility for the Financial Statements

The management of Anishinaabe Abinoojii Family Services has prepared and is responsible for the integrity, objectivity and accuracy of the financial information presented in these financial statements. They have been prepared in accordance with the Ministry of Children, Community and Social Services reporting requirements as mentioned in the basis of accounting.

Revenue Recognition

The organization follows the deferral method of accounting for contributions which includes government funding and grants. Unrestricted contributions are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as received in the year in which the related expenses are incurred.

Expenditure recoveries are recorded on a monthly basis as expenses are incurred.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in active markets and any other investments designated to be in the fair value category, if any, are reported at fair value, with any unrealized gains and losses reported in the statement of remeasurement gains and losses. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sales or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

Capital Assets

Capital assets are recorded as an expenditure on the statement of operations in the year of purchase. In addition, capital assets are also recorded on the statement of financial position with an offsetting entry to invested in capital assets. Amortization is provided on a straight-line basis over the assets estimated useful lives and is charged against net assets invested in capital assets as follows:

| | |
|-------------------------|----------|
| Buildings | 25 years |
| Computer equipment | 3 years |
| Furniture and equipment | 10 years |
| Leasehold improvements | 25 years |

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2021

1. Summary of Significant Accounting Policies - continued

Vacation Pay

In accordance with guidelines from the Ministry of Children, Community and Social Services, accrued vacation pay is not recorded in the financial statements until paid.

Pension Plan

All full time, regular employees of the organization are members of a pension plan. The plan is a defined contribution plan and is expensed as earned by the employees.

Controlled Entity

A controlled not-for-profit organization is not consolidated in the organization's financial statements. Instead, disclosure is provided.

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards for not-for-profit organizations and the financial reporting directives of the Ministry of Children, Community and Social Services requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

2. Accounts Receivable

| | 2021 | 2020 |
|--|---------------------|---------------------|
| HST | \$ 313,975 | \$ 749,882 |
| Staff floats and advances | 12,253 | 9,957 |
| Transferred agencies | 1,213,482 | 394,519 |
| Department of Indigenous Services Canada | 325,967 | 353,430 |
| Other | 190,526 | 175,589 |
| | <u>\$ 2,056,203</u> | <u>\$ 1,683,377</u> |

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2021

3. Government Contributions Repayable

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

4. Capital Assets

| | 2021 | | 2020 | |
|-------------------------|-----------|-----------------------------|-----------|-----------------------------|
| | Cost | Accumulated Amortization | Cost | Accumulated Amortization |
| Land | \$ 50,000 | \$ - | \$ 50,000 | \$ - |
| Buildings | 1,429,167 | 347,052 | 1,359,821 | 291,273 |
| Computer equipment | 1,753,808 | 1,449,118 | 1,489,692 | 1,271,144 |
| Furniture and equipment | 852,729 | 457,081 | 755,133 | 394,201 |
| Leasehold improvements | 86,549 | 5,193 | 86,549 | 1,731 |
| | 4,172,253 | 2,258,444 | 3,741,195 | 1,958,349 |
| Net book value | | \$ 1,913,809 | | \$ 1,782,846 |

5. Accounts Payable

| | 2021 | 2020 |
|-----------------------|--------------|--------------|
| Salaries and benefits | \$ 176,079 | \$ 417,507 |
| RESPs | 843,440 | 1,363,340 |
| Trade and other | 1,072,585 | 1,734,312 |
| | \$ 2,092,104 | \$ 3,515,159 |

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2021

6. Deferred Contributions

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

| | <u>2021</u> | <u>2020</u> |
|--|---------------------|---------------------|
| Ontario Child Benefit Equivalent funds | \$ 1,595,347 | \$ 1,392,161 |
| Other | 250,000 | 250,000 |
| Indigenous Services Canada | | |
| - NiiGoni | 562,888 | - |
| - Family preservation | 847,441 | - |
| - Enhanced prevention | 456,614 | - |
| - WCWA devolution one-time | 736,447 | - |
| - Strategic planning | 528,533 | - |
| - Jordan's Principles service coordination | 168,590 | 279,825 |
| - COVID-19 | 178,769 | - |
| - Youth support | 491,249 | - |
| - Training and development | 668,828 | - |
| | <u>\$ 6,484,706</u> | <u>\$ 1,921,986</u> |

7. Economic Dependence

The organization receives approximately 100% (2020 - 100%) of its revenue from government sources. In the event that this funding was no longer available, the organization would have to find an alternative source of revenue or cease its operations.

