
CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM
FINANCIAL STATEMENTS

MARCH 31, 2020

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

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MARCH 31, 2020

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INDEPENDENT AUDITORS' REPORT

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To the Directors

CAHRD - Indigenous Skills and Employment Training (ISET) Program

Opinion

We have audited the accompanying financial statements of CAHRD - Indigenous Skills and Employment Training (ISET) Program, which comprise the statement of financial position as at March 31, 2020, the statements of changes in net assets, revenue and expenditures, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CAHRD - Indigenous Skills and Employment Training (ISET) Program as at March 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with the provisions of CAHRD - Indigenous Skills and Employment Training (ISET) Program funding agreement with Employment and Social Development Canada.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 in the financial statements, which describes the basis of accounting. The financial statements are prepared to assist CAHRD - Indigenous Skills and Employment Training (ISET) Program to comply with the financial reporting provisions of the funding agreement with Employment and Social Development Canada. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter - Restriction on Use

Our report is intended solely for CAHRD - Indigenous Skills and Employment Training (ISET) Program and Employment and Social Development Canada and should not be distributed to or used by parties other than the intended users. 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 the provisions of CAHRD - Indigenous Skills and Employment Training (ISET) Program funding agreement with Employment and Social Development Canada, 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 CAHRD - Indigenous Skills and Employment Training (ISET) Program'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 CAHRD - Indigenous Skills and Employment Training (ISET) Program or to cease operations, or has no realistic alternative but to do so.

(continued....)

Those charged with governance are responsible for overseeing CAHRD - Indigenous Skills and Employment Training (ISET) Program's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CAHRD - Indigenous Skills and Employment Training (ISET) Program's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on CAHRD - Indigenous Skills and Employment Training (ISET) Program'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 CAHRD - Indigenous Skills and Employment Training (ISET) Program 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.

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

Baker Tilly HMA LLP

Chartered Professional Accountants

Winnipeg, Manitoba
July 28, 2020

**CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM**

STATEMENT 1

STATEMENT OF FINANCIAL POSITION

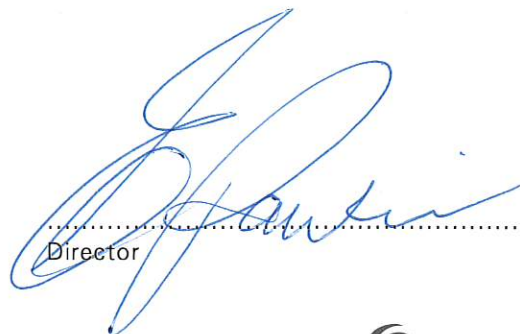
MARCH 31

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 1,517,141	\$ 1,619,989
Accounts receivable (Note 3)	25,692	17,385
Prepaid expenses	170	5,882
Due from related parties (Note 4)	<u>856,035</u>	<u>104,779</u>
	<u>2,399,038</u>	<u>1,748,035</u>
CAPITAL ASSETS (Note 5)	<u>30,083</u>	<u>64,539</u>
	<u>\$ 2,429,121</u>	<u>\$ 1,812,574</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 89,507	\$ 86,175
Payroll liabilities	253,079	254,668
Deferred revenue (Note 6)	2,046,591	515,273
Due to related parties (Note 7)	<u>9,861</u>	<u>891,919</u>
	<u>2,399,038</u>	<u>1,748,035</u>
NET ASSETS		
NET ASSETS INVESTED IN CAPITAL ASSETS	<u>30,083</u>	<u>64,539</u>
	<u>\$ 2,429,121</u>	<u>\$ 1,812,574</u>

Approved on behalf of the Board



Director



Director

**CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM**

STATEMENT 2

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	2020	2019
UNRESTRICTED NET ASSETS		
BALANCE, <i>beginning of year</i>	\$ -	\$ -
Excess of revenue over expenditures (<i>Statement 3</i>)	<u>-</u>	<u>-</u>
BALANCE, <i>end of year</i>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS INVESTED IN CAPITAL ASSETS		
BALANCE, <i>beginning of year</i>	\$ 64,539	\$ 22,563
Purchase of capital assets	9,912	68,304
Amortization of capital assets	<u>(44,368)</u>	<u>(26,328)</u>
BALANCE, <i>end of year</i>	<u>\$ 30,083</u>	<u>\$ 64,539</u>
TOTAL NET ASSETS	<u>\$ 30,083</u>	<u>\$ 64,539</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 3

STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31, 2020

	Revenue	Expenditures	Surplus (Deficit)
Administration <i>(Schedule 1)</i>	\$ 940,605	\$ 940,605	\$
Core Program Services <i>(Schedule 2)</i>	1,207,458	1,207,458	
Funded Program Activities <i>(Schedule 8)</i>	2,462,323	2,462,323	
Partnership Development <i>(Schedule 10)</i>	276,860	276,860	
ASETS Carry forward <i>(Schedule 12)</i>	<u>515,272</u>	<u>515,272</u>	<u>-</u>
	<u>\$ 5,402,518</u>	<u>\$ 5,402,518</u>	<u>\$ -</u>

YEAR ENDED MARCH 31, 2019

	Revenue	Expenditures	Surplus (Deficit)
Administration <i>(Schedule 1)</i>	\$ 796,503	\$ 796,503	\$
Core Program Services <i>(Schedule 2)</i>	1,352,703	1,352,703	
Funded Program Activities <i>(Schedule 8)</i>	3,918,157	3,918,157	
Partnership Development <i>(Schedule 10)</i>	<u>196,514</u>	<u>196,514</u>	<u>-</u>
	<u>\$ 6,263,877</u>	<u>\$ 6,263,877</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 4

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2020	2019
CASH FLOW FROM		
<i>OPERATING ACTIVITIES</i>		
Cash receipts from funding sources	\$ 6,919,148	\$ 5,934,371
Cash paid to suppliers and employees	(5,385,151)	(6,214,263)
Interest received	<u>6,381</u>	<u>2,556</u>
	<u>1,540,378</u>	<u>(277,336)</u>
<i>INVESTING ACTIVITIES</i>		
Purchase of capital assets	(9,912)	(68,304)
Advances from (to) related parties	<u>(751,256)</u>	<u>52,649</u>
	<u>(761,168)</u>	<u>(15,655)</u>
<i>FINANCING ACTIVITY</i>		
Advances from (to) related parties	<u>(882,058)</u>	<u>764,919</u>
NET INCREASE (DECREASE) IN CASH DURING YEAR	(102,848)	471,928
CASH, <i>beginning of year</i>	<u>1,619,989</u>	<u>1,148,061</u>
CASH, <i>end of year</i>	<u>\$ 1,517,141</u>	<u>\$ 1,619,989</u>
CASH COMPRISED OF		
Cash	<u>\$ 1,517,141</u>	<u>\$ 1,619,989</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

1. PURPOSE OF THE PROGRAM

The Indigenous Skills and Employment Training Program (ISET) is a program operated by (CAHRD) Centre for Aboriginal Human Resource Development Inc., a non-profit organization which was incorporated without share capital in February 1986.

Effective April 1, 2019 CAHRD entered a funding agreement with Employment and Social Development Canada (ESDC) for the ISET program. The ISET agreement replaced Aboriginal Skills and Employment Training Strategy (ASETS) funding agreement CAHRD had with ESDC which ended March 31, 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with the accounting principles stipulated by the ISET funding agreement with Employment and Social Development Canada (ESDC) for the purpose of satisfying filing requirements. The agreement predominantly reflects Canadian accounting standards for not-for-profit organizations with the exception of the accounting for capital assets as follows:

- a) capital asset purchases are expensed in the Statement of Revenue and Expenditures against the related revenue. These capital asset purchases are also recorded to Capital Assets, with a corresponding increase in Net Assets Invested in Capital Assets in the Statement of Financial Position;
- b) capital asset amortization is charged directly to net assets invested in capital assets.

REVENUE RECOGNITION

ISET follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenues 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.

CAPITAL ASSETS

The acquisition costs of capital assets which are not funded from capital sources are charged to operations and matched with the applicable revenue in the year of expenditure. These expenditures are also recorded at cost as an addition to capital assets, with a corresponding increase in net assets invested in capital assets.

