

**FIRST NATIONS OF SOUTHERN
MANITOBA CHILD AND FAMILY
SERVICES AUTHORITY**

**Financial Statements
For the year ended March 31, 2015**

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Financial Statements
For the year ended March 31, 2015

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Independent Auditor's Report

To the Administrator

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

We have audited the accompanying financial statements of the **FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY**, which comprise the statement of financial position as at March 31, 2015 and the statements of operations and changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the **FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY** as at March 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Accountants

Winnipeg, Manitoba
October 6, 2015

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Statement of Financial Position**

March 31 **2015** **2014**

Assets

Current Assets

Cash and cash equivalents	\$ 1,505,861	\$ 504,109
Accounts receivable (Note 2)	2,409,070	2,002,433
Prepaid expenses and deposits	147,846	63,581
	4,062,777	2,570,123

Capital assets (Note 3) **1,945,461** **2,417,092**

Due from agencies (Note 4) **5,537,990** **5,537,990**

\$ 11,546,228 **\$ 10,525,205**

Liabilities and Fund Balances

Current Liabilities

Accounts payable and accrued liabilities (Note 5)	\$ 3,097,462	\$ 4,511,234
Due to Province of Manitoba (Note 4)	-	300,000
Deferred revenue (Note 6)	941,252	324,337
	4,038,714	5,135,571

Due to Province of Manitoba (Note 4) **5,537,990** **5,537,990**


9,576,704 **10,673,561**

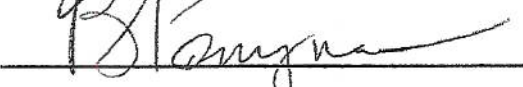
Commitments (Note 9)

Net Assets

Operating Fund	1,969,524	(2,679,043)
Capital Fund	-	2,417,092
Repatriation Fund	-	113,595
	1,969,524	(148,356)

\$ 11,546,228 **\$ 10,525,205**

Approved by:  _____ Administrator

 _____ CEO

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Statement of Operations

For the year ended March 31	2015 Budget (Unaudited)	2015 Actual	2014 Actual
Revenue			
Province of Manitoba (Note 7)			
Authority Core (Schedule 1)	\$ 2,792,764	\$ 2,882,403	\$ 2,795,720
Joint Training (Schedule 5)	525,894	525,894	523,238
IT Support (Schedule 2)	856,400	706,286	706,286
Agency Grants (Schedule 3)	45,832,291	47,002,970	46,076,441
Golden Eagle Support	1,175,000	1,111,110	1,097,036
Ji-Zhaabwiing Support (Schedule 4)	1,825,625	1,826,174	1,851,199
Emergency Foster Care Stand By Fees	27,000	10,105	-
Other	-	219,842	-
Deferred Revenue - Recognition	150,000	77,060	65,612
Total Province of Manitoba	<u>53,184,974</u>	<u>54,361,844</u>	<u>53,115,532</u>
AANDC			
IT Capacity Development (Schedule 2, 6)	250,000	279,360	250,000
RAC Meeting	30,000	30,000	30,000
Total AANDC	<u>280,000</u>	<u>309,360</u>	<u>280,000</u>
Agency			
IT Support (Schedule 2)	417,120	100,005	104,280
Morningstar	-	126,042	-
Total Agency	<u>417,120</u>	<u>226,047</u>	<u>104,280</u>
Other			
Ji-Zhaabwiing Miscellaneous (Schedule 4)	-	23,199	-
Miscellaneous	-	7,122	12,347
	<u>-</u>	<u>30,321</u>	<u>12,347</u>
	<u>53,882,094</u>	<u>54,927,572</u>	<u>53,512,159</u>
Expenses			
Core			
Staffing (Schedule 1)	2,197,029	2,319,036	2,898,212
Operating (Schedule 1)	611,000	697,589	705,246
Education and Training (Schedule 5)	344,694	348,866	455,151
IT Support (Schedule 2)	1,194,573	1,133,818	1,175,511
Grant Funding (Schedule 3)	45,832,291	47,002,973	46,076,439
Programming			
Golden Eagle	1,175,000	1,111,110	1,097,036
Ji-Zhaabwiing (Schedule 4)	1,973,450	1,879,911	1,892,188
Morningstar	-	130,108	-
Age of Majority	27,000	11,143	12,718
Emergency Foster Care Stand by Fees	27,000	10,105	25,575
Stepping out on Saturdays	96,500	17,784	56,657
Regional Meetings	30,000	31	20,336
Eyes For Me	-	-	4,067
Total Core	<u>53,508,537</u>	<u>54,662,474</u>	<u>54,419,136</u>
Excess (deficiency) before amortization	373,557	265,098	(906,977)
Amortization	727,188	591,947	780,723
Deficiency before Other Items	(353,631)	(326,849)	(1,687,700)
Recoveries (Non-Recoverable Expenses) (Note 8)	-	108,999	(25,616)
Debt forgiveness (Note 8)	-	1,607,595	-
Revenue recognized for differential response (Note 8)	-	728,135	-
Excess (deficiency) of revenue over expenses	<u>\$ (353,631)</u>	<u>\$ 2,117,880</u>	<u>\$ (1,713,316)</u>