8. Bank Indebtedness

The organization has an approved line of credit of \$500,000 which bears interest at prime. The line of credit is secured by a general security agreement. The line of credit was not in use at year-end.

9. Pension Plan

The organization sponsors defined contribution pension arrangements covering substantially all employees. The cost of defined contribution pensions is expensed as earned by employees. The organization makes monthly contributions in accordance with the plan agreements to the employees' individual accounts which are administered by a plan trustee. The organization contributed \$247,609 to the plan for the year (2020 - \$298,848) for current service and this expense has been recognized in salaries and benefits on the statement of operations.

March 31, 2021

10. Financial Instrument Risk

General objectives, policies and processes

The Board of Directors has overall responsibility for the determination of the organization's risk management objectives and policies and, whilst retaining ultimate responsibility for them, it has delegated authority for designing and operating processes that ensure effective implementation of the objectives and policies to the Agency's Executive Director.

The Agency's financial instruments are exposed to certain financial risks, including credit risk and liquidity risk.

There have been no significant changes from the previous year in the nature of these risks, policies or procedures used to manage financial instrument risks.

Credit Risk

The Agency is exposed to credit risk through the possibility of non-collection of its accounts receivable. The majority of the Agency's receivables are from government or other CASs, which minimizes the risk of non-collection. Management reviews accounts receivable on a regular basis for uncollectible accounts.

The Agency is also exposed to credit risk from all of its cash being held at one financial institution as deposits are only insured up to \$100,000.

Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they fall due. The organization has a planning and budgeting process in place to help determine the funds required to support the Agency's normal operating requirements on an ongoing basis. The Agency ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. To achieve this aim, the Agency seeks to maintain adequate cash balances.

11. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2021, RESPs under administration were \$2,515,506 (2020 - \$2,274,924).

In addition, the organization holds in Trust monies relating to Grassy Narrows Mercury Disability claims. As at March 31, 2021, amounts under administration were \$127,161 (2020 - \$124,702).

In addition, the organization holds in Trust monies relating to Wabaseemoong Independent Nations children in care. As at March 31, 2021, amounts under administration were \$70,425 (2020 - \$92,717).

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2021

11. Trusts (continued)

These trusts are not consolidated in these financial statements.

The trust accounts were not subject to audit.

12. Controlled Not-for-Profit Organization

The organization controls Abinoojii Obimaatziwin. Abinoojii Obimaatziwin is not yet active, but will raise funds from the community for native child and family service related activities. Abinoojii Obimaatziwin is a registered charity under the Income Tax Act. Anishinaabe Abinoojii Family Services appoints the board of directors of Abinoojii Obimaatziwin. Total assets of the charity as at March 31, 2021 were \$100,000, representing a donation from Anishinaabe Abinoojii Family Services in the 2019 fiscal year.

13. Commitments and Contingent Liabilities

a) Lease Commitments

Anishinaabe Abinoojii Family Services has entered into long term agreements to lease various properties with varying expiry dates. The annual lease commitments based on the leases in effect at March 31, 2021 for the next five years are as follows:

| | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------|------------|------------|------------|------------|-----------|
| Office premises | \$ 175,162 | \$ 137,050 | \$ 133,680 | \$ 133,680 | \$ 22,280 |

The Agency has also entered agreements to lease office equipment with varying expiry dates. The annual lease commitments based on the leases in effect at March 31, 2021 for the next four years are as follows:

| | 2022 | 2023 | 2024 | 2025 |
|------------------|-----------|-----------|-----------|----------|
| Office equipment | \$ 28,287 | \$ 28,287 | \$ 18,704 | \$ 3,771 |

b) Vacation Pay

As at March 31, 2021, accrued and unrecorded vacation pay amounted to \$561,386 (2020 - \$435,862).

c) Outstanding Claims

The organization has legal claims and possible legal claims pending against it. The outcome of these claims is not yet determinable and as such, no amounts have been recorded in the accounts relating to these claims and possible claims.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2021

14. Kitapinoonjiiminaanik Family Services

Pursuant to an agreement with Asubpeeschoseewagong Netum Anishinabek dated April 30, 2013, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the community of Asubpeeschoseewagong Netum Anishinabek.

In accordance with the service agreement, Asubpeeschoseewagong Netum Anishinabek is responsible for all aspects of the administration of Kitapinoonjiiminaanik Family Services, including but not limited to the hiring of staff, staff supervision, the payment of salaries, benefits, related travel, caregiver boarding payments, consulting fees, office costs and all other costs associated with the program.