Capital assets are amortized annually with a corresponding reduction in net assets invested in capital assets. These assets are amortized on the following rates and methods:

Computer equipment	55%	straight-line method
Equipment	20%	straight-line method

USE OF ESTIMATES

The preparation of financial statements in accordance with the accounting principles stipulated in Note 2 requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of financial statements and the reported amounts of certain revenue and expenses during the year. Actual results could differ from those estimates.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

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NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

FINANCIAL INSTRUMENTS

The financial instruments of ISET consist of cash, accounts receivable, due from related entities, accounts payable, payroll liabilities, and due to related entities. Unless otherwise noted, it is management's opinion that the program is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values.

ISET initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost. The financial assets subsequently measured at amortized cost include cash, accounts receivable and due from related entities. The financial liabilities measured at amortized cost include accounts payable, payroll liabilities and due to related entities.

3. ACCOUNTS RECEIVABLE

	2 0 2 0	2 0 1 9
Employment and Social Development of Canada	\$	\$ 1,000
External project advances receivable		3,185
GST receivable	25,481	13,181
Other receivables	<u>211</u>	<u>19</u>
	<u>\$ 25,692</u>	<u>\$ 17,385</u>

4. DUE FROM RELATED PARTIES

	2 0 2 0	2 0 1 9
Aboriginal Community Campus	\$ 15,721	\$ 4,261
Kookum's Place Daycare	1,504	4,929
Neeginan College	725,126	
Neeginan Learning & Literacy Centre	<u>113,684</u>	<u>95,589</u>
	<u>\$ 856,035</u>	<u>\$ 104,779</u>

These amounts are unsecured, non-interest bearing and have no set terms for repayment.

5. CAPITAL ASSETS

	Cost	Accumulated amortization	Net book value	
			2 0 2 0	2 0 1 9
Computer equipment	\$ 102,758	\$ 85,732	\$ 17,025	\$ 50,669
Equipment	<u>201,734</u>	<u>188,675</u>	<u>13,058</u>	<u>13,870</u>
	<u>\$ 304,492</u>	<u>\$ 274,407</u>	<u>\$ 30,083</u>	<u>\$ 64,539</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

6. DEFERRED REVENUE

	2 0 2 0	2 0 1 9
CRF balance, <i>beginning of year</i>	\$ 515,273	\$ 727,922
Funding received	3,502,172	2,839,913
Current year expenditures	<u>(2,730,166)</u>	<u>(3,052,562)</u>
CRF balance, <i>end of year</i>	<u>1,287,279</u>	<u>515,273</u>
El balance, <i>beginning of year</i>		130,700
Funding received	3,425,283	3,078,059
Current year expenditures	<u>(2,665,971)</u>	<u>(3,208,759)</u>
El balance, <i>end of year</i>	<u>759,312</u>	<u>-</u>
Total	<u>\$ 2,046,591</u>	<u>\$ 515,273</u>

Total expenditures reported in these financial statements will differ from the expenditures as reported above. The difference in amounts is due to \$6,381 (2019 - \$2,556) in interest income earned during the year. Eligible expenditures have been applied towards this income, resulting in the net remaining expenditures as reported above.

7. DUE TO RELATED PARTIES

	2 0 2 0	2 0 1 9
CAHRD Administration	\$ 9,861	\$ 12,561
Neeginan Centre Inc.		2,281
Neeginan College of Applied Technology	<u>-</u>	<u>877,077</u>
	<u>\$ 9,861</u>	<u>\$ 891,919</u>

These amounts are unsecured, non-interest bearing and have no set terms for repayment.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

