

Weechi-it-te-win Family Services Inc.

Financial Statements

March 31, 2019

Weechi-it-te-win Family Services Inc.
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For the year ended March 31, 2019

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Management's Responsibility

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

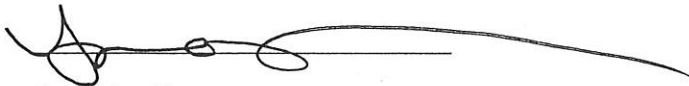
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgements and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting 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, 2019



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, 2019, 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 consider 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.

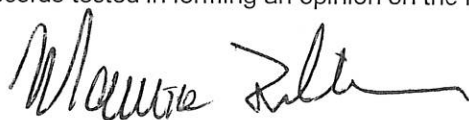
I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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, 2019 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

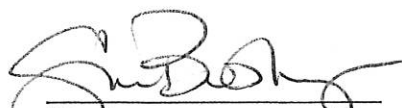
Fort Frances, Ontario
June 30, 2019

Weechi-it-te-win Family Services Inc.
Statement of Financial Position
As at March 31, 2019

	2019	2018
Assets		
Current		
Cash	6,679,788	1,263,242
Accounts receivable (Note 3)	49,102	305,600
Prepaid expenses and deposits	3,209	1,492
HST receivable	297,896	231,616
	7,029,995	1,801,950
Restricted cash (Note 4)	2,309,363	1,250,030
Capital assets (Note 5)	793,676	773,624
	10,133,034	3,825,604
Liabilities		
Current		
Accounts payable and accruals (Note 6)	3,187,490	3,130,887
Government remittances payable	61,828	34,991
Deferred revenue	438,253	-
	3,687,571	3,165,878
Contingencies (Note 11)		
Net Assets		
Unrestricted	5,872,739	107,054
Invested in capital assets	572,724	552,672
	6,445,463	659,726
	10,133,034	3,825,604

Approved on behalf of the Board


 Director


 Director

Weechi-it-te-win Family Services Inc.
Statement of Operations
For the year ended March 31, 2019

	2019	2018
Revenue		
Ministry of Children and Youth Services	15,979,920	15,533,242
Ministry of Health	270,070	264,324
Indigenous Services Canada	8,428,918	145,000
Universal Child Care Benefit	245,710	205,480
Other	1,069,155	1,244,290
	25,993,773	17,392,336
Expenses		
Salaries	2,104,718	2,324,422
Benefits	391,430	384,910
Travel	333,463	296,360
Training and education	61,342	36,003
Building occupancy	282,325	307,437
Professional service - non-client	409,951	439,728
Program expense	5,933,410	3,052,617
Promotion and publicity	69,232	72,082
Office Administration	274,299	230,145
Administration fees	88,838	100,201
Food/kitchen expenses	5,230	14,150
Boarding rate payments	3,962,941	3,670,777
Professional services - client	4,819,333	4,844,267
Clients' personal needs	768,491	761,211
Health and related	65,708	71,546
Program site	34,813	45,426
Financial assistance	30,723	28,957
Capital acquisitions	60,288	130,742
Technological costs	208,093	304,286
Miscellaneous and insurance	46,857	73,504
Program expense - telemedicine	23,260	21,802
Universal Child Care Benefit expense	245,710	205,480
	20,220,455	17,416,053
Excess (deficiency) of revenue over expenses before other items	5,773,318	(23,717)
Other items		
Amortization	(102,527)	(128,273)
Capital acquisitions during the year	122,579	273,580
Excess (deficiency) of revenue over expenses	5,793,370	121,590

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, 2019

	Unrestricted	Investment in Capital Assets	2019	2018
Net Assets, beginning of year	107,054	552,672	659,726	538,136
Excess of revenue over expenses	5,793,370	-	5,793,370	121,590
Change in invested capital assets (Note 9)	(20,052)	20,052	-	-
Prior year repayment	(7,633)	-	(7,633)	-
Net assets, end of year	5,872,739	572,724	6,445,463	659,726

