

Weechi-it-te-win Family Services Inc.

Financial Statements

March 31, 2017

Weechi-it-te-win Family Services Inc.

Contents

For the year ended March 31, 2017

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Management's Responsibility

To the Board of Directors of Weechi-it-te-win Family Services Inc:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgements and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgement is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is comprised primarily of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Organization's external auditors.

Fillion and Company is appointed by the Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings, as required.

June 30, 2017



Executive Director

Independent Auditor's Report

To the Board of Directors of Weechi-it-te-win Family Services Inc:

I have audited the accompanying financial statements of Weechi-it-te-win Family Services Inc., which comprise the statement of financial position as at March 31, 2017, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Weechi-it-te-win Family Services Inc. as at March 31, 2017 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The supplementary information contained in the schedules is presented for the purposes of additional analysis and is not part of the basic audited financial statements. The information in the schedules was derived from the accounting records tested in forming an opinion on the financial statements.

Maurice L. Fillion, CPA., CA.
Licensed Public Accountant

Fort Frances, Ontario
June 30, 2017

Weechi-it-te-win Family Services Inc.
Statement of Financial Position

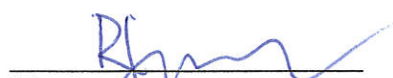
As at March 31, 2017

	2017	2016
Assets		
Current		
Cash	260,795	1,134,288
Accounts receivable (Note 4)	1,006,102	126,185
Prepaid expenses and deposits	8,172	104,590
HST receivable	132,178	71,007
	1,407,247	1,436,070
Restricted cash (Note 5)	1,048,551	808,140
Capital assets (Note 6)	628,318	648,487
	3,084,116	2,892,697
Liabilities		
Current		
Accounts payable and accruals (Note 7)	2,377,782	2,099,456
Government remittances payable	21,921	23,708
Short-term debt (Note 8)	146,277	180,116
	2,545,980	2,303,280
Contingencies (Note 12)		
Net Assets		
Unrestricted	130,771	161,882
Invested in capital assets	407,365	427,535
	538,136	589,417
	3,084,116	2,892,697

Approved on behalf of the Board



 Director



 Director

Weechi-it-te-win Family Services Inc.

Statement of Operations

For the year ended March 31, 2017

	2017	2016
Revenue		
Ministry of Children and Youth Services	14,579,563	13,373,029
Ministry of Health	264,324	264,324
Indian and Northern Affairs Canada	95,000	70,000
Universal Child Care Benefit	191,197	242,034
Other	1,349,321	1,054,570
	16,479,405	15,003,957
Expenses		
Salaries	2,854,447	2,617,555
Benefits	504,662	437,028
Travel	342,349	374,496
Training and education	39,492	59,997
Building occupancy	314,027	366,864
Professional service - non-client	423,380	381,176
Program expense	2,382,116	1,645,231
Promotion and publicity	58,177	51,429
Office Administration	117,920	245,212
Administration fees	99,837	88,836
Food/kitchen expenses	22,740	19,216
Boarding rate payments	3,601,120	3,337,809
Professional services - client	4,333,967	4,123,637
Clients' personal needs	770,920	646,646
Health and related	77,485	91,180
Program site	20,026	20,000
Financial assistance	43,140	57,195
Capital acquisitions	59,064	6,205
Technological costs	200,077	189,923
Miscellaneous and insurance	54,702	54,871
Program expense - telemedicine	10,000	10,000
Universal Child Care Benefit expense	191,197	242,034
	16,520,845	15,066,540
Excess (deficiency) of revenue over expenses before other items	(41,440)	(62,583)
Other items		
Amortization	(101,141)	(110,218)
Capital acquisitions during the year	80,972	102,703
Excess (deficiency) of revenue over expenses	(61,609)	(70,098)

The accompanying notes are an integral part of these financial statements

Weechi-it-te-win Family Services Inc.
Statement of Changes in Net Assets

For the year ended March 31, 2017

	Unrestricted	Investment in Capital Assets	2017	2016
Net Assets, beginning of year	161,882	427,535	589,417	659,515
(Deficiency) excess of revenue over expenses	(61,609)	-	(61,609)	(70,098)
Transfer from Sand Bay Non-Profit Housing Corporation	10,328		10,328	-
Change in invested in capital assets (Note 11)	20,170	(20,170)	-	-
Net assets, end of year	130,771	407,365	538,136	589,417

The accompanying notes are an integral part of these financial statements

Weechi-it-te-win Family Services Inc.

