Financial Statements of

NIIJAANSINAANIK CHILD AND FAMILY SERVICES

And Independent Auditor's Report thereon

Year ended March 31, 2025

KPMG LLP
Times Square
1760 Regent Street, Unit 4
Sudbury, ON P3E 3Z8
Canada
Telephone 705 675 8500
Fax 705 675 7586

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Niijaansinaanik Child and Family Services

Opinion

We have audited the financial statements of Niijaansinaanik Child and Family Services (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2025
- the statement of operations for the year then ended
- the statement of changes in net assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and the notes and schedule to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2025, and its results of operations, its net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the **"*Auditor's Responsibilities for the Audit of the Financial Statements*"** section of our auditor's report.

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

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Emphasis of Matter - Material Uncertainty Related to Going Concern

We draw attention to Note 1(a) in the financial statements, which indicates that the entity has a working capital deficiency and an operating net asset deficiency.

As stated in Note 1(a) in the financial statements, these conditions, along with other matters as set forth in Note 1(a) in the financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Entity's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's 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 the financial statements.

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

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
September 15, 2025

NIIJAANSINAANIK CHILD AND FAMILY SERVICES

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NIIJAANSINAANIK CHILD AND FAMILY SERVICES

Statement of Financial Position

March 31, 2025, with comparative information for 2024

	2025	2024
Assets		
Current assets:		
Cash	$ 27,874	$ 1,845,637
Accounts receivable (note 2)	1,508,480	944,878
Prepaid expenses and deposits	267,378	415,550
	1,803,732	3,206,065
Capital assets (note 3)	2,559,150	2,570,620
	$ 4,362,882	$ 5,776,685
Liabilities and Net Assets (Debt)		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	$ 2,720,566	$ 2,206,467
Due to Ministry of Children, Community and Social Services (note 5)	2,800	159,940
Vacation/overtime entitlement payable	52,228	56,181
Deferred contributions (note 6)	791,777	1,582,993
	3,567,371	4,005,581
Deferred capital contributions (note 7)	1,251,207	1,373,612
	4,818,578	5,379,193
Net assets (debt):		
Operating	(1,773,738)	(907,270)
Unrestricted - Alternative Care	-	163,934
Unrestricted - Employment related	(52,228)	(56,180)
Unrestricted - Other	62,328	-
Capital	1,307,942	1,197,008
	(455,696)	397,492
Going concern (note 1)		
Commitments (note 12)		
	$ 4,362,882	$ 5,776,685

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

NIIJAANSINAANIK CHILD AND FAMILY SERVICES

Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	Unrestricted	Capital	2025	2024
Revenue:				
Ministry of Children, Community and Social Services (note 8)	$ 15,610,841	-	$ 15,610,841	$ 14,670,119
Indigenous Services Canada (note 9)	6,002,226	-	6,002,226	3,851,048
Interest	62,328	-	62,328	190,214
Other	824,490	-	824,490	841,654
Amortization of deferred capital contributions (note 7)	-	167,354	167,354	90,777
	22,499,885	167,354	22,667,239	19,643,812
Expenses:				
Salaries and wages	10,437,486	-	10,437,486	9,844,002
Benefits	2,334,501	-	2,334,501	1,955,119
Travel	1,015,736	-	1,015,736	1,037,377
Training and recruitment	36,458	-	36,458	119,240
Building occupancy	932,546	-	932,546	974,970
Professional services - non-client	781,696	-	781,696	886,462
Program expenses	747,895	-	747,895	495,363
Boarding rate payments	4,731,939	-	4,731,939	2,696,076
Professional services - client	364,508	-	364,508	196,317
Client personal needs	930,153	-	930,153	898,627
Health and related services	112,656	-	112,656	99,975
Financial assistance	192,828	-	192,828	182,814
Promotion and publicity	74,711	-	74,711	82,015
Office administration	238,612	-	238,612	278,032
Miscellaneous	283,095	-	283,095	398,770
Liability insurance	68,809	-	68,809	
Technology	192,301	-	192,301	216,994
Amortization of capital assets	-	44,497	44,497	508,192
	23,475,930	44,497	23,520,427	20,870,345
Deficiency of revenue over expenses	$ (976,045)	122,857	$ (853,188)	$ (1,226,533)

See accompanying notes to financial statements.