For the year ended March 31, 2021, \$3,805,281 (2020 - \$3,678,970) of net funding was provided to Asubpeeschoseewagong Netum Anishinabek for the delivery of these services. The \$3,805,281 is included as expenditures in the Statement of Operations.

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

Pursuant to an agreement with Naotkamegwaning First Nation dated March 31, 2010, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the community of Naotkamegwaning First Nation.

In accordance with the service agreement, Naotkamegwaning First Nation is responsible for all aspects of the administration of the Sha-wen-daa-so-win Program, including but not limited to the hiring of staff, staff supervision, the payment of salaries, benefits, related travel, caregiver boarding payments, consulting fees, office costs and all other costs associated with the program.

For the year ended March 31, 2021, \$1,325,954 (2020 - \$1,361,328) of net funding was provided to Naotkamegwaning First Nation for the delivery of these services. The \$1,325,954 is included as expenditures in the Statement of Operations.

16. Wabaseemoong Child Welfare Authority

Pursuant to an agreement with Wabaseemoong Independent Nations dated September 1, 2011, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the communities of Wabaseemoong Independent Nations.

In accordance with the service agreement, Wabaseemoong Independent Nations are responsible for all aspects of the administration of the Wabaseemoong Child Welfare Authority, including but not limited to the hiring of staff, staff supervision, the payment of salaries, benefits, related travel, caregiver boarding payments, consulting fees, office costs and all other costs associated with the program.

For the year ended March 31, 2021, \$3,911,995 (2020 - \$4,780,889) of net funding was provided to Wabaseemoong Independent Nations for the delivery of these services. The \$3,911,995 is included as expenditures in the Statement of Operations. See also Note 17 b).

March 31, 2021

17. Subsequent Events

a) Subsequent to the year-end, the organization submitted claims to the Department of Indigenous Services Canada (DISC) in the amount of \$332,976 for eligible cost incurred in the 2020-2021 fiscal year that were not previously funded. The claims were approved subsequent to the year-end as funding for the 2021-2022 fiscal year and as such, were contingent as at the balance sheet date. Contingent assets are not recorded in these financial statements.

b) Effective April 1, 2021, Wabaseemoong Child Welfare Authority became Wabashki Makinaakoons Abinoojii Niwiidabimaa (WMAN) and WMAN now operates under its own community code. All children in care from Wabaseemoong Independent First Nation were discharged from AAFS into the care of WMAN on March 31, 2021.

c) On March 11, 2020, the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic. From the declaration of the pandemic to the date of approval of these financial statements, the organization implemented several initiatives including increased cleaning and use of personal protective equipment; changes in staff scheduling, and enhanced infection prevention control measures.

The Ministry of Children, Community and Social Services is committed to providing additional funding to Agencies for COVID-19 for applicable costs in the subsequent period and has requested that related costs be tracked. At the date of approval of these financial statements, the amount, timing and eligibility for this funding is not known. As such, an estimate of the financial effect of this funding is not practicable at this time. The ultimate duration and magnitude of the COVID-19 pandemic's impact on the organization's operations and financial positions is not known.

