



2020/2021 WIKWEMIKONG TRIBAL POLICE SERVICE
ANNUAL REPORT

ANNUAL GENERAL REPORT 2020-2021





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Our Vision

Our Community will have a significantly improved sense of trust and respect through police services that are fully culturally responsive.

We will reach our vision by:

- *Implementing, promoting and maintaining our Anishinaabe values and teachings within our police service*
- *Advocating and receiving 'essential service status' under the Police Services Act which will allow for adequate staffing, resourcing and sustainable funding (e.g. 24/7 policing)*
- *Implementing proactive and innovative policing initiatives*
- *Enhancing partnerships with community stakeholders*
- *Focusing on community policing*
- *Having a workplace focused on staff wellness*

Our Mission

The Wikwemikong Tribal Police Service provides effective and efficient policing while respecting and protecting our community.

Our Values

Nbwaakaawin – Wisdom
Zaagidiwin – Love
Mnaadendimowin – Respect
Aakwa'ode'ewin / Zoongide'win – Bravery
Gwekwaadziwin – Honesty
Dbaadendiziwin – Humility
Debwewin – Truth





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Message from the A/Chief of Police



I am honoured to be in the Acting Chief of Police capacity of our Tribal Police Service of which I have commenced since the 28th of January 2021.

I'm pleased to present you with the 2020/2021 Wikwemikong Tribal Police Service (WTPS) Annual Report. It outlines the important groundwork, with the relevant statistics and analysis that has been done as best our service could accomplish in the past year to enable us, as an organization, to attempt to make bigger and more meaningful strides to improving policing services and responding to our community needs as best we can.

Unfortunately, over the past year, our service has had to deal with various situations that have affected our service operationally such as being short staffed because of a few resignations of staff, members having to go onto various leaves as well as the situation with the Pandemic COVID-19 that has affected our service and our community.

The Wikwemikong Tribal Police Service will always strive to be open, transparent, and work hand-in-hand with the community to ensure our community members are heard and valued. I firmly believe in the sanctity of life, meaning every person, no matter what their circumstances, is valued and their life is sacred. The job of a police officer is extremely difficult, especially in these ever-changing times. Police officers must have the support of their community and their police chief to be successful and accomplish their mission. They will always have my support when they are professional, adhere to our services policy and treat everyone they encounter with dignity and respect.

I look forward to developing innovative strategies to reduce crime and minimize fear in our community as best I can. Together, along with community leadership and the support of the community, the Wikwemikong Tribal Police Service will be the model of success of which is our services goal.

We are listening, we are learning, we are responding, and we are changing. We all know that any change is difficult – it is especially challenging in a police organization. That said, my command team and I, along with the vast majority of the WTPS members, are committed to making those changes for the betterment of our Organization and Community.

Miigwetch,

A/Chief of Police Gregory Mishibinjima



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WTPS Board Corporation

The Wikwemikong Tribal Police Service Board Corporation is registered as a non-profit organization that became incorporated on March 6, 2001.

The Corporation has been identified as a 5-member complement with election to office every two years within memberships paralleling the term of office of the local elected leadership. As part of the by-laws, the Wikwemikong Band appoints a council liaison directly by the Band and the remaining four members are elected from membership within the community.

Appointments to the Police Board are then confirmed after elections at the annual general meeting and following the appointment, all board members take an Oath of Office and Secrecy and are formally sworn before a Provincial Court Judge.

The Wikwemikong Police Board members are identified, and positions held are identified on the Wikwemikong Police Services Personnel Listing which appears in an attachment.

All regular scheduled Police Board meetings are set for the second Thursday of each month. Issues which arise result in a special meeting as determined by the Board members mand as appropriate, in consultation with the Chief of Police.

During the fiscal year of April 2020 and to the end of March 2021, the Police Board held 8 regular meetings, 5 special meetings where the minutes of all sanctioned meeting were recorded and approved with the approved quorum in attendance.

In February 2022 the Wikwemikong Police Board will hold their Annual General Meeting. The Police Board will advertise for 1 vacant member from the community identified to assume Police Board membership.

For the period from April 1, 2020 to March 31st, 2021, a two day Board Training was held in March 2021 but board members were unable to participate in any other functions due to the Covid-19 Pandemic.

The current Board Members are as follows;

Joseph Wabegijig, Council Appointee
Sueann Oshkabewisens, President
Natalie Neganegijig, Vice President
Lawrence Enosse, Secretary Treasurer
Vacant





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Hiring and Training Activities

Over the 2020/2021 Fiscal Year WTPS conducted the following hiring and promotions for our organization:

- WTPS worked with local Community Organizations and Educational partners to develop and implement a High School Co-op Program and work program, seeing a cost sharing position for a Community Services Auxiliary Officer.
- WTPS worked with the Enaadmaagehjik Summer Student Program and hired 2 post secondary students to work with the Community Service Program.