NIIJAANSINAANIK CHILD AND FAMILY SERVICES

Statement of Changes in Net Assets (Debt)

Year ended March 31, 2025, with comparative information for 2024

	2025						
	Unrestricted						
	Operating	Alternative Care	Employment related	Other	Total Unrestricted	Capital	Total
Net assets (debt), beginning of year	$ (907,270)	163,934	(56,180)	-	(799,516)	1,197,008	$ 397,492
Excess (deficiency) of revenue over expenses	(1,038,373)	-	-	62,328	(976,045)	122,857	(853,188)
Transfers	171,905	(163,934)	3,952	-	11,923	(11,923)	-
Net assets (debt), end of year	$ (1,773,738)	-	(52,228)	62,328	(1,763,638)	1,307,942	$ (455,696)

	2024						
	Unrestricted						
	Operating	Alternative Care	Employment related	Other	Total Unrestricted	Capital	Total
Net assets (debt), beginning of year	$ -	155,103	(30,113)	-	124,990	1,499,035	$ 1,624,025
Excess (deficiency) of revenue over expenses	(817,517)	8,831	-	-	(808,686)	(417,847)	(1,226,533)
Transfers	(89,753)	-	(26,067)	-	(115,820)	115,820	-
Net assets (debt), end of year	$ (907,270)	163,934	(56,180)	-	(799,516)	1,197,008	$ 397,492

NIIJAANSINAANIK CHILD AND FAMILY SERVICES

Statement of Cash Flows

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Cash flows from operating activities:		
Deficiency of revenue over expenses	$ (853,188)	$ (1,226,533)
Adjustment for:		
Loss on sale of capital assets	-	432
Amortization of capital assets	44,497	508,192
Amortization of deferred capital contributions	(167,354)	(90,777)
	(976,045)	(808,686)
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(563,602)	80,924
Decrease (increase) in prepaid expenses and deposits	148,172	(95,720)
Increase in accounts payable and accrued liabilities	514,099	621,356
Increase in due to Ministry of Children, Community and Social Services	(157,140)	(639,760)
Decrease (increase) in vacation entitlement	(3,953)	26,068
Increase (decrease) in deferred contributions	(791,216)	465,617
	(1,829,685)	(350,201)
Cash flows from capital activities:		
Capital asset additions	(33,027)	(1,529,590)
Increase in deferred capital contributions	44,949	1,413,770
	11,922	(115,820)
Decrease in cash	(1,817,763)	(466,021)
Cash, beginning of year	1,845,637	2,311,658
Cash, end of year	$ 27,874	$ 1,845,637

See accompanying notes to financial statements.

Nature of operations:

Niijaansinaanik Child and Family Services (the "Entity") is a non-profit organization incorporated without share capital under the laws of Ontario. The Entity's principal activities are to provide child protection and prevention services along with planning, implementing and delivering culturally appropriate child and family services within its designated geography.

1. Significant accounting policies:

(a) Going concern:

These financial statements have been prepared on the going concern basis in accordance with Canadian public sector accounting standards. The going concern basis of presentation assumes that the Entity will continue in operation for the foreseeable future and be able to realize its assets and discharge its liabilities in the normal course of business. However, there is significant doubt about the appropriateness of the use of the going concern assumption because the Entity has a working capital deficiency and an operating net asset deficiency. The Entity is dependent on continued funding from the Ministry of Children, Community and Social Services (the "Ministry") and Indigenous Services Canada ("ISC").

Management is of the opinion that additional funding will be obtained from ISC in order to meet the Entity's liabilities and commitments as they become payable and to offset the operating deficit. No assurance can be given that additional funding will be available in the future from the ISC or other sources or that, if available, it can be obtained on terms favourable to the Entity.

