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

MARCH 31, 2021

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

INDEX TO FINANCIAL STATEMENTS

MARCH 31, 2021

INDEPENDENT AUDITOR'S REPORT

STATEMENT OF FINANCIAL POSITION.....STATEMENT 1

STATEMENT OF CHANGES IN NET ASSETS.....STATEMENT 2

STATEMENT OF REVENUE AND EXPENDITURES.....STATEMENT 3

STATEMENT OF CASH FLOWS.....STATEMENT 4

NOTES TO FINANCIAL STATEMENTS

SCHEDULES OF REVENUES AND EXPENDITURES

ADMINISTRATION.....SCHEDULE 1

CORE PROGRAM SERVICESSCHEDULE 2

EMPLOYMENT SERVICESSCHEDULE 3

STAFFING SOLUTIONSSCHEDULE 4

FUNDED PROGRAM ACTIVITIESSCHEDULE 5

FUNDED PROGRAM ACTIVITIES - THIRD PARTY EXPENDITURESSCHEDULE 6

PARTNERSHIP DEVELOPMENTSCHEDULE 7

ASETS CARRY FORWARDSCHEDULE 8

INDEPENDENT AUDITOR'S REPORT

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To the Directors
CAHRD - Indigenous Skills and Employment Training (ISET) Program

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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, 2021, 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, 2021, 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.

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

(continued.....)

Auditor's 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.

Winnipeg, Manitoba
July 27, 2021

Baker Tilly HMA LLP

Chartered Professional Accountants

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 1

STATEMENT OF FINANCIAL POSITION

MARCH 31

	2021	2020
A S S E T S		
CURRENT		
Cash	\$ 3,991,614	\$ 1,517,141
Accounts receivable (Note 3)	23,621	25,692
Prepaid expenses	545	170
Due from related parties (Note 4)	<u>1,244,773</u>	<u>856,035</u>
	<u>5,260,553</u>	<u>2,399,038</u>
CAPITAL ASSETS (Note 5)		
	<u>10,166</u>	<u>30,083</u>
	<u>\$ 5,270,719</u>	<u>\$ 2,429,121</u>
L I A B I L I T I E S		
CURRENT		
Accounts payable and accrued liabilities	\$ 13,044	\$ 89,507
Payroll liabilities	342,758	253,079
Deferred revenue (Note 6)	4,870,328	2,046,591
Due to related parties (Note 7)	<u>34,423</u>	<u>9,861</u>
	<u>5,260,553</u>	<u>2,399,038</u>
N E T A S S E T S		
UNRESTRICTED NET ASSETS		
NET ASSETS INVESTED IN CAPITAL ASSETS	<u>10,166</u>	<u>30,083</u>
	<u>10,166</u>	<u>30,083</u>
	<u>\$ 5,270,719</u>	<u>\$ 2,429,121</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

	2021	2020
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>	\$ 30,083	\$ 64,539
Purchase of capital assets		9,912
Amortization of capital assets	<u>(19,917)</u>	<u>(44,368)</u>
BALANCE, <i>end of year</i>	<u>\$ 10,166</u>	<u>\$ 30,083</u>
TOTAL NET ASSETS	<u>\$ 10,166</u>	<u>\$ 30,083</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 3

STATEMENT OF REVENUE AND EXPENDITURES

	YEAR ENDED MARCH 31, 2021		
	Revenue	Expenditures	Surplus (Deficit)
Administration <i>(Schedule 1)</i>	\$ 884,598	\$ 884,598	\$
Core Program Services <i>(Schedule 2)</i>	1,124,706	1,124,706	
Funded Program Activities <i>(Schedule 5)</i>	1,855,347	1,855,347	
Partnership Development <i>(Schedule 7)</i>	<u>337,075</u>	<u>337,075</u>	<u>-</u>
	<u>\$ 4,201,726</u>	<u>\$ 4,201,726</u>	<u>\$ -</u>

	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 5)</i>	2,462,323	2,462,323	
Partnership Development <i>(Schedule 7)</i>	276,860	276,860	
ASETS Carry forward <i>(Schedule 8)</i>	<u>515,272</u>	<u>515,272</u>	<u>-</u>
	<u>\$ 5,402,518</u>	<u>\$ 5,402,518</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 4