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|-------------------|-------------------|-------------------|
| Revenue | | | |
| Ministry of Children, Community and Social Services | | | |
| Core | \$ 21,449,244 | \$ 21,442,027 | \$ 21,026,885 |
| Balanced budget fund | - | - | 30,355 |
| | <u>21,449,244</u> | <u>21,442,027</u> | <u>21,057,240</u> |
| Expenditure (Schedule 2) | | | |
| Salaries | 7,127,663 | 7,579,224 | 6,757,688 |
| Employee benefits | 1,281,231 | 1,271,759 | 1,197,066 |
| Travel | 956,612 | 732,614 | 1,208,387 |
| Training and recruitment | 118,586 | 45,377 | 137,755 |
| Building occupancy | 742,410 | 830,510 | 766,289 |
| Professional services - non client | 488,368 | 534,670 | 108,768 |
| Program expense | 79,344 | 21,342 | 102,579 |
| Boarding home payments | 9,758,630 | 9,588,887 | 9,910,568 |
| Professional services - client | 295,822 | 277,206 | 230,279 |
| Client personal needs | 948,664 | 717,307 | 635,209 |
| Health and related | 139,188 | 89,172 | 149,404 |
| Financial assistance | 29,700 | 29,961 | 57,692 |
| Admission prevention | 19,224 | 22,872 | 13,713 |
| Promotion and publicity | 112,434 | 87,033 | 166,713 |
| Office administration | 405,646 | 479,685 | 474,534 |
| Miscellaneous | 103,164 | 167,382 | 92,778 |
| Capital and technology | 390,071 | 430,709 | 376,269 |
| Legal custody | 49,680 | 49,680 | 48,576 |
| | <u>23,046,437</u> | <u>22,955,390</u> | <u>22,434,267</u> |
| Expenditure recoveries and other income | 1,597,193 | 1,515,116 | 1,377,027 |
| | <u>21,449,244</u> | <u>21,440,274</u> | <u>21,057,240</u> |
| Excess revenue (expenditure) before amounts repayable | - | 1,753 | - |
| Government contributions repayable | - | (1,753) | - |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31, 2021 | One-Time | Non-Residential | Residential | Legal Services | Infrastructure Administration | Travel | Boarding | Capital and Technology | Total |
|------------------------------------|-----------|-----------------|--------------|----------------|-------------------------------|------------|--------------|------------------------|---------------|
| Salaries | \$ - | \$ 2,555,341 | \$ 3,375,658 | \$ 16,856 | \$ 1,631,369 | \$ - | \$ - | \$ - | \$ 7,579,224 |
| Employee benefits | - | 393,846 | 532,410 | 905 | 344,598 | - | - | - | 1,271,759 |
| Travel | - | - | - | - | 149,813 | 582,801 | - | - | 732,614 |
| Training and recruitment | - | 7,122 | 9,369 | - | 28,886 | - | - | - | 45,377 |
| Building occupancy | - | - | - | - | 830,510 | - | - | - | 830,510 |
| Professional services - non client | - | 31,067 | - | - | 503,603 | - | - | - | 534,670 |
| Program expense | - | (4,482) | 25,824 | - | - | - | - | - | 21,342 |
| Boarding home payments | - | - | - | - | - | - | - | - | - |
| - Agency foster care | - | - | - | - | - | - | 6,186,528 | - | 6,186,528 |
| - Purchased foster / group | - | - | - | - | - | - | 2,539,225 | - | 2,539,225 |
| - Society operating group | - | - | - | - | - | - | 863,134 | - | 863,134 |
| Professional services - client | - | - | 223,026 | 54,180 | - | - | - | - | 277,206 |
| Client's personal needs | - | - | 717,307 | - | - | - | - | - | 717,307 |
| Health and related | - | - | 89,172 | - | - | - | - | - | 89,172 |
| Financial assistance | - | 29,961 | - | - | - | - | - | - | 29,961 |
| Admission prevention | - | 22,872 | - | - | - | - | - | - | 22,872 |
| Promotion and publicity | - | - | - | - | 87,033 | - | - | - | 87,033 |
| Office administration | - | - | - | - | 479,685 | - | - | - | 479,685 |
| Miscellaneous | - | - | - | - | 167,382 | - | - | - | 167,382 |
| Capital and technology | - | - | - | - | - | - | - | 430,709 | 430,709 |
| Legal custody | 49,680 | - | - | - | - | - | - | - | 49,680 |
| | 49,680 | 3,035,727 | 4,972,766 | 71,941 | 4,222,879 | 582,801 | 9,588,887 | 430,709 | 22,955,390 |
| Less recoveries and other income | - | - | (1,261,536) | - | (253,580) | - | - | - | (1,515,116) |
| Net expenditures | \$ 49,680 | \$ 3,035,727 | \$ 3,711,230 | \$ 71,941 | \$ 3,969,299 | \$ 582,801 | \$ 9,588,887 | \$ 430,709 | \$ 21,440,274 |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|------------------|------------------|------------------|
| Revenue | | | |
| Ministry of Children, Community and Social Services | \$ 2,940,000 | \$ 2,940,000 | \$ 2,940,000 |
| Expenditure | | | |
| Salaries | 661,494 | 581,155 | 590,654 |
| Employee benefits | 119,068 | 104,641 | 108,674 |
| Travel | 47,900 | 41,038 | 35,975 |
| Training and recruitment | 10,000 | 721 | 50 |