Statement of Cash Flows

For the year ended March 31, 2017

	2017	2016
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	(61,609)	(70,098)
Amortization	101,141	110,218
Transfer from Sand Bay Non-Profit Housing Corporation	10,328	-
	49,860	40,120
Changes in working capital accounts		
Accounts receivable	(879,917)	12,712
HST receivable	(61,171)	(60,624)
Prepaid expenses and deposits	96,418	(25,911)
Accounts payable and accruals	278,326	(89,710)
Government remittances payable	(1,787)	(33,573)
	(518,271)	(156,986)
Financing		
Repayment of short-term debt	(33,839)	(29,884)
Investing		
Purchase of capital assets	(80,972)	(102,702)
Net change in cash resources	(633,082)	(289,572)
Cash resources, beginning of year	1,942,428	2,232,000
Cash resources, end of year	1,309,346	1,942,428
Cash resources are composed of:		
Unrestricted cash	260,795	1,134,288
Restricted cash	1,048,551	808,140
	1,309,346	1,942,428

The accompanying notes are an integral part of these financial statements

Weechi-it-te-win Family Services Inc.

Notes to the Financial Statements

For the year ended March 31, 2017

1. Incorporation and nature of the organization

Weechi-it-te-win Family Services Inc. (the 'Organization') was incorporated by letters Patent on November 14, 1983 under the laws of the Province of Ontario without share capital as a non-profit organization. The Organization is a registered charity under the Income Tax Act and as such is exempt from income tax and may issue official donation receipts for income tax purposes for donations that legally qualify as gifts.

The Organization's purpose is to develop and administer services for children and their families in Northwestern Ontario for the purpose of strengthening and maintaining First Nation families and communities in accordance with the Child and Family Services Act.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives:

	Method	Years
Land and building	straight-line	40 years
Automotive	straight-line	5 years
Computer equipment	straight-line	5 years
Computer software	straight-line	1 year
Furniture and fixtures	straight-line	5 years

Long-lived assets and discontinued operations

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a declining balance basis, over their useful lives. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

An arrangement contains a lease where the arrangement conveys a right to use the underlying tangible asset, and whereby its fulfillment is dependent on the use of the specific tangible asset. After the inception of the arrangement, a reassessment of whether the arrangement contains a lease is made only in the event that:

- There is a change in contractual terms;
- A renewal option is exercised or an extension is agreed upon by the parties to the arrangement;
- There is a change in the determination of whether the fulfillment of the arrangement is dependent on the use of the specific tangible asset; or
- There is a substantial physical change to the specified tangible asset.

Weechi-it-te-win Family Services Inc.
Notes to the Financial Statements
For the year ended March 31, 2017

2. **Significant accounting policies** (Continued from previous page)

Revenue recognition

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

Contributed materials

Contributions of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Organization's operations and would otherwise have been purchased.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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 period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

Amortization is based on the estimated useful lives of capital assets.

Accounts payable and accruals are estimated based on historical charges for unbilled goods and services at year-end.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the periods in which they become known.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CICA Section 3840 *Related party Transactions* (Note 9).

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year. Fair value is determined by reference to arm's length transactions.

The Organization subsequently measure investments in equity instruments quoted in an active market and all derivative instruments, except those designed in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Organization's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributed to the origination, acquisition, issuance or assumptions of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Weechi-it-te-win Family Services Inc.
Notes to the Financial Statements
For the year ended March 31, 2017

3. Related entities

The Organization exercises control over the Sand Bay Non-Profit Housing Corporation ("SBNPHC") since its governing documents place it under the control of the same Board of Directors. SBNPHC was established to acquire a group home and operate an assisted housing project. SBNPHC was incorporated by Letter patent under the laws of the Province of Ontario on April 11, 1990 without share capital.

SBNPHC has not been consolidated in the Organization's financial statements. The financial records of SBNPHC have been compiled under a Notice to Reader report dated June 30, 2017. A financial summary of this unconsolidated entity as at March 31, 2017 and March 31, 2016 and for the years then ended is as follows:

	2017	2016
Financial Position		
Total assets	-	301,653
Total liabilities	-	10,368
Total net assets	-	291,285
	-	301,653
Results of Operations		
Total Revenue	-	-
Total expenses	-	(40)
Excess of revenue over expenses	-	421,624
Cash flows		
Cash from operating activities	-	(40)
Decrease in cash	-	(40)

4. Accounts Receivable

	2017	2016
Trade receivable	993,707	122,709
Other - Staff	12,395	3,476
	1,006,102	126,185

5. Restricted Cash

Restricted cash are investments set up for children in care receiving Universal Child Care Benefits. These funds are invested in chartered banks and RESPs on behalf of these children until they reach 18 years of age.