Training	Location	Number of Officers/Staff	Date
Basic Constable Training	Aylmer	2	January 6 – March 30, 2020
Firearms Fall Training	Sudbury	15	September – November 2020
Role of Ventilation – Control for COVID-19 in Workplaces	WTPS	1	October 1, 2020
Cleaning Agents & Chemical Exposure: How to safely use Products in the Workplace	WTPS	1	October 20, 2020
Special Constable Level 100 200 300	Orillia	2	November 2 - December 9, 2020
Annual Block Training	Sudbury	15	January – March 2021
SPAC with an Indigenous Lens	WTPS – Virtual	1	March 8 – April 23, 2021
OPTIC Scope Training	WTPS	17	March 16,17,18,26 2021

**All sworn Police Officer employees have received their Ontario Police College – Basic Constable Training graduation diplomas.*



Police Week May 9 – 15, 2021 – Everyday Hereos



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WTPS Crime Reduction Unit

Our service had continued with the Crime Reduction Unit of which was initiated over the previous year with the operational changes that had been made the previous year with the change initiating effective and efficient responses continued to be achieved as a result of the resource amendments made specifically in the area of Major Crime and Drug related investigations.

Over the past year, our Crime Reduction Unit has shared many successes in the area of Crime Enforcement and Abatement which has resulted in:

- The seizure of 4 firearms, including 1 prohibited firearm and 1 restricted handgun that was loaded with ammunition.
- 5 Controlled Drugs and Substances Act (CDSA) Search Warrants being executed in our Community.
- Approximately \$35,000 (street value) of various drugs seized and removed from the street; Including, Fentanyl, Crack Cocaine, Hydromorphone, Methamphetamine and Oxycodone.
- Numerous arrests and compliance checks of High Risk and Prolific Offenders that are monitored in our Community.
- The CRU is also very active in Investigating numerous Benchmark Level Investigations such as Sexual Assaults, Aggravated Assaults and Offences Against Children.
- The CRU also investigated and arrested 2 adult subjects in connection to a homicide in Point Grondine in conjunction with a joint investigation with the Ontario Provincial Police.
- Continued support is provided to the Ontario Provincial Police for Surveillance, Warrant Entry, and enforcement efforts relating to local, Regional and Provincial Tactical Priorities.

The Wikwemikong Tribal Police Services Crime Reduction Unit has proven to be an effective force, driven to rid our Communities of Drugs, Illegal Guns, Gangs and Dangerous Street Level Criminality. We will continue to be diligent in serving our Community and making it a safe, enjoyable place for everyone to work, play, and live.

RMS and Uniformed Crime Reporting Statistics

Every Leader knows the importance of having timely and accurate statistical data to assist with identifying and capturing the empirical data we need that will assist our future negotiations, proposals, and response to Crime.

As a result, WTPS has sought the assistance of an Independent Contractor Services to act as an RMS and UCR Reader / Trainer and Administrator. Kerry Scott continues to assist with providing In-Service Training to all new officers and current officers, Ms. Scott continues with maintaining UCR Stats as well.



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Criminal Offences 2018 / 2019 / 2020

Occurrence Type	2018		2019		2020	
	Reported	By Charge	Reported	By Charge	Reported	By Charge
Arson	2	0	0	0	2	0
Attempt Murder	1	1	0	0	0	0
Assault	99	38	92	40	74	34
Aggravated Assault	4	4	0	0	1	1
Assault with Weapon or Cause Bodily Harm	20	16	16	12	23	19
Murder 2 nd Degree	0	0	0	0	0	0
B-E bus/res/oth	46	4	35	3	45	3
Bail Violations	68	29	61	36	50	34
Breach of Probation	23	6	22	8	14	2
Drug Offences	60	4	52	2	41	10
Harassment	12	0	13	0	17	5
Impaired / Over 80	35	12	21	7	48	19
Mischief	55	6	67	4	60	8
Possession of Stolen Property	1	0	2	0	0	0
Robbery	6	3	5	1	0	0
Sexual Assault	22	6	20	7	19	4
Theft	99	7	81	3	102	2
Threats	36	4	35	3	35	1
Weapons	27	3	1	0	27	4
Other Criminal Code	9	2	9	1	6	0
TOTALS	625	145	532	124	564	146

Occurrence Type	2018	2019	2020
Alarm	141	195	229
Ambulance Assistance	56	48	32
Community Services	63	120	34
Domestic Dispute	121	131	214
Family Dispute	112	144	193
Mental Health Act	138	204	180
Missing Person related – incl. Located	51	43	26
Police Assistance	448	95	81
Sudden Death	8	8	10
TOTAL	1038	888	799