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, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	5,793,370	121,590
Amortization	102,527	128,273
Prior year repayment	(7,633)	-
	5,888,264	249,863
Changes in working capital accounts		
Accounts receivable	256,498	700,502
HST receivable	(66,280)	(99,438)
Prepaid expenses and deposits	(1,717)	6,680
Accounts payable and accruals	56,603	753,105
Government remittances payable	26,837	13,070
Deferred revenue	438,253	-
	6,598,458	1,623,782
Financing		
Repayment of short-term debt	-	(146,277)
Investing		
Purchase of capital assets	(122,579)	(273,579)
Net change in cash resources	6,475,879	1,203,926
Cash resources, beginning of year	2,513,272	1,309,346
Cash resources, end of year	8,989,151	2,513,272
Cash resources are composed of:		
Unrestricted cash	6,679,788	1,263,242
Restricted cash	2,309,363	1,250,030
	8,989,151	2,513,272

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, 2019

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, 2019

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 7).

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, 2019

3. Accounts Receivable

	2019	2018
Trade receivable	49,102	305,600

4. Restricted Cash

Restricted cash are investments set up for children in care receiving Universal Child Care Benefits. These funds are invested in chartered banks on behalf of these children until they reach 18 years of age. For RESPs, funds are held in accounts up to age 25 or until requirements are fulfilled.

5. Capital assets

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Land and building	459,959	-	459,959	459,959
Automotive	546,888	337,719	209,169	181,873
Computer equipment	422,233	297,685	124,548	126,362
Computer software	12,823	12,823	-	-
Furniture and fixtures	70,258	70,258	-	5,430
	1,512,161	718,485	793,676	773,624

Land and building includes a recently purchased property with a carrying value of \$459,959 (2018 - \$459,959). No amortization of this asset has been recorded during the current year because it is currently under development.

6. Accounts payable and accruals

	2019	2018
Trade and other payable	877,866	1,882,497
Universal Child Care Benefits held in trust (Note 4)	2,309,624	1,248,390
	3,187,490	3,130,887

Weechi-it-te-win Family Services Inc.
Notes to the Financial Statements
For the year ended March 31, 2019

7. 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 \$1,395,724 paid to various related first nations.

Included in professional fees - client expenses for the current year are \$4,152,137 paid to various related first nations.

Included in accounts payable are \$660,658 payable to various related first nations.

8. Changes in program net assets

	Opening	Prior year repayment	Excess (Deficiency) of revenue over expenses	Closing
Child Welfare	(345,094)		225,477	(119,617)
Ontario Child Benefit Equivalent	471,211		49,644	520,855
Child Welfare Training	(11,665)	(39)	(9,719)	(21,423)
Telemedicine	(7,426)	(7,594)	-	(15,020)
Teacher Liaison	28		(28)	-
Teacher Program	-		27,939	27,939
CYMH Counselling/Therapy Services	-		(2,001)	(2,001)
Indigenous Services Canada	-		5,488,965	5,488,965
Development Services	-		(6,350)	(6,350)
Youth In Transition	-		(609)	(609)
	107,054	(7,594)	5,773,279	5,872,739

9. Change in invested in capital assets

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

	2019	2018
Capital assets acquisitions during the year	273,580	80,971
Amortization	(128,273)	(101,141)
	145,307	20,170

10. 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.

Weechi-it-te-win Family Services Inc.
Notes to the Financial Statements
For the year ended March 31, 2019

11. Commitments

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:

<u>2020</u>	<u>54,368</u>
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12. Pension Plan

The Organization has a defined contribution pension plan for full-time employees. The plan is administered by Life Inc. Benefit Solutions 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, 7% if the employee has been with the organization for 15 or more years. The expense and payment for the year ended March 31, 2019 was \$134,232 (2018- \$135,401).

13. 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, 2019 accrued vacation and banked time payable totalled \$123,701 (2018- \$109,736).

14. Economic dependence

The Organization's primary source of revenue is government grants. The grand 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.