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2021	2020
CASH FLOW FROM		
<i>OPERATING ACTIVITIES</i>		
Cash receipts from funding sources	\$ 7,018,394	\$ 6,919,148
Cash paid to suppliers and employees	(4,188,885)	(5,385,151)
Interest received	<u>9,140</u>	<u>6,381</u>
	<u>2,838,649</u>	<u>1,540,378</u>
<i>INVESTING ACTIVITIES</i>		
Purchase of capital assets		(9,912)
Advances to related parties	(388,738)	(751,256)
	<u>(388,738)</u>	<u>(761,168)</u>
<i>FINANCING ACTIVITY</i>		
Advances from (to) related parties	<u>24,562</u>	(882,058)
NET INCREASE (DECREASE) IN CASH DURING YEAR	2,474,473	(102,848)
CASH, <i>beginning of year</i>	<u>1,517,141</u>	<u>1,619,989</u>
CASH, <i>end of year</i>	<u>\$ 3,991,614</u>	<u>\$ 1,517,141</u>
CASH COMPRISED OF		
Cash	<u>\$ 3,991,614</u>	<u>\$ 1,517,141</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

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

PAGE 2

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

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 1	2 0 2 0
GST receivable	\$ 23,423	\$ 25,481
Other receivables	<u>198</u>	<u>211</u>
	<u>\$ 23,621</u>	<u>\$ 25,692</u>

4. DUE FROM RELATED PARTIES

	2 0 2 1	2 0 2 0
Aboriginal Community Campus	\$ 12,995	\$ 15,721
Kookum's Place Daycare	1,092	1,504
Neeginan College of Applied Technology	1,045,831	725,126
Neeginan Learning & Literacy Centre	184,822	113,684
Neeginan Village	2	
Skills and Partnership Fund	<u>31</u>	<u>-</u>
	<u>\$ 1,244,773</u>	<u>\$ 856,035</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 1	2 0 2 0
Computer equipment	\$ 102,758	\$ 99,591	\$ 3,167	\$ 17,025
Equipment	<u>201,734</u>	<u>194,735</u>	<u>6,999</u>	<u>13,058</u>
	<u>\$ 304,492</u>	<u>\$ 294,326</u>	<u>\$ 10,166</u>	<u>\$ 30,083</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

6. DEFERRED REVENUE

	2 0 2 1	2 0 2 0
CRF balance, <i>beginning of year</i>	\$ 1,287,279	\$ 515,273
Funding received	3,562,065	3,502,172
Current year expenditures	<u>(1,783,662)</u>	<u>(2,730,166)</u>
CRF balance, <i>end of year</i>	<u>3,065,682</u>	<u>1,287,279</u>
EI balance, <i>beginning of year</i>	759,312	
Funding received	3,454,258	3,425,283
Current year expenditures	<u>(2,408,924)</u>	<u>(2,665,971)</u>
EI balance, <i>end of year</i>	<u>1,804,646</u>	<u>759,312</u>
Total	<u>\$ 4,870,328</u>	<u>\$ 2,046,591</u>

Total expenditures reported in these financial statements will differ from the expenditures as reported above. The difference in amounts is due to \$9,140 (2020 - \$6,381) 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 1	2 0 2 0
CAHRD - Administration	<u>\$ 34,423</u>	<u>\$ 9,861</u>

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

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

PAGE 4

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

8. SCHEDULE OF ISET/ASETS FUNDING

	2 0 2 1	2 0 2 0
EI FUNDING		
Carry forward from prior year	\$ 759,312	\$
Current year EI funding received	<u>3,454,258</u>	<u>3,425,283</u>
	<u>\$ 4,213,570</u>	<u>\$ 3,425,283</u>
Allocated revenue		
Administration (<i>Schedule 1</i>)	\$ 437,729	\$ 467,112
Core Program Services (<i>Schedule 2</i>)	1,124,706	1,207,458
Funded Program Activities (<i>Schedule 5</i>)	677,952	852,971
Partnership Development (<i>Schedule 7</i>)	<u>168,537</u>	<u>138,430</u>
	<u>\$ 2,408,924</u>	<u>\$ 2,665,971</u>
Expenses		
Administration (<i>Schedule 1</i>)	\$ 437,729	\$ 467,112
Core Program Services (<i>Schedule 2</i>)	1,124,706	1,207,458
Funded Program Activities (<i>Schedule 5</i>)	677,952	852,971
Partnership Development (<i>Schedule 7</i>)	<u>168,537</u>	<u>138,430</u>
	<u>\$ 2,408,924</u>	<u>\$ 2,665,971</u>
EI carry forward end of the year	<u>\$ 1,804,646</u>	<u>\$ 759,312</u>
CRF FUNDING		
Carry forward from prior year	\$ 1,287,279	\$ 515,273
Current year CRF funding received	<u>3,562,065</u>	<u>3,502,172</u>
	<u>\$ 4,849,344</u>	<u>\$ 4,017,445</u>
Allocated revenue		
Administration (<i>Schedule 1</i>)	\$ 437,729	\$ 467,112
Funded Program Activities (<i>Schedule 5</i>)	1,177,395	1,609,352
Partnership Development (<i>Schedule 7</i>)	168,538	138,430
ASETS Carry forward (<i>Schedule 11</i>)	<u>-</u>	<u>515,272</u>
	<u>\$ 1,783,662</u>	<u>\$ 2,730,166</u>
Expenses		
Administration (<i>Schedule 1</i>)	\$ 437,729	\$ 467,112
Funded Program Activities (<i>Schedule 8</i>)	1,177,395	1,609,352
Partnership Development (<i>Schedule 10</i>)	168,538	138,430
ASETS Carry forward (<i>Schedule 11</i>)	<u>-</u>	<u>515,272</u>
	<u>\$ 1,783,662</u>	<u>\$ 2,730,166</u>
CRF carry forward end of the year	<u>\$ 3,065,682</u>	<u>\$ 1,287,279</u>
Total carry forward end of the year	<u>\$ 4,870,328</u>	<u>\$ 2,046,591</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