Traffic Occurrences	2020
Impaired / Over 80	48
Motor Vehicle Collision	63
R.I.D.E.	14
Traffic Complaint	179
Traffic Control	3
Traffic Enforcement – H.T.A.	45
Traffic Enforcement – Other	1
Traffic Hazard	17

TOTAL CALLS 2018 – 3559
TOTAL CALLS 2019 – 3562
TOTAL CALLS 2020 – 3561



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Activities and Programs

Unfortunately, as a result of Covid-19 situation that had arisen, over the last year with all the lockdowns initiated by the Province of Ontario our service was unable to initiate many activities or programs locally with the schools, such as drug education or crime prevention services in our community, as we had to deal with a few Covid-19 outbreak situations.

Schedule – 24 hour Coverage

Our Uniform staff continues to provide our community with 24 hour coverage every weekend with an additional two days implemented as a result of schedule amendments made which continues to see a significant decrease in the need for Officer call outs and Overtime.

Special Constable Initiation within Service

Our service commenced with the hiring of two additional Special Constables within our service to assist with Court Security Process as well as our Offender Transport Unit of which we only had one member working over the previous years. The two additional Special Constables have been a great benefit to our service and community in assisting with our Offender Transport Unit as well as assisting with various Community Policing events and programs.

Scope – E-Briefs

Initially, our service was to commence with Electronic Crown Brief SCOPE E-brief submissions in and around June of 2020, however, because of the Covid-19 situation at the time, the SCOPE submission process was moved on into the fall of 202 within our service. Our service has since initiated the Electronic SCOPE process within our service, however required various training practices to have commenced with of which is continuing with our service operationally.

Y.E.S. Youth Conference

WTPS hosted a two day Youth Empowerment & Safety Virtual Conference in February 2021, the conference was well organized virtually with the assistance of the staff of Indigenuity and two local organizers Roxanne Recollet and Kerry Assiniwe both of Wikwemkoong. Sp/Cst Emily Francis and Sp/Cst. Ashley Assinewe-Bennett participated in the conference in one of the breakout rooms and provided a Safety Presentation to the youth. Youth from across Manitoulin Island learned about the impacts of opioid-drug abuse, human trafficking and the importance of Self-Care. Workshops included medicine pouch making, painting, also the parents were able to participate in the workshops as well.



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(Pictured: Left, Sp/Cst's Francis & Assinewe-Bennett with Wasse-Abin Junior School Winter Fun Day, Middle, Sp/Cst. Assinewe-Bennett assisting Pop Up community Sign-up with WHC staff member, Right, WTPS staff joined Golf for Mental Wellness, Richard Flamand, Thomas Assiniwe (Gabe Aiabens, community member), Scott Cooper

Community Service Officer Position – Every Officer is a CSO

At present, our Dedicated CSO is off work for Medical Reasons. As a result, WTPS has implemented an initiative through the direction of our Supervisors, identifying, "Every Officer as a CSO." The intent of the initiative is to see all Officers making an effort everyday to do CSO work. It is WTPS' expectation that every Officer including the Chief of Police take part in CSO work.

As a result, there has been a significant increase in Community Involvement which is evidenced in our Statistics and through our Social Media. Officers are attending the schools and local events where time permits. The Chief of Police has personally attended the High School on numerous occasions to conduct school talks and participate in school events.



- Officers participated in Stuff the Cruiser, Back to School Edition hosted by the staff of Wikwemikong Ontario Works Department, Wikwemikong Prevention Services & Wasse-Abin High School, a total of \$1,513.55 was received in monetary donations along with school snacks, drinks and school supplies.
- WTPS Sp/Cst created PSA Break and Enter video in January 2021.
- WTPS Special Constables were honoured to support the Wikwemikong Board of Education and our Youth at Winter Fun Day.
- During the Covid-19 Pandemic we had a few requests for drive-by birthday wished for the younger children in the community and residents at the Wikwemikong Nursing Home.

R.I.D.E. Reduce Impaired Driving Everywhere

The Wikwemikong Tribal Police Service continues to be involved actively with a sponsored R.I.D.E. Program as initiated by the Province of Ontario with R.I.D.E checks primarily completed on regular and holiday weekends, where increased traffic traditionally occurs.

Financial support via a grant application from Ontario has successfully been approved as annual funding in addition to monies agreed to in the policing agreement.



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WTPS Inaugural Strategic Plan

WTPS Officers, Staff and our WTPS Board came together over the course of several months to work together on our Inaugural WTPS Strategic Plan 2020-2023.