8. SCHEDULE OF ISET/ASETS FUNDING

	2 0 2 0	2 0 1 9
EI FUNDING		
Carry forward from prior year	\$	\$ 249,213
Current year EI funding received	<u>3,425,283</u>	<u>3,078,059</u>
	<u>\$ 3,425,283</u>	<u>\$ 3,327,272</u>
Allocated revenue		
Administration (Schedule 1)	\$ 467,112	\$ 387,809
Core Program Services (Schedule 2)	1,207,458	1,315,391
Funded Program Activities (Schedule 8)	852,971	1,407,302
Partnership Development (Schedule 10)	<u>138,430</u>	<u>98,257</u>
	<u>\$ 2,665,971</u>	<u>\$ 3,208,759</u>
Expenses		
Administration (Schedule 1)	\$ 467,112	\$ 387,809
Core Program Services (Schedule 2)	1,207,458	1,315,391
Funded Program Activities (Schedule 8)	852,971	1,407,302
Partnership Development (Schedule 10)	138,430	98,257
Add: Retro wages paid	-	118,513
	<u>\$ 2,665,971</u>	<u>\$ 3,327,272</u>
EI carry forward end of the year	<u>\$ 759,312</u>	<u>\$ -</u>
CRF FUNDING		
Carry forward from prior year	\$ 515,273	\$ 727,922
Current year CRF funding received	<u>3,502,172</u>	<u>2,839,913</u>
	<u>\$ 4,017,445</u>	<u>\$ 3,567,835</u>
Allocated revenue		
Administration (Schedule 1)	\$ 467,112	\$ 406,138
Core Program Services (Schedule 2)		37,312
Funded Program Activities (Schedule 8)	1,609,352	2,510,855
Partnership Development (Schedule 10)	138,430	98,257
ASETS Carry forward (Schedule 11)	<u>515,272</u>	<u>-</u>
	<u>\$ 2,730,166</u>	<u>\$ 3,052,562</u>
Expenses		
Administration (Schedule 1)	\$ 467,112	\$ 406,138
Core Program Services (Schedule 2)		37,312
Funded Program Activities (Schedule 8)	1,609,352	2,510,855
Partnership Development (Schedule 10)	138,430	98,257
ASETS Carry forward (Schedule 11)	<u>515,272</u>	<u>-</u>
	<u>\$ 2,730,166</u>	<u>\$ 3,052,562</u>
CRF carry forward end of the year	<u>\$ 1,287,279</u>	<u>\$ 515,273</u>
Total carry forward end of the year	<u>\$ 2,046,591</u>	<u>\$ 515,273</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

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NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

9. ECONOMIC DEPENDENCE

ISET receives a major portion of its revenues pursuant to a funding arrangement with the Government of Canada, Employment and Social Development Canada.

10. RELATED PARTY TRANSACTIONS

The following are the significant transactions with related parties during the year:

	2020	2019
External Project Contributions to:		
Aboriginal Community Campus	\$ 6,820	\$
CAHRD - Administration	3,681	8,087
Live Video Defense	13,992	56,829
Neeginan Centre Inc.	17,221	8,393
Neeginan College of Applied Technology	1,158,462	2,200,336
Neeginan Learning & Literacy Centre	364,443	371,666
Breakfast program to Neeginan Centre Inc.	24,623	35,620
Fax, internet, photocopying and postage to Far Fox Inc.	61,667	59,421
Professional fees to The Exchange Group		3,784
Rent to Neeginan Centre Inc.	190,894	147,094
Telephone to Far Fox Inc.	27,799	27,994

These transactions are in the normal course of operations and are measured at the exchange amount agreed to by the related parties. CAHRD Administration, Kookum's Place Daycare, Neeginan Centre Inc, Neeginan College of Applied Technology and Neeginan Learning & Literacy are under common control. An economic interest is held in Live Video Defense, Mother Earth Recycling (Social Enterprise) and Far Fox Inc. through entities under common control. The Chairperson of (CAHRD) Centre for Aboriginal Human Resources Development Inc. is a Partner at The Exchange Group. The Chairperson recuses himself from matters and transactions between these related parties.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 1

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

ADMINISTRATION	2 0 2 0	2 0 1 9
REVENUE		
Government of Canada - ESDC - ISET/ASETS		
EI funds	\$ 467,112	\$ 387,809
CRF funds	467,112	406,138
Interest	<u>6,381</u>	<u>2,556</u>
	<u>940,605</u>	<u>796,503</u>
EXPENDITURES		
Advertising and promotions	5,911	5,891
Bank and annual dues	719	1,080
Capacity building	14,642	17,949
Fax, internet, photocopying and postage	22,604	24,079
GST expense	2,942	2,889
Insurance	4,859	4,998
Materials and supplies	12,053	22,006
Office equipment and furniture	8,632	1,564
Professional development and training	3,546	13,005
Professional fees	39,801	7,656
Rent	21,414	21,414
Repairs and maintenance	2,142	2,142
Salaries and benefits	790,382	663,537
Telephone	6,368	4,664
Travel and transportation	<u>4,590</u>	<u>3,629</u>
	<u>940,605</u>	<u>796,503</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 2