15. 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, 2019

	Non Residential	Residential	Legal	Travel	Infrastructure	Technology & Minor Capital	Boarding	Total
Revenue								
Ministry of Children and Youth Services	548,853	5,034,813	97,402	106,736	1,626,056	208,093	3,962,942	11,584,895
Universal Child Care Benefit		245,710						245,710
Non-retainable and other		972,781			155,116			1,127,897
	548,853	6,253,304	97,402	106,736	1,781,172	208,093	3,962,942	12,958,502
Expenses								
Salaries	287,158	391,040			641,241			1,319,439
Benefits	56,560	63,568			143,117			263,245
Travel - non-residential				46,297				46,297
Travel - residential				60,439				60,439
Travel - infrastructure and administration					166,703			166,703
Training and recruitment	7,820	34,446			10,595			52,861
Building Occupancy					228,861			228,861
Professional services - non-client	126,972				306,131			433,103
Legal services - non-residential			19,493					19,493
Legal services - residential			77,909					77,909
Program expenses	-	160,679						160,679
Boarding rate payments							3,962,942	3,962,942
Professional services - client		4,530,442						4,530,442
Universal Child Care Benefit		245,710						245,710
Client personal needs	-	535,744						535,744
Health and related		65,707						65,707
Financial assistance	30,723							30,723
Promotion and publicity					61,618			61,618
Office administration					176,153			176,153
Capital - non-client					46,236			46,236
Food/Kitchen					40,628			40,628
Miscellaneous and insurance						208,093		208,093
Technology								-
	509,233	6,027,336	97,402	106,736	1,821,283	208,093	3,962,942	12,733,025
Excess (deficiency) of revenue over expenses	39,620	225,968	-	-	(40,111)	-	-	225,477
Opening Surplus (Deficit)	36,323	(728,483)	-	-	347,026	-	-	(345,094)
End of year	75,983	(502,515)	-	-	306,915	-	-	(119,617)

Weechi-it-te-win Family Services Inc.
Schedule 2 - Schedule of Agency Field Offices Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	4,152,137	4,152,137	3,952,137
Expenses			
Mishkosiminiziibiing First Nation	445,444	445,444	425,444
Anishinaabeg of Noangashiing First Nation	326,958	326,958	306,958
Couchiching First Nation	518,733	518,733	498,733
Lac La Croix First Nation	371,597	371,597	351,597
Naicatchewenin First Nation	393,172	393,172	373,172
Nigigoonsiminkaaning First Nation	361,346	361,346	341,346
Rainy River First Nation	417,636	417,636	397,636
Ojibways of Onigaming First Nation	565,807	565,807	545,807
Seine River First Nation	488,235	488,235	468,235
Mitaanjigamiing First Nation	263,209	263,209	243,209
	4,152,137	4,152,137	3,952,137
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, 2019

	2019	2018
Revenue		
Ministry of Children and Youth Services	202,941	204,588
One-time training	-	7,523
Interagency chargebacks	-	167,787
	202,941	379,898
Expenses		
Salaries	96,573	231,254
Benefits	19,001	48,942
Travel	7,681	21,099
Training and recruitment	472	1,580
Purchased services - non-client	3,161	3,524
Building occupancy	17,672	31,619
One-time training	-	7,523
Capital expenditures	29,694	-
Office expenses	15,306	14,108
Insurance	3,068	4,645
Program expenses	664	1,007
Client personal needs	263	413
Health and related	-	104
Purchased services - client	6,810	6,743
Food/kitchen expenses	2,576	7,337
	202,941	379,898
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, 2019

	2019	2018
Revenue		
Ministry of Children and Youth Services	209,151	209,151
Ministry of Health	265,960	260,214
	475,111	469,365
Expenses		
Salaries	253,120	318,238
Benefits	38,577	48,069
Travel	15,595	18,928
Training and recruitment	958	1,468
Purchased services - non client	6,418	3,273
Building occupancy	35,880	49,989
Administration fees	6,031	6,031
Capital expenditures	60,288	-
Office expenses	31,075	7,566
Insurance	6,228	4,313
Program expenses	1,349	935
Client personal needs	534	383
Health and related	-	97
Purchased services - client	13,827	6,262
Food/kitchen expenses	5,230	6,813
	475,110	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, 2019