| Building occupancy | 130,000 | 104,062 | 149,069 |
| Professional services - non client | 1,734,837 | 1,738,523 | 1,726,184 |
| Program expense | 176,200 | 234,275 | 202,247 |
| Financial assistance | 6,000 | 42,148 | 56,755 |
| Promotion and publicity | 19,500 | 1,581 | 24,034 |
| Office and allocated administration | 14,301 | 45,408 | 1,358 |
| Miscellaneous | 500 | - | - |
| Capital and technology | 20,200 | 21,280 | 45,000 |
| | <u>2,940,000</u> | <u>2,914,832</u> | <u>2,940,000</u> |
| Excess revenue (expenditure) before amounts repayable | - | 25,168 | - |
| Government contributions repayable | - | (25,168) | - |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31 | One Time | Aboriginal Trainer | Training/ Education Liaison | OCBe | Other | 2021 | 2020 |
|---|----------------|-----------------------|-----------------------------------|----------------|---------------|----------------|----------------|
| Revenue | | | | | | | |
| Ministry of Children, Community and Social Services | \$ 513,867 | \$ 59,884 | \$ 97,580 | \$ 320,798 | \$ - | \$ 992,129 | \$ 486,799 |
| Ministry of Health | - | 7,523 | - | - | - | 7,523 | 7,523 |
| Other | - | - | - | - | 20,901 | 20,901 | 149,151 |
| Revenue deferred from prior year | - | - | - | 1,392,161 | 250,000 | 1,642,161 | 1,313,569 |
| Revenue deferred to following year | - | - | - | (1,595,347) | (250,000) | (1,845,347) | (1,642,161) |
| | <u>513,867</u> | <u>67,407</u> | <u>97,580</u> | <u>117,612</u> | <u>20,901</u> | <u>817,367</u> | <u>314,881</u> |
| Expenditure | | | | | | | |
| Salaries | 437,411 | 50,800 | 65,302 | - | - | 553,513 | 101,695 |
| Benefits | 16,056 | 8,332 | 12,683 | - | - | 37,071 | 30,214 |
| Travel | - | - | 414 | - | - | 414 | 996 |
| Training and recruitment | - | 8,112 | - | - | - | 8,112 | 5,383 |
| Building and occupancy | 10,400 | 163 | - | - | - | 10,563 | 82,425 |
| Professional services - non client | - | - | - | - | 24,807 | 24,807 | 108,735 |
| Program expense | 49,984 | - | 9,840 | - | - | 59,824 | - |
| Client's personal needs | - | - | - | 117,612 | - | 117,612 | 164,156 |
| Promotion and publicity | - | - | - | - | - | - | 71,277 |
| Technology | - | - | 9,341 | - | - | 9,341 | (250,000) |
| | <u>513,851</u> | <u>67,407</u> | <u>97,580</u> | <u>117,612</u> | <u>24,807</u> | <u>821,257</u> | <u>314,881</u> |
| Excess of revenue (expenditure) for the year | \$ 16 | \$ - | \$ - | \$ - | \$ (3,906) | \$ (3,890) | \$ - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|--------------|-------------------|---------------------|
| Revenue | | | |
| Indigenous Services Canada | | | |
| Current year - Niigoni | \$ 1,520,595 | \$ 1,520,595 | \$ - |
| Current year - cultural programming/resource manager | - | 97,311 | - |
| Prior year expenditures | - | 819,781 | - |
| Deferred from prior year | - | - | 70,113 |
| Deferred to subsequent year | - | (562,888) | - |
| Rent | - | - | 19,775 |
| | 1,520,595 | 1,874,799 | 89,888 |
| Expenditure | | | |
| Salaries and benefits | 828,030 | 704,088 | 599,529 |
| Travel | 86,000 | 67,915 | 80,785 |
| Training | 24,000 | 3,729 | 3,639 |
| Building occupancy | 68,000 | 93,394 | 66,063 |
| Professional services - non client | 14,000 | 5,540 | 59,411 |
| Program expense | 328,233 | 78,352 | 80,431 |
| Capital and technology | 8,000 | 88,712 | 12,111 |
| Office and allocated administration | 164,332 | 13,288 | 7,700 |
| | 1,520,595 | 1,055,018 | 909,669 |
| Excess of revenue (expenditure) for the year | \$ - | \$ 819,781 | \$ (819,781) |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|------------------|-------------------|---------------------|
| Revenue | | | |
| Indigenous Services Canada | | | |
| Current year | \$ 1,770,396 | \$ 1,889,843 | \$ 41,825 |
| Prior year expenditures | - | 654,739 | - |
| Deferred to subsequent year | - | (847,441) | - |
| | <u>1,770,396</u> | <u>1,697,141</u> | <u>41,825</u> |
| Expenditure | | | |
| Salaries and benefits | 1,228,004 | 699,354 | 450,704 |
| Travel | 67,084 | 20,761 | 33,109 |
| Training and recruitment | 93,333 | 3,474 | 18,488 |
| Building occupancy | 103,975 | 62,847 | 64,822 |
| Professional services - non client | 20,000 | 271 | 10,000 |
| Program expense | 175,000 | 135,102 | 96,849 |
| Financial assistance | - | 12,147 | - |
| Office administration | - | 7,106 | 13,332 |
| Capital and technology | 83,000 | 101,340 | 9,260 |
| | <u>1,770,396</u> | <u>1,042,402</u> | <u>696,564</u> |
| Excess of revenue (expenditure) for the year | \$ - | \$ 654,739 | \$ (654,739) |