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES
AUTHORITY**
Statement of Changes in Net Assets

	2015		2014	
	Operating	Capital Repatriation	Total	Total
Fund balance, beginning of year	\$ (2,679,043)	\$ 2,417,092	\$ (148,356)	\$ 1,564,960
Excess (deficiency) of revenue over expenses	2,430,467	(312,587)	2,117,880	(1,713,316)
Transfer of capital additions	159,044	(159,044)	-	-
Interfund transfer	2,059,056	(1,945,461)	(113,595)	-
Fund balance, end of year	\$ 1,969,524	\$ -	\$ 1,969,524	\$ (148,356)

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Statement of Cash Flows**

For the year ended March 31	2015	2014
Cash Flows from Operating Activities		
Excess (deficiency) of revenue over expenses	\$ 2,117,880	\$ (1,713,316)
Adjustments for Items not involving cash		
Amortization of capital assets	<u>591,947</u>	780,723
	2,709,827	(932,593)
Changes in non-cash working capital balances		
Accounts receivable	(406,637)	1,170,551
Prepaid expenses and deposits	(84,265)	(5,767)
Accounts payable and accrued liabilities	(1,413,771)	(1,320,444)
Deferred revenue	616,915	(1,542,983)
Due to Province of Manitoba	<u>(300,000)</u>	-
	1,122,069	(2,631,236)
Cash Flows from Capital Activities		
Purchase of capital assets	<u>(120,317)</u>	(224,371)
Cash Flows from Financing Activities		
Working capital advance	-	300,000
Net increase (decrease) in cash during the year	1,001,752	(2,555,607)
Cash and cash equivalents, beginning of year	<u>504,109</u>	3,059,716
Cash and cash equivalents, end of year	\$ 1,505,861	\$ 504,109

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

For the year ended March 31, 2015

1. Nature of Organization and Summary of Significant Accounting Policies

(a) Nature of the Organization

The First Nations of Southern Manitoba Child and Family Services Authority (the "Authority") was incorporated on November 24, 2003 under the Province of Manitoba through The Child and Family Services Authority Act, S.M. 2002, c. 35 excerpt section 20; the Act came into force by proclamation on November 24, 2003.

The Authority was established as a non-profit organization with the responsibility for administering and providing for the delivery of a system of child and family services to Southern First Nations people who are members of the Southern First Nations and other persons who are identified with those Southern First Nations. In partnership with the Province of Manitoba, the Authority is committed to establishing a jointly coordinated child and family services system that recognizes the distinct rights and authorities of First Nations and Metis people in Manitoba.

The Authority is a non-profit organization and as such is exempt from income taxes under The Income Tax Act (the "Act"). In order to maintain its status as a non-profit organization under the Act, the Authority must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

(b) Management's Responsibility for the Financial Statements

The financial statements of the Authority are the responsibility of management.

(c) Basis of Accounting

The financial statements have been prepared using Canadian public sector accounting standards for government not-for-profit organizations as established by the Public Sector Accounting Board.

(d) Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of resources available to the Authority, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the contributors or in accordance with the directives issued by the Board of Directors.

The Operating Fund is used to account for all revenue and expenditures related to general and ancillary operations of the Authority.

The Capital Fund is used to account for all capital assets of the Authority and to present the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

For the year ended March 31, 2015

1. Nature of Organization and Summary of Significant Accounting Policies (continued)

(d) Fund Accounting (continued)

The Repatriation Fund is an internally restricted fund used to account for monies for specific purposes.

Interfund balances are non-interest bearing, and have no terms of repayment or security.

In the current year the Authority has discontinued the use of fund accounting as there are no limitations or restriction in place to make this necessary.

(e) Revenue Recognition

The Authority follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(f) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.