	Budget	2019	2018
Revenue			
Indian and Northern Affairs Canada	70,000	70,000	70,000
Expenses			
Salaries	44,325	22,995	44,325
Benefits	5,979	4,153	5,979
Program expense	15,361	14,613	15,361
Travel	4,335	300	4,335
	70,000	42,061	70,000
Excess of revenue over expenses	-	27,939	-
Unrestricted net assets, beginning of year	-	-	-
Unrestricted net assets, end of year	-	27,939	-

Weechi-it-te-win Family Services Inc.
Schedule 6 - Schedule of Small Water Works Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
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, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	389,854	389,854	389,854
Expenses			
Mishkosimimiziibiing 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, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	1,005,870	1,005,870	999,870
Expenses			
Mishkosiminiziibiing First Nation	102,916	102,916	102,316
Anishinaabeg of Noangashiing First Nation	92,280	92,280	91,680
Couchiching First Nation	108,268	108,268	107,668
Lac La Croix First Nation	109,798	109,798	109,198
Naicatchewenin First Nation	81,397	81,397	80,797
Nigigoonsiminkaaning First Nation	108,928	108,928	108,328
Rainy River First Nation	63,884	63,884	63,284
Ojibways of Onigaming First Nation	108,462	108,462	107,862
Seine River First Nation	95,208	95,208	94,608
Mitaanjigamiing First Nation	64,928	64,928	64,328
Administration fees	69,801	69,801	69,801
	1,005,870	1,005,870	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, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	184,280	137,151	178,436
Expenses			
Salaries	-	-	18,452
Benefits	-	-	3,790
Travel	-	-	620
Program expense	62,659	17,531	20,861
Purchased service fees	120,000	120,000	120,000
Office supplies	-	-	13,092
Administration fees	1,621	1,621	1,621
	184,280	139,152	178,436
Excess (deficiency) of revenue over expenses	-	(2,001)	-
Unrestricted net assets, beginning of year	-	-	-
Unrestricted net assets, end of year	-	(2,001)	-

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, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	82,500	82,500	82,500
Expenses			
Salaries	63,000	62,481	61,931
Benefits	11,940	11,805	11,801
Office supplies	-	1,738	436
Program expense	7,560	6,476	8,332
	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, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	145,000	145,000	145,000
Expenses			
Salaries	84,000	90,743	82,846
Benefits	12,500	13,568	11,449
Travel	10,000	22,020	5,516
Implementation	10,000	1,435	21,930
Rent	12,000	-	11,498
Outreach Expense	6,500	7,234	1,624
Other services	-	-	137
Telephone	10,000	10,000	10,000
	145,000	145,000	145,000
Excess (deficiency) of revenue over expenses	-	-	-
Prior year repayment	-	(7,594)	-
Unrestricted net assets, beginning of year	-	(7,426)	(7,426)
Unrestricted net assets, end of year	-	(15,020)	(7,426)

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, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	59,884	59,884	59,884
Expenses			
Salaries	51,384	60,066	51,384
Benefits	8,500	9,537	8,500
Prior year repayment	-	39	-
	59,884	69,642	59,884
Excess (deficiency) of revenue over expenses	-	(9,758)	-
Unrestricted net assets, beginning of year	-	(11,665)	(11,665)
Unrestricted net assets, end of year	-	(21,423)	(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, 2019

	Budget	2019	2018
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, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	-	-	35,000
Expenses			
Program expense	-	-	35,000
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, 2019

	2019	2018
Revenue		
Ontario Child Benefit Equivalent	281,856	254,415
Expenses		
Clients' personal needs	232,212	276,367
Excess (deficiency) of revenue over expenses	49,644	(21,952)
Unrestricted net assets, beginning of year	471,211	493,163
Unrestricted net assets, end of year	520,855	471,211