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:

	2 0 2 1	2 0 2 0
External Project Contributions to:		
Aboriginal Community Campus	\$	\$ 6,820
CAHRD - Administration	2,582	3,681
Live Video Defense	6,819	13,992
Mother Earth Recycling	12,805	
Neeginan Centre Inc.	14,241	17,221
Neeginan College of Applied Technology	616,797	1,158,462
Neeginan Learning & Literacy Centre	293,255	364,443
Breakfast program to Neeginan Centre Inc.		24,623
Fax, internet, photocopying and postage to Far Fox Inc.	59,513	61,667
Professional fees to Chief Partnerships Manitoba Inc.	75,000	
Rent to Neeginan Centre Inc.	133,722	190,894
Telephone to Far Fox Inc.	27,734	27,799

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 the principal of Chief Partnerships Manitoba Inc. The Chairperson recuses himself from authorizing transactions related to Chief Partnerships Manitoba Inc.

11. COVID-19

Since December 31, 2019, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in a widespread health crisis that has affected economies and financial markets around the world resulting in economic downturn. This outbreak may also cause staff shortages, reduced demand, increased government regulations or interventions, all of which may negatively impact the financial condition or results of operations of the Organization. The duration and impact of the COVID-19 outbreak is unknown at this time and it is not possible to reliably estimate the length and severity of these developments.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 1

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

ADMINISTRATION 2021 2020

REVENUE

Government of Canada - ESDC - ISET		
El funds	\$ 437,729	\$ 467,112
CRF funds	437,729	467,112
Interest	<u>9,140</u>	<u>6,381</u>
	<u>884,598</u>	<u>940,605</u>

EXPENDITURES

Advertising and promotions	10,419	5,911
Bank and annual dues	732	719
Capacity building	9,634	14,642
Fax, internet, photocopying and postage	19,675	22,604
GST expense	2,501	2,942
Insurance	4,946	4,859
Materials and supplies	3,956	12,053
Office equipment and furniture	720	8,632
Professional development and training	130	3,546
Professional fees	35,447	39,801
Rent	21,414	21,414
Repairs and maintenance	2,142	2,142
Salaries and benefits	766,800	790,382
Telephone	5,895	6,368
Travel and transportation	<u>187</u>	<u>4,590</u>
	<u>884,598</u>	<u>940,605</u>

EXCESS OF REVENUE OVER EXPENDITURES

\$ - \$ -

**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 1	2 0 2 0
REVENUE		
Government of Canada - ESDC - ISET El funds	\$ <u>1,124,706</u>	\$ <u>1,207,458</u>
EXPENDITURES		
Employment Services <i>(Schedule 3)</i>	703,745	740,598
Staffing Solutions <i>(Schedule 4)</i>	<u>420,961</u>	<u>466,860</u>
	<u>1,124,706</u>	<u>1,207,458</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

EMPLOYMENT SERVICES	2 0 2 1	2 0 2 0
REVENUE		
Government of Canada - ESDC - ISET El funds	\$ <u>703,745</u>	\$ <u>740,598</u>
EXPENDITURES		
Advertising and promotions	10,419	5,736
Bank and annual dues	427	
Capacity building	11,389	14,798
Fax, internet, photocopying and postage	46,901	47,532
GST expense	5,085	4,915
Materials and supplies	5,733	6,209
Office equipment and furniture	8,343	3,523
Professional fees	7,727	1,966
Rent	89,910	89,910
Repairs and maintenance	8,991	8,991
Salaries and benefits	485,840	532,451
Telephone	22,980	23,237
Travel and transportation	-	1,330
	<u>703,745</u>	<u>740,598</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 4