As a result, Our Officers, Staff and Board have created 6 Essential Police Service Priorities:

1. Strong Board Governance;
2. Proactive Policing Initiatives;
3. Essential Service Status;
4. Cultural Competence;
5. Team Health and Wellbeing;
6. Community Engagement;



There are also Time Sensitive corresponding Strategies and Activities for each Priority with identified Leaders to monitor and assess the progress of the Plan.

WTPS will be reporting on the successes of our Strategic Plan in future Annual Reports.

STRATEGIC PLAN 2020-2023			YEAR 1			
PRIORITIES	STRATEGIES	ACTIVITIES JAN 2020 - JAN 2021	LED BY	PROGRESS	COMMENTS	





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Vehicle Inventory

MAKE / MODEL	COLOUR	PURPOSE
2017 Ford Explorer	Black	Force
2019 Dodge Ram Classic	Black	Force
2019 Dodge Truck	Black	Force
2020 Dodge Ram Sport	Black	Admin
2020 Jeep Cherokee	Black	Crime Unit
2020 Dodge Ram Classic	Black	Admin
2020 Dodge Ram Sport	Black	Force
2020 Dodge Durango	Black	Admin
2020 Chevrolet Tahoe	Black	Force
2020 Chevrolet Tahoe	Black	Force
2019 Can-Am Defender (Side by Side)	Black	Force
2019 Kingfisher 2425 Escape HT	Black	Marine

Police Facility/O&M

As a result of the Covid-19 situation over the past year, a few Police Facility upgrades had to be put on hold, specifically with the finishing of the basement renovation completion of which is anticipated to be completed this fall.

In February of 2021, roof repairing was completed as the original roof shingles had to be replaced.

In March of 2021, our service purchased a full colour LED Display Sign of which was installed and has since been of great assistance with relaying communications within our community.



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WTPS Professional Standards - Complaints

During this past year the WTPS has experienced 1 public complaint as received from members of the Wikwemikong community, and 2 Internal Complaints.

Complaints were as follows:

Complaints were as follows:

- 1 – Internal complaints relating to Off Duty Officer – Investigation on-going
- 2 – Public complaint of Neglect of Duty – Both concluded informally

As of this submission, there have been no encountered or reported complaints against any of the appointed civilian or on-call staff.



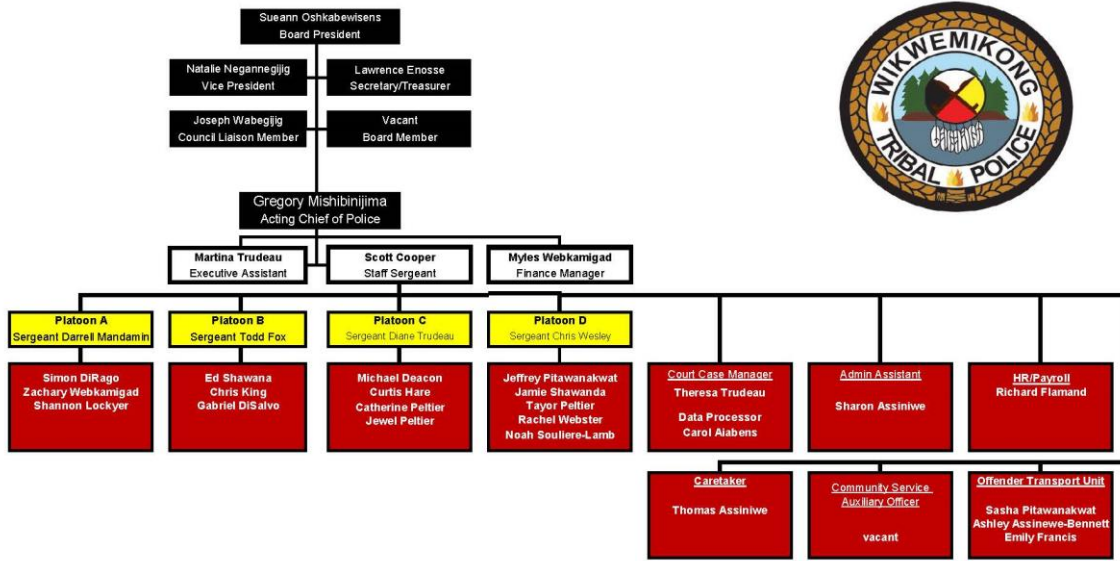
(Pictured Left to right: Sgt. Darrell Mandamin presented with 30 years Service Plaque A/COP Gregory Mishibinjima, S/Sgt. Scott Cooper & Det/Sgt. Todd Fox)



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WIKWEMIKONG TRIBAL POLICE SERVICE



11-Feb-22

Wikwemikong Tribal Police Service

Financial Statements

Year ended March 31, 2021

MANAGEMENT RESPONSIBILITY STATEMENT

The accompanying financial statements of the Wikwemikong Tribal Police Service are the responsibility of the Wikwemikong Tribal Police Service's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards for government not-for-profit organizations established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant policies are described in Note 2 to these financial statements. The preparation of the financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Wikwemikong Tribal Police Service's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Board of Directors meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by FREELANDT CALDWELL REILLY LLP, independent external auditors appointed by Wikwemikong Tribal Police Service. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Wikwemikong Tribal Police Service's financial statements.