Weechi-it-te-win Family Services Inc.
Schedule 16 - Schedule of Developmental Services Revenue
and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	465,094	397,484	100,900
Expenses			
Salaries	282,132	202,758	17,729
Benefits	32,868	34,025	2,296
Travel	-	17,899	146
Advertising and Promotion	-	7,614	10,325
Communication	-	-	100
Rent	18,984	17,584	5,537
Legal	-	-	975
Telephone system	-	10,927	11,802
Therapy and occupational rooms	-	3,505	18,577
Internet	-	2,333	-
Copier and printer	-	1,855	14,355
Setup and Supplies	-	17,241	24,058
Daycare and Schools	60,000	60,000	-
Purchased service	70,000	28,093	-
Program expense	1,110	-	-
	465,094	403,834	100,900
Excess (deficiency) of revenue over expenses	-	(6,350)	-
Unrestricted net assets, beginning of year	-	-	-
Unrestricted net assets, end of year	-	(6,350)	-

Weechi-it-te-win Family Services Inc.
Schedule 17 - Schedule of Teacher Liaison Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	68,913	68,913	20,400
Expenses			
Salaries	45,991	44,790	-
Benefits	6,899	6,724	-
Facilities	16,023	16,202	-
Supplies	-	1,075	20,372
Elders	-	150	-
	68,913	68,941	20,372
Excess (deficiency) of revenue over expenses	-	(28)	28
Unrestricted net assets, beginning of year	-	28	-
Unrestricted net assets, end of year	-	-	28

Weechi-it-te-win Family Services Inc.
Schedule 18 - Schedule of Youth in Transition Worker Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	75,000	50,550	75,000
Expenses			
Salaries	45,000	36,312	46,065
Benefits	8,300	6,777	8,162
Travel	-	-	1,295
Program expenses	21,700	8,071	19,478
	75,000	51,160	75,000
Excess (deficiency) of revenue over expenses	-	(610)	-

Weechi-it-te-win Family Services Inc.
Schedule 19 - Schedule of INAC Needs and Circumstances Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Indian and Northern Affairs Canada	-	-	75,000
Expenses			
Program expense	-	-	100,000
Excess of revenue over expenses	-	-	(25,000)
Unrestricted net assets, beginning of year	-	-	25,000
Unrestricted net assets, end of year	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 20 - Schedule of Family Well Being Program Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Family Well Being Program	1,363,115	1,363,115	1,376,319
Expenses			
Salaries	50,830	46,287	41,332
Benefits	6,670	8,078	6,364
Travel	7,000	4,211	17,805
Program expense	1,272,851	1,304,539	1,299,454
Purchase services expense	14,400	-	-
Administration fee	11,364	-	11,364
	1,363,115	1,363,115	1,376,319
Excess of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 21 - Schedule of CC Assistance Grant Program Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services		24,286	-
Expenses			
Program expense	-	24,286	-
Excess (deficiency) of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 22 - Schedule of Housing Support Worker
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services	75,000	39,000	-
Expenses			
Salaries	42,000	10,518	-
Benefits	8,000	1,665	-
Travel	5,000	-	-
Program expenses	16,000	26,817	-
Training	4,000	-	-
	75,000	39,000	-
Excess (deficiency) of revenue over expenses	-	-	-
Unrestricted net assets, beginning of year	-	-	-
Unrestricted net assets, end of year	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 23 - Schedule of Indigenous Professional Development Fund
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Ministry of Children and Youth Services		7,523	-
Expenses			
Program expense	-	7,523	-
Excess (deficiency) of revenue over expenses	-	-	-

Weechi-it-te-win Family Services Inc.
Schedule 24 - Schedule of Indigenous Services Canada Revenue and Expenses
For the year ended March 31, 2019

	Budget	2019	2018
Revenue			
Indigenous Services Canada	8,358,918	8,358,918	-
Other revenue - interest	-	30,094	-
	8,358,918	8,389,012	-
Expenses			
Bank charges	-	5	-
RESP Enhancement	1,000,000	755,000	-
McTavish upgrades	1,500,000	-	-
Investment account	2,120,000	90,042	-
Capital	2,000,000	860,000	-
FPW refund	1,170,000	1,170,000	-
Relief fund	500,000	-	-
Program expenses	43,918	-	-
WFS Building plans	25,000	25,000	-
	8,358,918	2,900,047	-
Excess of revenue over expenses	-	5,488,965	-
Unrestricted net assets, beginning of year	-	-	-
Unrestricted net assets, end of year	-	5,488,965	-