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

STAFFING SOLUTIONS 2 0 2 1 2 0 2 0

REVENUE

Government of Canada - ESDC - ISET El funds	\$ <u>420,961</u>	\$ <u>466,860</u>
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EXPENDITURES

Advertising and promotions	6,925	5,532
Capacity building	5,746	9,248
Fax, internet, photocopying and postage	11,312	11,215
GST expense	1,338	1,275
Materials and supplies	2,509	2,661
Office equipment and furniture		22
Professional development and training		2,900
Professional fees	3,595	1,251
Rent	22,398	22,398
Repairs and maintenance	2,240	2,240
Salaries and benefits	360,538	403,276
Telephone	4,360	4,410
Travel and transportation	<u>-</u>	<u>432</u>
	<u>420,961</u>	<u>466,860</u>

EXCESS OF REVENUE OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>
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CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 5

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

FUNDED PROGRAM ACTIVITIES	2 0 2 1	2 0 2 0
REVENUE		
Government of Canada - ESDC - ISET		
EI funds	\$ 677,952	\$ 852,971
CRF funds	<u>1,177,395</u>	<u>1,609,352</u>
	<u>1,855,347</u>	<u>2,462,323</u>
EXPENDITURES		
Agreement Holder Expenditures		
Neeginan College of Applied Technology	616,797	887,427
Neeginan Learning & Literacy Centre	293,255	364,443
ACCESS Essential Skills for Aboriginal Futures (ESAF) Project		43,800
Program related expenditures		5,513
Third Party Expenditures (<i>Schedule 6</i>)	<u>945,295</u>	<u>1,161,140</u>
	<u>1,855,347</u>	<u>2,462,323</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 6

SCHEDULE OF FUNDED PROGRAM ACTIVITIES - THIRD PARTY EXPENDITURES

YEAR ENDED MARCH 31

	2 0 2 1	2 0 2 0
EXPENDITURES		
Aboriginal Chamber of Commerce	\$ 5,413	\$ 8,345
Aboriginal Community Campus		6,820
Aboriginal Council of Winnipeg Inc.	5,689	6,734
Aboriginal Health and Wellness Inc.	9,237	
Boys & Girls Clubs	61,000	72,472
CAHRD - Administration	2,582	3,681
Children of the Earth High School		30,036
Fort Whyte Foundation		13,034
Ka Ni Kanichihk Inc.	19,755	242,883
Indigenous Leadership Institute	7,243	8,334
Individual Seat Purchases	32,028	25,481
Job Starts Supports	132	1,014
Live Video Defense	6,819	7,048
Manito Ahbee Festival		1,084
Manitoba Aerospace	24,179	56,603
Mother Earth Recycling	12,805	
National Screen Institute	55,000	50,000
Ndinawemaaganag Endaawaad Inc.	140,176	156,045
Neeginan Centre of Winnipeg Inc.	14,241	7,439
Selkirk & District Community Learning Centre		96,802
Seven Oaks School Division	21,637	
Social Innovation & Community Development	139,258	
Society 2000 Inc.	35,444	41,161
Urban Circle Training Centre	282,657	251,590
Urban Shaman Inc.		4,401
Vincent Design Inc.		133
Winnipeg Aboriginal Sport & Recreation	<u>70,000</u>	<u>70,000</u>
	<u>\$ 945,295</u>	<u>\$ 1,161,140</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 7

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

PARTNERSHIP DEVELOPMENT	2 0 2 1	2 0 2 0
REVENUE		
Government of Canada - ESDC - ISET		
El funds	\$ 168,537	\$ 138,430
CRF funds	<u>168,538</u>	<u>138,430</u>
	<u>337,075</u>	<u>276,860</u>
EXPENDITURES		
GST expense	2,375	914
Materials and supplies		113
Professional fees	95,000	36,483
Salaries and benefits	<u>239,700</u>	<u>239,350</u>
	<u>337,075</u>	<u>276,860</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 8

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

ASETS CARRY FORWARD 2021 2020

EXPENDITURES

Government of Canada - ESDC - ASETS CRF funds	\$ <u> -</u>	\$ <u>515,272</u>
Agreement Holder Expenditures		
Neeginan College of Applied Technology		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 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> -</u>	<u>57,500</u>
	<u> -</u>	<u>515,272</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ <u> -</u></u>	<u>\$ <u> -</u></u>