Gregory Mishibinijima, Acting Chief of Police

Chair, Board of Directors

September 15, 2021

INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors of
Wikwemikong Tribal Police Service

Opinion

We have audited the financial statements of **Wikwemikong Tribal Police Service**, which comprise the statement of financial position as at **March 31, 2021**, and the statements of operations and changes in net assets, 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 Wikwemikong Tribal Police Service as at **March 31, 2021**, and its results of operations 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 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 the organization 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.

Other Matter

Our examination was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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.

INDEPENDENT AUDITOR'S REPORT, continued

In preparing the financial statements, management is responsible for assessing the organization'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 organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization'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 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 the organization'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 the organization'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 organization to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT, continued

- ♦ 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.

Freelandt Caldwell Reilly LLP

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
September 15, 2021

Wikwemikong Tribal Police Service

Statement of Financial Position

March 31, 2021 with comparative figures for 2020

	2021	2020
Assets		
Current assets		
Cash	\$ 481,679	\$ 232,794
Accounts receivable (note 3)	266,595	167,158
Prepaid expenses	72,836	141,394
	821,110	541,346
Capital assets (note 4)	2,047,167	1,824,224
	\$ 2,868,277	\$ 2,365,570
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued liabilities	\$ 420,449	\$ 291,916
Funding repayable	32,922	29,185
Deferred contributions (note 5)	367,739	220,245
Current portion of long-term debt (note 6)	-	115,963
	821,110	657,309
Deferred capital contributions (note 7)	716,826	554,728
	1,537,936	1,212,037
Net assets		
Unrestricted net assets	(1)	-
Net assets invested in capital assets (note 8)	1,330,342	1,153,533
	1,330,341	1,153,533
	\$ 2,868,277	\$ 2,365,570

Contingent liability (note 9)

Approved on behalf of the Wikwemikong Tribal Police Service:


Board Member


Board Member

See accompanying notes to financial statements

Wikwemikong Tribal Police Service

Statement of Operations and Changes in Net Assets

Year ended March 31, 2021 with comparative figures for 2020

	Wikwemikong Tribal Police Service	Wikwemikong Tribal Police Service Board	Net Assets Invested in Capital Assets	Total 2021	Total 2020
Revenues:					
Deferred contributions, beginning of year	\$ 220,245	\$ -	\$ -	\$ 220,245	\$ 234,134
Public Safety Canada					
- base funding	2,291,420	26,000	-	2,317,420	2,337,440
- capital funding	-	-	75,001	75,001	98,072
- COVID-19 Funding	117,797	-	-	117,797	-
Ontario Ministry of the Solicitor General					
- base funding	2,115,157	24,000	-	2,139,157	2,157,637
- capital funding	-	-	159,760	159,760	-
- COVID-19 Funding	108,736	-	-	108,736	-
- other funding	265,980	-	-	265,980	274,390
- wage parity	7,055	-	-	7,055	2,278
Contributions to operating revenues by the Wikwemikong Unceded Territory	6,070	-	-	6,070	13,820
Other revenues	13,778	-	-	13,778	60,252
Transfers	(104,052)	104,052	-	-	-
Adjustment for deferred capital contributions (note 7)	-	-	(162,097)	(162,097)	49,028
	5,042,186	154,052	72,664	5,268,902	5,227,051
Expenditures: (for detail see next page)	4,129,770	154,052	434,407	4,718,229	4,422,376
Excess (deficiency) of revenues over expenditures before undemoted items	912,416	-	(361,743)	550,673	804,675
Gain on disposal of equipment	-	-	22,162	22,162	6,050
Repayable to funders	(28,288)	-	-	(28,288)	-
Deferred contributions, end of year	(367,739)	-	-	(367,739)	(220,245)
Excess (deficiency) of revenues over expenditures	516,389	-	(339,581)	176,808	590,480
Transfers for capital asset purchases, disposals and repayment of long-term debt	(516,390)	-	516,390	-	-
Increase in net assets	(1)	-	176,809	176,808	590,480
Net assets, beginning of year	-	-	1,153,533	1,153,533	563,053
Net assets, end of year	\$ (1)	\$ -	\$ 1,330,342	\$ 1,330,341	\$ 1,153,533