Weechi-it-te-win Family Services Inc.
Notes to the Financial Statements
For the year ended March 31, 2017

6. Capital assets

	Cost	Accumulated amortization	2017 Net book value	2016 net book value
Land and building	459,959	-	459,959	459,959
Automotive	863,523	757,447	106,076	99,679
Computer equipment	943,574	897,459	46,115	83,421
Computer software	47,008	30,840	16,168	-
Furniture and fixtures	781,030	781,030	-	5,428
	3,095,094	2,466,776	628,318	648,487

Land and building includes a recently purchased property with a carrying value of \$459,959 (2016 - \$459,959). No amortization of this asset has been recorded during the current year because it is currently under development.

7. Accounts payable and accruals

	2017	2016
Trade and other payable	1,351,152	1,291,316
Universal Child Care Benefits held in trust (Note 5)	1,048,551	808,140
	2,399,703	2,099,456

8. Short-term debt

	2017	2016
Term loans due on demand, bearing interest at bank prime plus 2.15%, Secured by a general security agreement, first mortgage in the amount of \$117,500 on Lot 71 McTavish Road and a first mortgage in the amount of \$100,000 on 601 Victoria Avenue, Fort Frances, maturing June 2016.	146,277	180,116

9. Related party transactions

Some of the members of the governing Council of the Organization are also members of Chief and Council of the various First nation communities which are served by the Organization. Transactions occurring during the year between the Organization and the related parties were in the normal course of operations and were measured at the exchange amount, which is the amount of consideration agreed to by the parties.

Related party transactions included in the statement of operations and changes in net assets consist of the following:

Included in program expenses for the current year are \$1,308,539 paid to various related first nations.

Included in professional fees - client expenses for the current year are \$3,952,137 paid to various related first nations.

Included in accounts payable are \$1,415,109 payable to various related first nations.

Weechi-it-te-win Family Services Inc.
Notes to the Financial Statements
For the year ended March 31, 2017

10. Changes in program net assets

	Opening	Excess (Deficiency) of revenue over expenses	Closing
Aboriginal Mental Health Worker	-	25,000	25,000
Child Welfare	(375,541)	7,240	(368,301)
Ontario Child Benefit Equivalent	552,443	(59,280)	493,163
Health Services Integration Fund	-	-	-
Child Welfare Training	-	(11,665)	(11,665)
Telemedicine	(15,020)	7,594	(7,426)
	161,882	(31,111)	130,771

11. Change in invested in capital assets

The change in invested in capital assets is calculated as follows:

	2017	2016
Capital assets acquisitions during the year	80,971	102,703
Payment from long-term debt	-	-
Amortization	(101,141)	(110,128)
Advances of short-term debt	-	-
	20,170	(7,515)

12. Contingencies

A portion of the Organization's net assets includes surpluses or deficits from funds contributed by various funding agencies. Such surpluses or deficits may be subject to recovery or repayment by the contributing agency, depending on the terms and conditions of the relevant contribution agreements. The potential liabilities or recoveries are not recorded until they become payable or recoverable.

13. Commitments

The Organization has entered into a lease agreement to rent premises that is expiring in July 2021.

The Organization has also entered into various equipment lease agreements with various vendors, the latest of which expires February 2020.

The estimated minimum annual payments for the next five years are as follows:

2018	19,676
2019	9,732
2020	8,921
	<u>38,329</u>

Weechi-it-te-win Family Services Inc.
Notes to the Financial Statements
For the year ended March 31, 2017

14. Pension Plan

The Organization has a defined contribution pension plan for full-time employees. The plan is administered by Rice Financial and contributions are held in trust by Manulife Financial and are not recorded in these financial statements. The Organization matches employees' contributions at a rate of 6% of the employee's salary. The expense and payment for the year ended March 31, 2017 was \$157,953 (2016- \$143,068).

15. Accrued vacation and banked time payable

Accrued vacation pay and banked time are recorded as expenditures when paid in accordance with Ministry of Children and Youth Services accounting policy, and not accrued as a liability when earned. As at March 31, 2017 accrued vacation and banked time payable totalled \$143,560 (2015 - \$134,924).