These financial statements do not reflect adjustments that would be necessary if the going concern assumption was not appropriate. If the going concern basis was not appropriate for these financial statements, then adjustments would be necessary to the carrying value of assets, the reported revenues and expenses and the statement of financial position classifications used.

(b) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

(c) Revenue recognition:

The Entity accounts for contributions, which include government grants and donations, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.

1. Significant accounting policies (continued):

(c) Revenue recognition (continued):

- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.
- Other revenues from transactions with performance obligations are recognized as the Entity satisfies a performance obligation by providing the promised goods or services to the payor. Other revenue from transactions with no performance obligations are recognized when the Entity has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability.

(d) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis to amortize the assets over their estimated useful lives as follows:

Asset	Estimated Useful Life
Modular buildings	3 - 20 years
Vehicles	5 years
Furniture and fixtures	10 years
Computer equipment	3 years
Leasehold improvements	10 years

In the year of acquisition or disposal of a capital asset, amortization is provided at one-half of the rates otherwise charged.

(e) Vacation entitlements:

Vacation entitlements are accrued for as entitlements are earned by an employee under the terms of their employment contract.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

1. Significant accounting policies (continued):

(g) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments, if any, held in equity instruments that trade in an active market are recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis. Freestanding derivative instruments that are not equity instruments that are quoted in an active market are subsequently measured at fair value.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. Where a decline in fair value is determined to be other than temporary, the amount of the loss is recognized in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the statement of operations.

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded a fair value, as described below:

Level 1	Fair value measurements are those derived from quoted price (unadjusted) in active markets for identical assets or liabilities
Level 2	Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly
Level 3	Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data

The Entity has selected to account for transactions at the trade date.

(h) Pension plan:

The Entity provides a pension plan for all its full-time employees through the Ontario Municipal Employees Retirement System (OMERS). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund (the Fund), and provides pension for employees of Ontario municipalities, local boards and public utilities. The Fund is a contributory defined pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. To the extent that the Fund finds itself in an under-funded position, additional contribution rates may be assessed to participating employers and members.

1. Significant accounting policies (continued):

(h) Pension plan (continued):

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension asset and liability information by individual employers, there is insufficient information available to enable the Entity to directly account for the plan. Consequently, the plan has been accounted for as a defined contribution plan. Obligations for contributions to defined contributions pension plans are recognized as an employee benefits expense in net income when they are due.

(i) Funding settlements:

The Entity receives the majority of its funding from government sources. The operations of the Entity are therefore subject to audit by the funders with possible audit adjustments repayable to the various government agencies.

Any adjustments required as a result of these audits will be made directly to revenue in the year amounts are determined to be repayable.

(j) Asset retirement obligations:

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

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

Management's assessment is that none of its assets meet all of the criteria. Accordingly, a liability for asset retirement obligations has not been recorded in these financial statements.

2. Accounts receivable:

	2025	2024
Ministry of Children, Community and Social Services	$ 343,069	$ 449,370
Indigenous Services Canada	538,404	–
HST recoverable	544,113	305,333
Other	82,894	190,175
	$ 1,508,480	$ 944,878

3. Capital assets:

2025	Cost	Accumulated amortization	Net book value
Modular buildings	$ 1,172,095	$ 233,664	$ 938,431
Vehicles	192,066	163,623	28,443
Furniture and fixtures	653,087	228,292	424,795
Computer equipment	644,222	588,056	56,166
Leasehold improvement	1,307,430	196,115	1,111,315
	$ 3,968,900	$ 1,409,750	$ 2,559,150

2024	Cost	Accumulated amortization	Net book value
Modular buildings	$ 1,172,095	$ 513,631	$ 658,464
Vehicles	192,066	125,210	66,856
Furniture and fixtures	648,041	163,235	484,806
Computer equipment	616,242	497,806	118,436
Leasehold improvement	1,307,430	65,372	1,242,058
	$ 3,935,874	$ 1,365,254	$ 2,570,620