See accompanying notes to the financial statements

Wikwemikong Tribal Police Service

Statement of Expenditures

Year ended March 31, 2021 with comparative figures for 2020

	Wikwemkoong Tribal Police Service	Wikwemkoong Tribal Police Service Board	Net Assets Invested in Capital Assets	Total 2021	Total 2020
Expenditures:					
Wages and benefits	\$ 3,363,972	\$ -	\$ -	\$ 3,363,972	\$ 3,265,917
Amortization	-	-	434,407	434,407	331,368
Professional fees and other fees for service	157,281	132,730	-	290,011	121,614
Office, general and other	201,305	-	-	201,305	159,828
Vehicle operating	92,343	-	-	92,343	75,751
Insurance	89,710	-	-	89,710	86,510
Building repair and maintenance	69,658	-	-	69,658	49,102
Proceeds of Crime program	51,712	-	-	51,712	-
Uniforms and police officer equipment	25,083	-	-	25,083	67,834
Communications	25,022	-	-	25,022	72,708
Building utilities	23,870	-	-	23,870	28,554
Board honorariums, meetings and travel	-	16,495	-	16,495	31,268
Training	10,762	4,827	-	15,589	94,697
Travel	10,993	-	-	10,993	25,998
Equipment rental	4,613	-	-	4,613	5,015
Interest on long-term debt	3,446	-	-	3,446	6,212
	\$ 4,129,770	\$ 154,052	\$ 434,407	\$ 4,718,229	\$ 4,422,376

See accompanying notes to the financial statements

Wikwemikong Tribal Police Service

Statement of Cash Flows

March 31, 2021 with comparative figures for 2020

	2021	2020
Cash flows from operating activities:		
Excess of revenues over expenditures	\$ 176,808	\$ 590,480
Items not involving cash:		
Gain on disposal of equipment	(22,162)	(6,050)
Amortization	434,407	331,368
Amortization of deferred capital contributions	(166,979)	(147,099)
	422,074	768,699
Net change in non cash items relating to operations:		
Accounts receivable	(99,437)	290,212
Prepaid expenses	68,558	(113,571)
Accounts payable and accrued liabilities	128,533	(146,334)
Funding repayable	3,737	-
Deferred contributions	147,494	(13,889)
	670,959	785,117
Cash flows from capital activities:		
Capital contributions funding	329,077	98,072
Proceeds on disposal of equipment	22,166	6,050
Purchases of capital assets	(657,354)	(734,701)
	(306,111)	(630,579)
Cash flows from financing activities:		
Principal repayments on long-term debt	(115,963)	(138,120)
Net increase in cash	248,885	16,418
Cash, beginning of year	232,794	216,376
Cash, end of year	\$ 481,679	\$ 232,794

See accompanying notes to the financial statements

Wikwemikong Tribal Police Service

Notes to the Financial Statements

Year ended March 31, 2021 with comparative figures for 2020

1. Nature of operations

Wikwemikong Tribal Police Service (the organization) is a not-for-profit organization incorporated without share capital under the laws of Ontario and is not taxable under the Canadian Income Tax Act. The organization was incorporated on March 6, 2002.

The organization's purpose is the provision of police services, law enforcement and crime prevention within the Wikwemkoong Unceded Territory.

2. Significant accounting policies

The financial statements of the organization have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations. The significant policies are detailed as follows:

(a) Basis of accounting

These financial statements reflect the assets, liabilities, net assets, revenues and expenditures of the reporting entity and include the activities of all committees of the organization.

Revenues and expenditures are reported using the accrual basis of accounting.

(b) Financial instruments

The organization initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

The organization subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period they occur.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long-term debt.

Wikwemikong Tribal Police Service
Notes to the Financial Statements
Year ended March 31, 2021 with comparative figures for 2020

2. Significant accounting policies, continued

(c) Capital assets

Capital assets are recorded at cost. Amortization is based on their estimated useful lives using the straight line method over the following time period:

Paving	25 years years
Computer software	2 years
Building and building additions	20 & 15 years
Automotive equipment	4 years
Computer equipment	4 years
Generator	15 years
Other equipment for operations	5 years
Furnishings, equipment and other	7 years
Boat	15 years

Additions are amortized at one-half of the annual rate in the year of acquisition. No amortization is recorded in the year of disposal.

(d) Revenue recognition

The organization follows the deferral method of accounting for contributions, which includes government support.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Funding received under the funding arrangements which relate to a subsequent fiscal period and the unexpended portions of grants received for specific purposes are reflected as deferred contributions in the statement of financial position.

Specified capital contribution funding provided for specified capital expenditures are deferred, and are amortized as revenue on the same basis as the related capital asset is amortized.