(g) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided using the declining balance and straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

Computer equipment	30% declining balance basis
Furniture and fixtures	20% declining balance basis

Leasehold improvements are amortized over the term of the lease.

(h) Use of Estimates and Measurement Uncertainty

These financial statements have been prepared in accordance with Canadian public sector accounting standards which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reported period.

Certain accounts receivable amounts contain measurement uncertainty as they relate to funding based upon the latest communication with the Province of Manitoba.

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

For the year ended March 31, 2015

1. Nature of Organization and Summary of Significant Accounting Policies (continued)

(i) Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

2. Accounts Receivable

	2015	2014
Aboriginal and Northern Affairs Department	\$ 69,840	\$ 280,000
Due from agencies	140,491	317,096
Due from Province of Manitoba		
Golden Eagle funding	182,300	146,426
IT support cost recoveries	315,236	26,400
Ji-zhaabwiing funding	456,406	271,396
Other from government	1,135,809	247,455
GST receivable	68,079	123,836
Other	40,909	6,802
800 Adele - renovation cost reimbursements	-	583,022
	\$ 2,409,070	\$ 2,002,433

3. Capital Assets

	2015			2014		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Computer equipment	\$ 4,225,525	\$ 3,128,555	\$ 1,096,970	\$ 4,111,847	\$ 2,682,784	\$ 1,429,063
Furniture and fixtures	429,328	286,073	143,255	422,689	251,089	171,600
Leasehold improvements	1,221,272	516,036	705,236	1,221,272	404,843	816,429
	\$ 5,876,125	\$ 3,930,664	\$ 1,945,461	\$ 5,755,808	\$ 3,338,716	\$ 2,417,092

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

For the year ended March 31, 2015

4. Due from Agencies and Due to Province of Manitoba

The Province of Manitoba advanced the Authority a working capital advance in the amount of \$5,537,990 (\$5,537,990 in 2014), which in turn was advanced by the Authority to the Agencies. The advances are repayable by the Authority if the Authority's operations cease. The amounts due from the Agencies have no fixed terms of repayment and are non-interest bearing.

	<u>2015</u>	<u>2014</u>
Animikii-Ozoon Child and Family Services	\$ 1,204,000	\$ 1,204,000
Child and Family All Nations Coordinated Response Network	538,400	538,400
Dakota Ojibway Child and Family Services	689,610	689,610
Intertribal Child and Family Services	121,030	121,030
Peguis Child and Family Services	221,820	221,820
Sandy Bay Child and Family Services	158,700	158,700
Southeast Child and Family Services	1,368,830	1,368,830
West Region Child and Family Services	1,235,600	1,235,600
	<u>\$ 5,537,990</u>	<u>\$ 5,537,990</u>

The Province of Manitoba has also provided the Authority an additional working capital advance of \$300,000 as at March 31, 2014 to assist the Authority to meeting cash flow requirements. This advance has been repaid on June 30, 2014.

5. Accounts Payable and Accrued Liabilities

	<u>2015</u>	<u>2014</u>
Due to agencies	\$ 1,696,893	\$ 2,531,643
Due to Province of Manitoba	-	1,607,588
Trade payables	1,179,042	138,265
Accrued expenses	217,716	231,754
Social fund	3,811	1,984
	<u>\$ 3,097,462</u>	<u>\$ 4,511,234</u>

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Notes to Financial Statements**

For the year ended March 31, 2015

6. Deferred Revenue

Deferred revenue represents funds received during the year, which have been deferred to periods when their specified expenditures are expected to be incurred.

	<u>2015</u>	<u>2014</u>
Balance, beginning of year	\$ 324,337	\$ 1,867,320
Funds Received		
Province of Manitoba	47,801,688	48,042,299
Add amounts transferred from accounts payable	540,000	-
Less amounts transferred to accounts payable	-	(1,534,363)
Less amounts recognized as revenue in the year	<u>(47,724,773)</u>	<u>(48,050,919)</u>
Balance, end of year	941,252	324,337
Less current portion	<u>941,252</u>	<u>324,337</u>
Deferred revenue relating to future years	<u>\$ -</u>	<u>\$ -</u>

7. Revenue from Province of Manitoba

Revenue as per Province of Manitoba confirmation	<u>\$ 51,509,963</u>
Add:	
Deferred revenue amounts recognized as revenue in the year	77,060
Current years receivables	310,019
CSA withheld from operating grants	1,673,911
Reimbursement - Authority	300,000
Reimbursement - Agency	<u>1,000,000</u>
	<u>3,360,990</u>
Deduct:	
Funding of prior year accounts receivable	355,143
Revenue deferred during the year	153,980
Other	<u>(14)</u>
	<u>509,109</u>
Revenue from Province of Manitoba	<u>\$ 54,361,844</u>