4. Accounts payable and accrued liabilities:

	2025	2024
Trade payables	$ 1,480,894	$ 1,016,594
Payroll accruals	648,985	510,760
Government funding repayable	–	87,882
Government remittances	127,777	122,688
Funds held in Trust – RESP Payable (note 11)	121,920	104,080
Funds held in Trust – OCBE Payable	205,584	280,143
Funds held in Trust – RSG/VYSA Payable	135,406	84,320
	$ 2,720,566	$ 2,206,467

5. Due to Ministry of Children, Community and Social Services:

	2025	2024
Surplus repayable – fiscal year 2020/21	$ –	$ 159,940
Surplus repayable – fiscal year 2024/25	2,800	–
	$ 2,800	$ 159,940

6. Deferred contributions:

Deferred contributions represent external contributions restricted for specific projects to be incurred in subsequent fiscal years. The breakdown of deferred revenue by funding source is as follows:

	2025	2024
Indigenous Services Canada	$ 790,411	$ 1,512,889
Association of Native Child and Family Services Agencies , of Ontario (ANCFSAO)	–	65,127
Childrens Aid Foundation of Canada	1,366	4,977
	$ 791,777	$ 1,582,993

7. Deferred capital contributions:

Deferred capital contributions related to capital assets represent the unamortized amount of grants and donations received for capital asset acquisitions. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2025	2024
Balance, beginning of year	$ 1,373,612	$ 50,619
Add: amounts added to deferred capital contributions	44,949	1,413,770
Less: amounts amortized to revenue	(167,354)	(90,777)
Balance, end of year	$ 1,251,207	$ 1,373,612

8. Ministry of Children, Community and Social Services:

	2025	2024
Revenue per funding confirmation:		
Approved budget allocation	$ 14,985,435	$ 14,096,314
In-year funding adjustment	(11,625)	–
Allocation holdback	293,413	284,867
	15,267,223	14,381,181
Add: year-end funding receivables/repayables	46,856	164,503
Add: Education Liaison	93,952	91,782
Add: OCBE funding	202,810	32,653
Revenue per financial statements	$ 15,610,841	$ 14,670,119

9. Indigenous Services Canada:

	2025	2024
Revenue per funding confirmation	$ 4,786,292	$ 5,845,950
Add: deferred contributions, beginning of year	1,512,889	931,758
Add: year-end funding receivables	538,404	–
Less: deferred contributions, end of year	(790,411)	(1,512,889)
Less: amounts added to deferred capital contributions	(44,948)	(1,413,771)
Revenue per financial statements	$ 6,002,226	$ 3,851,048

10. Pension plan contributions:

OMERS provides pension services to more than 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total going concern actuarial liabilities of $142,489 million (2023 - $136,185 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of $139,576 million (2023 - $131,983 million) indicating a going concern actuarial deficit of $2,913 million (2023 - $4,202 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario organizations and their employees and the Entity’s share is not determinable. As a result, the Entity does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS by the Entity in the year ended March 31, 2025 is $2,085,626 (2024 - $1,615,927) and is included as an expense in the statement of operations.

11. Trust accounts:

The Entity receives Universal Child Care Benefit (“UCCB”) payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children, Community and Social Services, the UCCB funds are used to establish Registered Education Savings Plans (RESPs) on behalf of these children.

As at December 31, 2024, the balance of the individual RESPs amounts to $245,431 (2023 - $163,636). As of March 31, 2025, the Entity has an amount of $121,920 (2024 - $104,080) to be deposited to the individuals RESPs, which is included within accounts payable and accrued liabilities.

12. Commitments:

The committed obligations for operating leases of properties, equipment, and service plans, are as follows:

2026	$ 1,014,820
2027	817,604
2028	338,910
2029	302,929
2030	230,027
Thereafter	750,015
	$ 3,454,305

13. Financial risks and concentration of risk:

(a) Credit risk:

The Entity has no significant exposure to credit or market risks.