16. Economic dependence

The Organization's primary source of revenue is government grants. The grant funding can be cancelled if the Organization does not observe certain established guidelines. The Organization's ability to continue viable operations is dependent upon maintaining its right to follow the criteria within the government guidelines. As at the date of these financial statements the Organization believes that it is in compliance with the guidelines.

17. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity, or other price risks arising from these financial instruments except as otherwise disclosed.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Organization is exposed to interest rate price risk on its short-term debt as they are at variable rates.

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to purchase goods and services on credit, for which repayment is required at various maturity dates.

Weechi-it-te-win Family Services Inc.
Schedule 1 - Schedule of Child Welfare Funding Block Model Revenue and Expenses
For the year ended March 31, 2017

	Non Residential	Residential	Legal	Travel	Infrastructure	Technology & Minor Capital	Boarding	Total
Revenue								
Ministry of Children and Youth Services	708,520	4,559,850	108,114	119,773	1,560,279	200,077	4,017,092	11,273,705
Universal Child Care Benefit		191,197						191,197
Non-retainable and other		771,113			145,309			916,422
	708,520	5,522,160	108,114	119,773	1,705,588	200,077	4,017,092	12,381,324
Expenses								
Salaries	379,741	537,030			714,685			1,631,456
Benefits	67,617	91,131		50,990	124,415			283,163
Travel - non-residential				68,783				50,990
Travel - residential								68,783
Travel - infrastructure and administration					164,969			164,969
Training and recruitment	17,482	13,184			3,830			34,496
Building Occupancy					211,183			211,183
Professional services - non-client	58,441		41,918		151,547			209,988
Legal services - non-residential			66,196					41,918
Legal services - residential								66,196
Program expenses	1,823	158,188						160,011
Boarding rate payments							4,017,092	4,017,092
Professional services - client		4,185,874						4,185,874
Universal Child Care Benefit		191,197						191,197
Client personal needs	344	475,120						475,464
Health and related		77,020						77,020
Financial assistance	43,140							43,140
Promotion and publicity					58,177			58,177
Office administration					108,118			108,118
Miscellaneous and insurance					46,037			46,037
Purchases Block 4					59,064			59,064
Technology						200,077		200,077
	568,588	5,728,744	108,114	119,773	1,642,025	200,077	4,017,092	12,384,413
Excess (deficiency) of revenue over expenses	139,932	(206,584)	-	-	63,563	-	-	(3,089)
Opening Surplus (Deficit)	(121,052)	(840,009)	-	-	585,521	-	-	(375,540)
Transfer from Sand Bay Non-Profit Housing Corporation								10,328
End of year	18,880	(1,046,593)	-	-	649,084	-	-	(368,301)

Weechi-it-te-win Family Services Inc.
Schedule 2 - Schedule of Agency Field Offices Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	3,952,137	3,952,137	3,830,637
Expenses			
Mishkosiminiziibiing First Nation	425,444	425,444	431,994
Anishinaabeg of Noangashiing First Nation	306,958	306,958	313,508
Couchiching First Nation	498,733	498,733	436,093
Lac La Croix First Nation	351,597	351,597	358,147
Naicatchewenin First Nation	373,172	373,172	379,722
Nigigoosiminkaaning First Nation	341,346	341,346	347,896
Rainy River First Nation	397,636	397,636	353,696
Ojibways of Onigaming First Nation	545,807	545,807	552,357
Seine River First Nation	468,235	468,235	407,465
Mitaanjigamiing First Nation	243,209	243,209	249,759
	3,952,137	3,952,137	3,830,637
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.

Schedule 3 - Schedule of Ganawendaasowin Treatment and Assessment Program Revenue and Expenses

For the year ended March 31, 2017

	2017	2016
Revenue		
Ministry of Children and Youth Services	415,971	617,190
Interagency chargebacks	432,899	192,898
	848,870	810,088
Expenses		
Salaries	666,220	475,132
Benefits	76,040	103,553
Travel	17,155	28,240
Training and recruitment	2,251	9,336
Purchased services - non client	7,445	3,387
Building occupancy	47,040	103,462
Capital purchases	-	4,394
Renovations	-	22,679
Office expenses	4,483	19,773
Insurance	3,964	6,014
Program expenses	22	1,727
Client personal needs	786	2,759
Health and related	213	621
Purchased services - client	12,850	15,402
Food/kitchen expenses	10,401	13,609
	848,870	810,088
Excess of revenue over expenses	-	-