Anishinaabe Abinoojii Family Services
Schedule 7 - Statement of Revenue and Expenditure
Indigenous Services Canada - Enhanced Prevention Tribal Community
(Unaudited)

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|-------------|-------------------|---------------------|
| Revenue | | | |
| Indigenous Services Canada - prior year expenditures | \$ - | \$ 138,225 | \$ - |
| Deferred from previous year | - | - | 2,244,759 |
| | - | 138,225 | 2,244,759 |
| Expenditure | | | |
| Program expense | - | - | 132,984 |
| Capital and technology | - | - | 2,250,000 |
| | - | - | 2,382,984 |
| Excess of revenue (expenditure) for the year | \$ - | \$ 138,225 | \$ (138,225) |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|-------------|-----------------|---------------------|
| Revenue | | | |
| Indigenous Services Canada | \$ - | \$ - | \$ 48,126 |
| Interest income | - | - | 57,320 |
| Other | - | 5,873 | - |
| | - | 5,873 | 105,446 |
| Expenditure | | | |
| Salaries and benefits - family preservation | - | - | 369,524 |
| Travel | - | - | 96 |
| Building occupancy | - | - | 63,013 |
| Professional services | | | |
| - repairs and maintenance | - | - | 35,488 |
| Professional services - client (legal fees) | - | - | 783 |
| Training | - | - | 630 |
| Office administration | - | 2,260 | 1,773 |
| Capital and technology | - | - | 43,292 |
| | - | 2,260 | 514,599 |
| Excess revenue (expenditure) before amounts repayable | - | 3,613 | (409,153) |
| Indigenous Services Canada - 2019 set funding changed to fixed (Note 3) | - | - | 2,402,170 |
| Excess of revenue (expenditure) for the year | \$ - | \$ 3,613 | \$ 1,993,017 |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|--------------|--------------|-------------|
| Revenue | | | |
| Indigenous Services Canada | \$ 1,604,469 | \$ 1,604,468 | \$ - |
| Deferred to subsequent year | - | (456,614) | - |
| | 1,604,469 | 1,147,854 | - |
| Expenditure | | | |
| Salaries and benefits | 872,057 | 552,602 | - |
| Startup costs | - | 6,000 | - |
| Administration fees | 46,012 | 46,091 | - |
| Travel | 52,400 | 36,118 | - |
| Building occupancy | 125,000 | 56,965 | - |
| Program expense | 280,000 | 218,492 | - |
| Financial assistance | 220,000 | 207,009 | - |
| Technology | 9,000 | 24,577 | - |
| | 1,604,469 | 1,147,854 | - |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|----------|----------|---------------|
| Revenue | | | |
| Indigenous Services Canada | \$ - | \$ - | \$ 12,428 |
| Deferred from prior year | - | - | 7,883 |
| | <u>-</u> | <u>-</u> | <u>20,311</u> |
| Expenditure | | | |
| Repairs and maintenance | - | - | 20,311 |
| | <u>-</u> | <u>-</u> | <u>20,311</u> |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|--------------|--------------|-------------|
| Revenue | | | |
| Indigenous Services Canada | | | |
| Current year | \$ 1,171,823 | \$ 1,171,823 | \$ - |
| I&A claims - prior year expenditures | 534,311 | 534,311 | - |
| Legal claims - prior year expenditures | 40,000 | 40,000 | - |
| Deferred to subsequent year | - | (736,447) | - |
| | 1,746,134 | 1,009,687 | - |
| Expenditure | | | |
| Salaries | 580,353 | 414,213 | - |
| Employee benefits | 91,225 | 47,624 | - |
| Travel | 67,680 | 100,473 | - |
| Office and allocated administration | 158,700 | - | - |
| Capital and technology | 6,575 | 97,087 | - |
| COVID-19 | 760,601 | - | - |
| Program expense | 41,000 | 157,118 | - |
| Professional services - Client | 40,000 | 31,477 | - |
| Client and caregiver needs | - | 161,695 | - |
| | 1,746,134 | 1,009,687 | - |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|-----------|-----------|-----------|
| Revenue | | | |
| Indigenous Services Canada | \$ 90,042 | \$ 90,042 | \$ 90,042 |
| Expenditure | | | |
| Training - membership | 90,042 | 90,042 | 90,042 |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