(b) Liquidity risk:

Liquidity risk is the risk that the Entity will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Entity manages its liquidity risk by monitoring its operating requirements. The Entity prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

14. Comparative information:

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

15. Contingent liabilities:

The Entity is involved in certain legal matter and litigation, the outcome of which is not presently determinable. The loss, if any, from this litigation will be accounted for in the period in which the matter is resolved.

16. Change in accounting policies:

On April 1, 2024, the Entity adopted PS 3400 *Revenue* which establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.

NIIJAANSINAANIK CHILD AND FAMILY SERVICES

Schedule of Operations by Unrestricted Programs

Year ended March 31, 2025

	Child Welfare	One Time Deficit Funding	Federal Funding	Federal Funding Orange Standard	Federal Funding Jordan's Principle	Education Liaison	OCBE	Back to Land	Other	Alternative Care	Total 2025
Revenue:											
Ministry of Children, Community and Social Services	$ 15,314,079	-	-	-	-	93,952	202,810	-	-	-	$ 15,610,841
Indigenous Services Canada	2,097,424	895,350	982,526	2,026,926	-	-	-	-	-	-	6,002,226
Interest	-	-	-	-	-	-	-	-	62,328	-	62,328
Other	783,481	-	8,909	12,514	536	439	-	18,611	-	-	824,490
	18,194,984	895,350	991,435	2,039,440	536	94,391	202,810	18,611	62,328	-	22,499,885
Expenses:											
Salaries and wages	9,543,384	-	425,162	276,693	135,715	56,532	-	-	-	-	10,437,486
Benefits	2,173,127	-	85,453	43,327	21,260	11,334	-	-	-	-	2,334,501
Administration expense (recovery)	(286,027)	-	75,793	185,403	16,250	8,581	-	-	-	-	-
Travel	681,941	-	131,498	176,699	5,454	17,892	-	2,252	-	-	1,015,736
Training and recruitment	32,874	-	3,368	110	54	52	-	-	-	-	36,458
Building occupancy	932,546	-	-	-	-	-	-	-	-	-	932,546
Professional services - non-client	97,911	-	3,900	677,885	-	-	-	2,000	-	-	781,696
Program expenses	107,962	-	69,307	556,251	16	-	-	14,359	-	-	747,895
Boarding rate payments	4,697,168	-	34,771	-	-	-	-	-	-	-	4,731,939
Professional services - client	364,508	-	-	-	-	-	-	-	-	-	364,508
Client personal needs	727,343	-	-	-	-	-	202,810	-	-	-	930,153
Health and related services	112,656	-	-	-	-	-	-	-	-	-	112,656
Financial assistance	192,828	-	-	-	-	-	-	-	-	-	192,828
Promotion and publicity	26,955	-	-	47,756	-	-	-	-	-	-	74,711
Office administration	238,027	-	419	166	-	-	-	-	-	-	238,612
Miscellaneous	85,624	-	128,052	69,419	-	-	-	-	-	-	283,095
Liability insurance	68,809	-	-	-	-	-	-	-	-	-	68,809
Technology	148,568	-	38,002	5,731	-	-	-	-	-	-	192,301
	19,946,204	-	995,725	2,039,440	178,749	94,391	202,810	18,611	-	-	23,475,930
Excess (deficiency) of revenue over expenses	(1,751,220)	895,350	(4,290)	-	(178,213)	-	-	-	62,328	-	(976,045)
Transfers:											
Transfer for capital purchases	(33,025)	-	-	-	-	-	-	-	-	-	(33,025)
Transfer to deferred capital	33,025	11,923	-	-	-	-	-	-	-	-	44,948
Transfer (to) from reserve	163,934	-	-	-	-	-	-	-	-	(163,934)	-
Change in vacation/overtime entitlement	(3,952)	-	-	-	-	-	-	-	-	-	(3,952)
	159,982	11,923	-	-	-	-	-	-	-	(163,934)	7,971
Change in net assets	$ (1,591,238)	907,273	(4,290)	-	(178,213)	-	-	-	62,328	(163,934)	$ (968,074)