Weechi-it-te-win Family Services Inc.
Schedule 4 - Schedule of Gananwendaasowin Treatment and Assessment Program - Non-
Mandated Revenue and Expenses
For the year ended March 31, 2017

	2017	2016
Revenue		
Ministry of Children and Youth Services	209,151	209,151
Ministry of Health	260,214	260,214
	469,365	469,365
Expenses		
Salaries	246,662	325,322
Benefits	90,204	42,667
Travel	20,350	11,636
Training and recruitment	2,670	3,847
Purchased services - non client	8,832	1,395
Building occupancy	55,803	42,630
Administration fees	6,031	6,031
Capital purchases	-	1,810
Renovations	-	9,344
Office expenses	5,319	8,148
Insurance	4,702	2,478
Program expenses	26	711
Client personal needs	932	1,137
Health and related	252	256
Purchased services - client	15,243	6,346
Food/kitchen expenses	12,339	5,607
	469,365	469,365
Excess of revenue over expenses	-	-

Weechi-it-te-win Family Services Inc.
Schedule 5 - Schedule of Teacher Program Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Indian and Northern Affairs Canada	70,000	70,000	70,000
Expenses			
Salaries	46,000	45,330	47,457
Benefits	8,500	9,304	6,128
Program expense	13,500	13,632	16,415
Travel	2,000	1,734	-
	70,000	70,000	70,000
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 6 - Schedule of Small Water Works Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Health	4,110	4,110	4,110
Expenses			
Programs expense	4,110	4,110	4,110
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 7 - Schedule of Family Counsellor Program Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	389,854	389,854	389,854
Expenses			
Mishkosiminiziibiing First Nation	37,847	37,847	37,847
Anishinaabeg of Noangashiing First Nation	37,847	37,847	37,847
Couchiching First Nation	37,847	37,847	37,847
Lac La Croix First Nation	37,847	37,847	37,847
Naicatchewenin First Nation	37,847	37,847	37,847
Nigigoonsiminkaaning First Nation	37,847	37,847	37,847
Rainy River First Nation	37,847	37,847	37,847
Ojibways of Onigaming First Nation	37,847	37,847	37,847
Seine River First Nation	37,847	37,847	37,847
Mitaanjigamiing First Nation	37,847	37,847	37,847
Administration fees	11,384	11,384	11,384
	389,854	389,854	389,854
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 8 - Schedule of Community Care Program Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	999,870	999,870	999,870
Expenses			
Mishkosiminiziibiing First Nation	102,316	102,316	102,616
Anishinaabeg of Noangashiing First Nation	91,680	91,680	91,680
Couchiching First Nation	107,668	107,668	107,668
Lac La Croix First Nation	109,198	109,198	109,198
Naicatchewenin First Nation	80,797	80,797	80,797
Nigigoonsiminkaaning First Nation	108,328	108,328	108,328
Rainy River First Nation	107,862	107,862	107,862
Ojibways of Onigaming First Nation	63,284	63,284	63,284
Seine River First Nation	94,608	94,608	94,608
Mitaanjigamiing First Nation	64,328	64,328	64,328
Administration fees	69,801	69,801	69,801
	999,870	999,870	999,870
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 9 - Schedule of CYMH Counselling / Therapy Services - (CMH Worker) Revenue
and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	178,436	178,436	178,436
Expenses			
Salaries	49,783	46,883	36,871
Benefits	7,032	9,932	5,973
Travel	-	-	1,856
Training and education recovery	-	-	11,775
Purchased service fees	120,000	120,000	120,000
Office supplies	-	-	340
Administration fees	1,621	1,621	1,621
	178,436	178,436	194,436
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 10 - Schedule of CMF Assessment - (CMH Clinical Services) Revenue
and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	82,500	82,500	82,500
Expenses			
Salaries	56,000	62,166	52,012
Benefits	8,600	12,214	10,687
Travel	6,000	3,404	1,842
Office supplies	-	-	303
Program expense	11,900	4,716	17,656
	82,500	82,500	82,500
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 11 - Schedule of Telemedicine / Telemental Health Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	145,000	145,000	69,980
Expenses			
Salaries	51,000	57,898	49,404
Benefits	8,500	7,281	4,792
Travel	8,500	11,913	4,300
Implementation	7,000	10,677	16,504
Outreach Expense	60,000	39,637	-
Telephone	10,000	10,000	10,000
	145,000	137,406	85,000
Excess (deficiency) of revenue over expenses	-	7,594	(15,020)
Unrestricted net assets, beginning of year	-	(15,020)	-
Unrestricted net assets, end of year	-	(7,426)	(15,020)