Anishinaabe Abinoojii Family Services
 Schedule 13 - Statement of Revenue and Expenditure
 Indigenous Services Canada - Remoteness - Strategic Planning
 (Unaudited)

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|-------------|-------------|-------------|
| Revenue | | | |
| Indigenous Services Canada | \$ 832,818 | \$ 832,818 | \$ - |
| Deferred from prior year | - | - | 364,496 |
| Deferred to subsequent year | - | (528,533) | - |
| | 832,818 | 304,285 | 364,496 |
| Expenditure | | | |
| Salaries and benefits | 483,701 | 251,327 | 364,496 |
| Travel | 39,200 | - | - |
| Building occupancy | 31,233 | 4,000 | - |
| Program expense | 204,167 | 1,704 | - |
| Promotion and publicity | 20,100 | - | - |
| Capital and technology | 54,417 | 47,254 | - |
| | 832,818 | 304,285 | 364,496 |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

Anishinaabe Abinoojii Family Services
 Schedule 14 - Statement of Revenue and Expenditure
 Indigenous Services Canada - On Call
 (Unaudited)

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|--------|------------|--------------|
| Revenue | | | |
| Indigenous Services Canada | | | |
| - current year expenditures | \$ - | \$ 325,967 | \$ - |
| - prior year expenditures | - | 256,406 | - |
| | - | 582,373 | - |
| Expenditure | | | |
| Salaries and benefits | - | 325,967 | 256,406 |
| Excess of revenue (expenditure) for the year | \$ - | \$ 256,406 | \$ (256,406) |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|----------------|----------------|---------------|
| Revenue | | | |
| Indigenous Services Canada | | | |
| Jordan's Principles service coordination | \$ - | \$ 76,191 | \$ 353,430 |
| Deferred to subsequent year | - | (168,590) | (279,825) |
| Deferred from prior year | 279,825 | 279,825 | - |
| | <u>279,825</u> | <u>187,426</u> | <u>73,605</u> |
| Expenditure | | | |
| Salaries and benefits | 250,000 | 152,570 | 69,665 |
| Training and recruitment | 10,000 | - | - |
| Program expense | 4,000 | 34,856 | - |
| Technology | 15,825 | - | 3,940 |
| | <u>279,825</u> | <u>187,426</u> | <u>73,605</u> |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

Anishinaabe Abinoojii Family Services
 Schedule 16 - Statement of Revenue and Expenditure
 Indigenous Services Canada - Investigation and Assessment
 (Unaudited)

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|--------|------------|--------------|
| Revenue | | | |
| Indigenous Services Canada | | | |
| - prior year expenditures | \$ - | \$ 658,764 | \$ - |
| Expenditure | | | |
| Salaries | - | 206,908 | 551,798 |
| Employee benefits | - | 40,097 | 106,966 |
| | - | 247,005 | 658,764 |
| Excess of revenue (expenditure) for the year | \$ - | \$ 411,759 | \$ (658,764) |

Funding of \$247,005 approved by Indigenous Services Canada for the 2022 fiscal year (Note 17)

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|-------------|-------------------|---------------------|
| Revenue | | | |
| Indigenous Services Canada | | | |
| - current year expenditures | \$ - | \$ - | \$ 88,673 |
| - prior year expenditures | - | 218,507 | - |
| | - | 218,507 | 88,673 |
| Expenditure | | | |
| Salaries | - | 72,357 | 113,344 |
| Employee benefits | - | 13,615 | 16,308 |
| Professional services - non client | - | - | 82,422 |
| Professional services - client | - | - | 95,106 |
| | - | 85,972 | 307,180 |
| Excess of revenue (expenditure) for the year | \$ - | \$ 132,535 | \$ (218,507) |

Funding of \$85,972 approved by Indigenous Services Canada for the 2022 fiscal year (Note 17)

Anishinaabe Abinoojii Family Services
 Schedule 18 - Statement of Revenue and Expenditure
 Indigenous Services Canada - Technology
 (Unaudited)