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

CORE PROGRAM SERVICES	2 0 2 0	2 0 1 9
REVENUE		
Government of Canada - ESDC - ISET/ASETS		
EI funds	\$ 1,207,458	\$ 1,315,391
CRF funds	<u> -</u>	<u> 37,312</u>
	<u>1,207,458</u>	<u>1,352,703</u>
EXPENDITURES		
Aboriginal People with Disabilities <i>(Schedule 3)</i>		27,860
Employment Services <i>(Schedule 4)</i>	740,598	884,002
Community Outreach <i>(Schedule 5)</i>		58,393
Staffing Solutions <i>(Schedule 6)</i>	466,860	345,136
Communities at Risk <i>(Schedule 7)</i>	<u> -</u>	<u> 37,312</u>
	<u>1,207,458</u>	<u>1,352,703</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

**CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM**

SCHEDULE 3

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

ABORIGINAL PEOPLE WITH DISABILITIES	2 0 2 0	2 0 1 9
REVENUE		
Government of Canada - ESDC - ASETS EI funds	\$ -	\$ 27,860
EXPENDITURES		
Advertising and promotions		1,078
Capacity building		1,197
Fax, internet, photocopying and postage		778
GST expense		228
Materials and supplies		691
Professional fees		390
Rent		4,092
Repairs and maintenance		409
Salaries and benefits		18,270
Telephone		700
Travel and transportation	-	27
	-	27,860
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 4

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

EMPLOYMENT SERVICES	2 0 2 0	2 0 1 9
REVENUE		
Government of Canada - ESDC - ISET/ASETS		
El funds	\$ <u>740,598</u>	\$ <u>884,002</u>
EXPENDITURES		
Advertising and promotions	5,736	9,325
Bank and annual dues		10
Capacity building	14,798	19,150
Fax, internet, photocopying and postage	47,532	47,094
GST expense	4,915	5,373
Materials and supplies	6,209	2,356
Office equipment and furniture	3,523	25,838
Professional development and training		1,220
Professional fees	1,966	5,076
Rent	89,910	85,818
Repairs and maintenance	8,991	8,582
Salaries and benefits	532,451	651,945
Telephone	23,237	22,026
Travel and transportation	<u>1,330</u>	<u>189</u>
	<u>740,598</u>	<u>884,002</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 5

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

COMMUNITY OUTREACH

2020

2019

REVENUE

Government of Canada - ESDC - ASETS
EI funds

\$ - \$ 58,393

EXPENDITURES

Advertising and promotions
Capacity building
Fax, internet, photocopying and postage
GST expense
Materials and supplies
Professional fees
Salaries and benefits
Telephone
Travel and transportation

1,078

1,197

778

175

745

390

51,220

1,441

1,369

58,393

EXCESS OF REVENUE OVER EXPENDITURES

\$ - \$ -

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 6

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

STAFFING SOLUTIONS	2020	2019
REVENUE		
Government of Canada - ESDC - ISET/ASETS		
El funds	\$ <u>466,860</u>	\$ <u>345,136</u>
EXPENDITURES		
Advertising and promotions	5,532	6,005
Bank and annual dues		(10)
Capacity building	9,248	4,788
Fax, internet, photocopying and postage	11,215	10,844
GST expense	1,275	1,480
Materials and supplies	2,661	3,123
Office equipment and furniture	22	6,394
Professional development and training	2,900	337
Professional fees	1,251	1,562
Rent	22,398	22,398
Repairs and maintenance	2,240	2,240
Salaries and benefits	403,276	281,207
Telephone	4,410	4,439
Travel and transportation	<u>432</u>	<u>329</u>
	<u>466,860</u>	<u>345,136</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 7

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

<u>COMMUNITIES AT RISK</u>	<u>2020</u>	<u>2019</u>
REVENUE		
Government of Canada - ESDC - ASETS CRF funds	\$ <u>-</u>	\$ <u>37,312</u>
EXPENDITURES		
GST expense		662
Materials and supplies	<u>-</u>	<u>36,650</u>
	<u>-</u>	<u>37,312</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 8