Weechi-it-te-win Family Services Inc.
Schedule 12 - Schedule of Child Welfare Training - (Train the Trainer) Revenue
and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	69,398	69,398	59,884
Expenses			
Salaries	51,384	61,658	45,924
Benefits	8,500	9,856	7,489
Training	9,514	9,549	(2,783)
Travel	-	-	9,254
	69,398	81,063	59,884
Excess of revenue over expenses	-	(11,665)	-
Unrestricted net assets, beginning of year	-	-	-
Unrestricted net assets, end of year	-	(11,665)	-

Weechi-it-te-win Family Services Inc.
Schedule 13 - Schedule of Community Capacity Building Funding Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	44,051	44,051	44,051
Expenses			
Program expense	44,051	44,051	44,051
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 14 - Schedule of Partner Facility Renewal - (MCYS Minor Capital) Revenue
and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	20,000	20,000	20,000
Expenses			
Program expense	20,000	20,000	20,000
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 15 - Schedule of Ontario Child Benefit Equivalent Revenue and Expenses
For the year ended March 31, 2017

	2017	2016
Revenue		
Ontario Child Benefit Equivalent	234,458	251,047
Expenses		
Clients' personal needs	293,738	176,604
Excess (deficiency) of revenue over expenses	(59,280)	74,443
Unrestricted net assets, beginning of year	552,443	478,000
Unrestricted net assets, end of year	493,163	552,443

Weechi-it-te-win Family Services Inc.
Schedule 16 - Schedule of Health Services Integration Fund (HSIF) Revenue
and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Health Canada	-	-	-
Expenses			
Salaries	-	-	-
Benefits	-	-	-
Travel (recovery)	-	-	-
Focus group	-	-	-
Communication	-	-	-
Evaluation	-	-	-
Supplies	-	-	-
Administration fees	-	-	-
	-	-	-
Excess (deficiency) of revenue over expenses	-	-	-
Unrestricted net assets, beginning of year	-	-	34
Transfer	-	-	(34)
Unrestricted net assets, end of year	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 17 - Schedule of Youth Group Project Revenue and Expenses
For the year ended March 31, 2017

	2017	2016
Revenue		
Other	-	-
Expenses		
Program expense	-	-
Excess (deficiency) of revenue over expenses	-	-
Unrestricted net assets, beginning of year	-	470
Transfer	-	470
Unrestricted net assets, end of year	-	-

Weechi-it-te-win Family Services Inc.
Schedule 18 - Schedule of Youth in Transition Worker Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	70,000	70,000	70,000
Expenses			
Salaries	45,000	36,173	38,729
Benefits	5,000	6,670	7,036
Travel	3,000	3,051	1,573
Program expenses	17,000	24,106	22,662
	70,000	70,000	70,000
Excess (deficiency) of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 19 - Schedule of Aboriginal Mental Health & Addictions Worker Revenue
and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	-	-	11,731
Expenses			
Training and education	-	-	11,731
Unrestricted net assets, end of year	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 20 - Schedule of Centre for Addictions and Mental Health Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	2,462	2,462	1,538
Expenses			
Material supplies	2,462	2,462	1,538
Unrestricted net assets, end of year	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 21 - Schedule of Integrated Rehabilitation Services Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Ministry of Children and Youth Services	20,000	20,000	-
Expenses			
Program expense	15,000	17,813	-
Elder expense	5,000	2,187	-
	20,000	20,000	-
Excess (deficiency) of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 22 - Schedule of INAC Needs and Circumstances Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Indian and Northern Affairs Canada	25,000	25,000	-
Expenses			
Program expense	-	-	-
Excess of revenue over expenses	25,000	25,000	-
Unrestricted net assets, beginning of year		-	-
Unrestricted net assets, end of year		25,000	-

Weechi-it-te-win Family Services Inc.
Schedule 23 - Schedule of Family Well Being Program Revenue and Expenses
For the year ended March 31, 2017

	Budget	2017	2016
Revenue			
Family Well Being Program	840,678	840,678	-
Expenses			
Program expense	740,678	740,678	-
Purchase services expense	89,000	89,000	-
Administration fee	11,000	11,000	-
	840,678	840,678	-
Excess of revenue over expenses	-	-	-