Wikwemikong Tribal Police Service

Notes to the Financial Statements

Year ended March 31, 2021 with comparative figures for 2020

2. Significant accounting policies, continued

(e) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounting estimates used in the preparation of the accompanying financial statements include the estimated useful lives of capital assets and deferred contributions.

3. Accounts receivable

	2021	2020
Funding receivable	\$ 204,330	\$ 140,505
HST rebate	62,265	26,653
	\$ 266,595	\$ 167,158

4. Capital assets

	2021		2020	
	Cost	Accumulated amortization	Net	Net
Building and building additions	\$ 2,601,890	\$ 1,626,151	\$ 975,739	\$ 908,824
Automotive equipment	741,945	259,304	482,641	379,198
Computer equipment	256,418	149,735	106,683	154,541
Paving	19,400	1,164	18,236	19,012
Generator	103,650	76,010	27,640	34,550
Other equipment for operations	378,614	230,058	148,556	85,231
Furnishings, equipment and other	379,386	201,459	177,927	142,221
Computer software	22,020	5,505	16,515	-
Boat	111,256	18,026	93,230	100,647
	\$ 4,614,579	\$ 2,567,412	\$ 2,047,167	\$ 1,824,224

Cost and accumulated amortization at March 31, 2020 amounted to \$4,145,835 and \$2,321,611 respectively.

Wikwemikong Tribal Police Service**Notes to the Financial Statements****Year ended March 31, 2021 with comparative figures for 2020**

5. Deferred contributions

	Wikwemikong Tribal Police Service	Wikwemikong Tribal Police Service Board	2021	2020
Regular policing agreement	\$ 367,739	\$ -	\$ 367,739	\$ 140,245
Proceeds of Crime agreement	-	-	-	80,000
	\$ 367,739	\$ -	\$ 367,739	\$ 220,245

6. Long-term debt

	2021	2020
TD Canada Trust term loan. Repayable by monthly installments of \$10,991 including effective interest at 3.28% per annum, repaid in 2021.	\$ -	\$ 106,013
TD Canada Trust term loan. Repayable by monthly installments of \$1,037 including effective interest at 3.28% per annum, repaid in 2021.	-	9,950
	-	115,963
Less current portion	-	115,963
	\$ -	\$ -

7. Deferred capital contributions

	2021	2020
Balance beginning of the year	\$ 554,728	\$ 603,755
Capital contributions received	329,077	98,072
Amortization of deferred capital contributions	(166,979)	(147,099)
	\$ 716,826	\$ 554,728

Wikwemikong Tribal Police Service
Notes to the Financial Statements
Year ended March 31, 2021 with comparative figures for 2020

8. Net assets invested in capital assets

Net assets invested in capital assets are funds which have been used to finance capital asset acquisitions.

Amounts of the net assets which may be used for other purposes depend on the value of consideration, if any, which could be received on the disposal of related capital assets.

9. Contingent liabilities

The organization has entered into accountable funding agreements with the governments of Canada and Ontario to fund its operations. The organization is subject to audit by governments, with repayable audit adjustments, if any, payable to the governments. Repayable adjustments determined by the government audits are payable and recorded in the fiscal period in which the liability is determined.

During the fiscal year, an employee of the organization was accused of misconduct. As part of the employee's employment agreement, the organization has agreed to indemnify the individual for damages, penalties, interest, and costs awarded against the employee in civil, criminal, or other proceedings, provided that the proceedings do not result in a finding of misconduct. In addition, the employment agreement also provides for legal costs incurred in the reasonable defence of such charges or allegations to be paid by the organization. Total legal fees related to this matter recorded in the accompanying financial statements amount to \$53,065. At this time, the outcome of the current proceedings cannot be determined, and as such, no provision regarding any payable with respect to this matter has been recorded in the accompanying financial statements. Should an amount become payable, recognition of an amount will be recorded in the period in which it becomes known.

10. Credit facility

A line of credit has been authorized to the organization by TD Canada Trust to a maximum of \$150,000 and bears interest at the bank's prime lending rate plus 0.50% per annum. A general security agreement covering all assets of the organization has been pledged as security. No amount of the line of credit is outstanding as at the organization's fiscal year end, (2020 - \$Nil).

11. Employee benefit plan

The organization operates a defined contribution pension plan on behalf of its employees. The assets of the plan are held separately from those of the organization and the funds are independently administered. Contributions paid and expensed by the organization during the year amounted to \$426,335 (2020 - \$393,599) and are included in wages and benefits in the statement of expenditures.

Wiwemikong Tribal Police Service

Notes to the Financial Statements

Year ended March 31, 2021 with comparative figures for 2020

12. Related party

The organization is related to the Wiikwemkoong Unceded Territory by virtue of significant influence due to its operating mandate from the Wiikwemkoong Unceded Territory and a significant funding agreement between the organization, the Wiikwemkoong Unceded Territory, the Government of Canada and the Government of Ontario. Transactions between the organizations are measured and recorded in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the managements of the organizations.