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

FUNDED PROGRAM ACTIVITIES	2020	2019
REVENUE		
Government of Canada - ESDC - ISET/ASETS		
EI funds	\$ 852,971	\$ 1,407,302
CRF funds	<u>1,609,352</u>	<u>2,510,855</u>
	<u>2,462,323</u>	<u>3,918,157</u>
EXPENDITURES		
Agreement Holder Expenditures		
Neeginan College	887,427	2,200,336
Neeginan Learning & Literacy Centre	364,443	371,666
ACCESS Essential Skills for Aboriginal Futures (ESAF) Project	43,800	
Professional & Skill based Entry Level Training		61,500
Program related expenditures	5,513	
Third Party Expenditures (<i>Schedule 9</i>)	<u>1,161,140</u>	<u>1,284,655</u>
	<u>2,462,323</u>	<u>3,918,157</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 9

SCHEDULE OF FUNDED PROGRAM ACTIVITIES - THIRD PARTY EXPENDITURES

YEAR ENDED MARCH 31

	2 0 2 0	2 0 1 9
EXPENDITURES		
Aboriginal Chamber of Commerce	\$ 8,345	\$ 4,063
Aboriginal Community Campus	6,820	
Aboriginal Council of Winnipeg Inc.	6,734	7,894
Andreanne Designs		(138)
Boys & Girls Clubs	72,472	57,074
CAHRD - Administration	3,681	8,087
Children of the Earth High School	30,036	32,096
Fort Whyte Foundation	13,034	13,731
Ka Ni Kanichihk Inc.	242,883	346,129
Indigenous Leadership Institute	8,334	7,985
Individual Seat Purchases	25,481	34,734
Job Starts Supports	1,014	4,726
Live Video Defense	7,048	56,829
Society 2000 Inc.	41,161	41,069
Manito Ahbee Festival	1,084	30,158
Manitoba Aerospace	56,603	40,686
Marymound Inc.		6,943
National Screen Institute	50,000	45,600
Ndinawemaaganag Endaawaad Inc.	156,045	119,827
Neeginan Centre of Winnipeg Inc.	7,439	8,393
Neeginan Development Corporation		5,544
Selkirk & District Community Learning Centre	96,802	100,000
Urban Circle Training Centre	251,590	231,084
Urban Shaman Inc.	4,401	12,141
Vincent Design Inc.	133	
Winnipeg Aboriginal Sport & Recreation	<u>70,000</u>	<u>70,000</u>
	<u>\$ 1,161,140</u>	<u>\$ 1,284,655</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 10

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

PARTNERSHIP DEVELOPMENT	2 0 2 0	2 0 1 9
REVENUE		
Government of Canada - ESDC - ISET/ASETS		
EI funds	\$ 138,430	\$ 98,257
CRF funds	<u>138,430</u>	<u>98,257</u>
	<u>276,860</u>	<u>196,514</u>
EXPENDITURES		
GST expense	914	1,044
Materials and supplies	113	
Professional fees	36,483	47,748
Salaries and benefits	<u>239,350</u>	<u>147,722</u>
	<u>276,860</u>	<u>196,514</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 11

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

ASETS CARRY FORWARD	2020	2019
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EXPENDITURES

Government of Canada - ESDC - ASETS CRF funds	\$ <u>515,272</u>	\$ <u>-</u>
Agreement Holder Expenditures		
Neeginan College	271,035	
Third Party Expenditures		
Ka Ni Kanichihk Inc.	58,393	
Urban Circle Training Centre	46,478	
Urban Shaman Inc.	19,106	
Manito Ahbee Festival	14,398	
Neeginan Centre of Winnipeg Inc.	7,688	
Vincent Design Inc.	6,465	
Neeginan Centre Restaurant	2,094	
Live Video Defense	6,944	
Program Related Expenditures		
GST expenses	1,870	
Materials and supplies	23,301	
Professional fees	<u>57,500</u>	<u>-</u>
	<u>515,272</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT

SCHEDULE 12

TRAINING (ISET) PROGRAM

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

COMMUNITY AT RISK	2020	2019
REVENUE		
Government of Canada - ESDC - ASETS CRF funds	\$ -	\$ 64,855
EXPENDITURES		
External projects		27,543
GST expense		662
Materials and supplies	-	36,650
	-	64,855
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -

This schedule is for information purposes only to report on the overall revenue and expenditures for the Community at Risk Project. The revenue and expenditures reported above have been included in the other schedules of revenue and expenditures according to the various cost categories within the annual operational plan.