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|--------|------|-----------|
| Revenue | | | |
| Indigenous Services Canada | \$ - | \$ - | \$ 97,312 |
| Expenditure | | | |
| Technology | - | - | 97,312 |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|--------|------|-----------|
| Revenue | | | |
| Indigenous Services Canada | \$ - | \$ - | \$ 51,366 |
| Expenditure | | | |
| Community consultation | - | - | 51,366 |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|------------------|------------------|----------------|
| Revenue | | | |
| Indigenous Services Canada | \$ - | \$ - | \$ 349,000 |
| Rent | 33,900 | 33,900 | - |
| | <u>33,900</u> | <u>33,900</u> | <u>349,000</u> |
| Expenditure | | | |
| Building occupancy | - | 7,431 | - |
| Capital and technology | - | - | 393,742 |
| | <u>-</u> | <u>7,431</u> | <u>393,742</u> |
| Excess of revenue (expenditure) before transfer | 33,900 | 26,469 | (44,742) |
| Transfer from operations | - | - | 44,742 |
| Excess of revenue (expenditure) for the year | \$ 33,900 | \$ 26,469 | \$ - |

Anishinaabe Abinoojii Family Services
 Schedule 21 - Statement of Revenue and Expenditure
 Indigenous Services Canada - Infrastructure and Administration
 (Unaudited)

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|--------|-----------|-------------|
| Revenue | | | |
| Indigenous Services Canada - prior year expenditures | \$ - | \$ 86,457 | \$ - |
| Expenditure | | | |
| Repairs and maintenance | - | - | 86,457 |
| Excess of revenue (expenditure) for the year | \$ - | \$ 86,457 | \$ (86,457) |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|------------|------------|------------|
| Revenue | | | |
| Indigenous Services Canada | \$ 626,214 | \$ 626,214 | \$ 626,214 |
| Expenditure | | | |
| Salaries and benefits | 618,287 | 495,344 | 476,148 |
| Travel | - | 20,016 | 10,700 |
| Training and recruitment | - | - | 1,555 |
| Building occupancy | - | 59,536 | 26,044 |
| Professional services - Non client | - | 33,128 | 51,000 |
| Program expense | 7,927 | 7,777 | 38,253 |
| Office administration | - | 4,815 | 4,815 |
| Capital and technology | - | 5,598 | 22,514 |
| | 626,214 | 626,214 | 631,029 |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ (4,815) |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|------------|------------|------|
| Revenue | | | |
| Indigenous Services Canada | \$ 415,052 | \$ 415,052 | \$ - |
| Deferred to subsequent year | - | (178,769) | - |
| | 415,052 | 236,283 | - |
| Expenditure | | | |
| Salaries and benefits | 166,320 | 160,481 | - |
| Office and allocation administration | 37,732 | - | - |
| Travel | 6,000 | 876 | - |
| Program expense | 205,000 | 74,926 | - |
| | 415,052 | 236,283 | - |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|--|--------|-----------|------|
| Revenue | | | |
| Other | \$ - | \$ 80,436 | \$ - |
| Expenditure | | | |
| Food security | - | 7,989 | - |
| Child welfare involvement | - | 46,726 | - |
| Children's safety | - | 19,227 | - |
| Repairs and maintenance | - | 6,494 | - |
| | - | 80,436 | - |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|-------------|-------------|-------------|
| Revenue | | | |
| Indigenous Services Canada | \$ 622,803 | \$ 622,803 | \$ - |
| Deferred to subsequent year | - | (491,249) | - |
| | 622,803 | 131,554 | - |
| Expenditure | | | |
| Salaries and benefits | 278,744 | 91,812 | - |
| Travel | 26,192 | 4,523 | - |
| Training and recruitment | 34,000 | 10,500 | - |
| Building occupancy | 32,000 | 5,000 | - |
| Program expense | 215,249 | 5,451 | - |
| Miscellaneous | 10,034 | - | - |
| Capital and technology | 26,584 | 14,268 | - |
| | 622,803 | 131,554 | - |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |

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

| For the year ended March 31 | Budget | 2021 | 2020 |
|---|----------------|----------------|-------------|
| Revenue | | | |
| Indigenous Services Canada | \$ 783,517 | \$ 783,517 | \$ - |
| Deferred to subsequent year | - | (668,828) | - |
| | <u>783,517</u> | <u>114,689</u> | <u>-</u> |
| Expenditure | | | |
| Salaries and benefits | 327,450 | 91,934 | - |
| Travel | 27,767 | - | - |
| Building occupancy | 30,800 | 4,000 | - |
| Professional services - Non client | 150,000 | - | - |
| Program expense | 199,500 | - | - |
| Promotion and publicity | 10,500 | - | - |
| Capital and technology | 37,500 | 18,755 | - |
| | <u>783,517</u> | <u>114,689</u> | <u>-</u> |
| Excess of revenue (expenditure) for the year | \$ - | \$ - | \$ - |