13. Economic dependence

As the organization receives the majority of its revenues pursuant to a funding agreement with the Governments of Canada and Ontario. The organization's ability to continue viable operations is dependent upon maintaining this funding arrangement.

14. Financial instruments

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for another party by failing to discharge a financial obligation. The organization's main credit risks are associated with its cash and accounts receivable.

Credit risk associated with cash is minimized by ensuring that this asset is held with a large reputable financial institution with a high credit rating.

The organization's accounts receivable are mainly comprised of amounts due from the governments of Canada and Ontario incurred in the regular course of operations. Management reduces credit risk associated with these receivables by monitoring the balances due to the organization and addressing any significant delay in receipts of funds with the funding agencies.

Liquidity risk

Liquidity risk is the risk that an organization cannot repay its obligations when they become due to its creditors. The organization is exposed to this risk relating to its accounts payable and accrued liabilities of \$420,449 (2020 - \$291,916) The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due, maintains an adequate line of credit and other cash resources to pay these liabilities, and through management's on-going budgeting and expenditure monitoring processes.

Wkwemikong Tribal Police Service

Notes to the Financial Statements

Year ended March 31, 2021 with comparative figures for 2020

15. Covid 19 Pandemic

The COVID-19 global outbreak was declared a pandemic by the World Health Organization in March 2020. The negative impact of COVID-19 in Canada and on the global economy has been significant. The global pandemic has disrupted economic activities and supply chains resulting in governments worldwide, and in Canada, enacting emergency measures to combat the spread of the virus and protect the economy.

These financial statements have been prepared based upon conditions existing at March 31, 2021. Although the disruption from the pandemic is expected to be temporary, given the dynamic nature of these circumstances, the duration and severity of the disruption to the organization cannot be reasonably estimated and the full financial impact of COVID-19 on the organization's financial position is not known at this time.

Wikwemikong Tribal Police Service

Schedule 1

 Program revenues and expenditures by reporting formats specified by funding agencies
 Year ended March 31, 2021

	General Operations	Police Officers Recruitment Fund Program	1,000 Officers Partnership Program	Total 2021	Budget 2021
Revenues:					
Public Safety Canada					
- base funding	\$ 2,317,420	\$ -	\$ -	\$ 2,317,420	\$ 2,356,565
- capital funding	75,001	-	-	75,001	75,001
- COVID-19 Funding	117,797	-	-	117,797	-
Ontario Ministry of the Solicitor General					
- base funding	2,139,157	-	-	2,139,157	2,175,291
- capital funding	159,760	-	-	159,760	159,760
- COVID-19 Funding	108,736	-	-	108,736	-
- other funding	95,980	100,000	70,000	265,980	170,000
- wage parity	7,055	-	-	7,055	-
Other revenues	42,014	-	-	42,014	-
Deferred contributions, beginning of year	220,245	-	-	220,245	-
	5,283,165	100,000	70,000	5,453,165	4,936,617
Expenditures:					
Salaries and benefits	3,130,757	100,000	70,000	3,300,757	3,718,007
General operations and administration	423,061	-	-	423,061	192,510
Police facility operations:					
Principal and interest portion of long-term debt	119,409	-	-	119,409	119,409
Building operations, repairs and maintenance	93,528	-	-	93,528	93,528
Building infrastructure	193,107	-	-	193,107	267,062
Total - police facility costs	406,044	-	-	406,044	479,999
Transportation and related equipment:					
Transportation costs	92,343	-	-	92,343	92,343
Related equipment	101,279	-	-	101,279	101,279
Total - transportation and related equipment	193,622	-	-	193,622	193,622
Insurance	89,710	-	-	89,710	93,731
Proceeds of Crime program	51,712	-	-	51,712	-
Prisoner keep and escorts	64,451	-	-	64,451	82,200
Training and recruitment	10,762	-	-	10,762	41,100
Wikwemikong Police Service Board	154,052	-	-	154,052	50,000
Capital expenditures	362,968	-	-	362,968	85,448
	4,887,139	100,000	70,000	5,057,139	4,936,617
Program deficit before undernoted items	396,026	-	-	396,026	-
Repayable to funders	(28,288)	-	-	(28,288)	-
Deferred contributions, end of year	(367,739)	-	-	(367,739)	-
Program surplus (deficit) for the year	(1)	-	-	(1)	-
Net cumulative operating surplus, beginning of year	-	-	-	-	-
Net cumulative operating surplus, end of year	\$ (1)	\$ -	\$ -	\$ (1)	\$ -