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

For the year ended March 31, 2015

8. Other Items

Other items are related to the Authority working with the Province of Manitoba to obtain working capital and financing as follows:

- recovery of a previously disallowed receivable amount of \$108,999;
- debt forgiveness of \$1,607,595; and
- a cash payment of \$728,135, to be disbursed to All Nations Coordinated Response, as partial payment for the \$1,600,385 in differential response funding due to the agencies. The remaining balance due to agencies will be \$872,250.

9. Commitments

The Authority has entered into various lease agreements for premises for its operations and to support other agencies and programs expiring between November 2015 and January 2019.

The minimum annual lease payments for the next four years are as follows:

2016	\$	874,397
2017		556,278
2018		490,208
2019		416,250

10. Employment Benefits

Pension Benefits

The Authority has a defined contribution pension plan for its employees. Employees contribute at least 4% of their salaries and the Authority contributes 5%. The Authority's total pension contribution for 2015 was \$175,912 (\$207,670 in 2014).

Sick Leave Benefits

Employees of the Authority are entitled to sick leave benefits during their employment. Sick leave benefits, which accumulate but do not vest, are not considered to be significant by management. As such, management has not recorded a liability for these benefits in the financial statements of the Authority.

11. Comparative Figures

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

For the year ended March 31, 2015

12. Financial Risk Management

The Authority is exposed to different types of risk in the normal course of operations, including credit risk and market risk. The Authority's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the Authority's activities.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Authority to credit risk consist principally of accounts receivable.

The Authority's maximum exposure to credit risk without taking account of any collateral or other credit enhancements is \$2,409,070 (\$2,002,433 at March 31, 2014).

The Authority is not exposed to significant credit risk as the majority of the receivables are from the the Province of Manitoba and agencies.

Market Risk

Market risk is the risk the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, foreign exchange risk and other price risk.

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Authority is not exposed to significant interest rate risk as its cash and investments are held in short-term or variable rate products.

The Authority is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

Liquidity Risk

Liquidity risk is the risk that the Authority will encounter difficulty in meeting financial obligations as they become due, and arises from the Authority's management of working capital. The Authority's policy is to ensure that it will have sufficient cash to allow it to meet its liabilities when they become due.

Fair Value

The carrying values of cash and cash equivalents, short-term investments, accounts receivable, and accounts payable and accrued liabilities approximate their fair value due to the relatively short periods to maturity of these items or because they are receivable or payable on demand.



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Auditor's Comments on Supplementary Financial Information

To the Administrator

FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY

We have audited the financial statements of the **FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY**, which comprise the statement of financial position as at March 31, 2015 and the statements of operations and changes in net assets and the statements of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated October 6, 2015 which contained an unmodified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. Schedules 1 to 6 are presented for the purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

Restriction on Distribution and Use

The supplementary information for Schedule 1 through Schedule 6 is prepared to assist the **FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY** to meet the requirements of the Minister of Aboriginal Affairs and Northern Development (the "Minister"). As a result, the supplementary information is not presented in accordance with Canadian generally accepted accounting principles and may not be suitable for another purpose. Our report is intended solely for the **FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY** and the Minister and should not be distributed to or used by parties other than the **FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND FAMILY SERVICES AUTHORITY** or the Minister.

BDO Canada LLP

Chartered Accountants

Winnipeg, Manitoba
October 6, 2015

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Schedule 1
Statement of Revenues and Expenditures - Core Grant Revenue**

For the year ended March 31	2015	2015	2014
	Budget (Unaudited)	Actual	Actual
Revenue			
Province of Manitoba - Core grant	\$ 2,792,764	\$ 2,792,766	\$ 2,795,720
Province of Manitoba - Other	-	89,637	-
	2,792,764	2,882,403	2,795,720
Expenses			
Staffing			
Salaries and benefits	2,137,029	2,246,014	2,788,348
Travel - staff	35,000	27,028	33,829
Training - staff	25,000	18,181	27,892
Recruitment	-	17,256	48,143
Health and education tax levy	-	10,557	-
	2,197,029	2,319,036	2,898,212
Operations			
Office rent and parking	259,200	250,280	257,930
Professional fees	100,000	270,905	212,382
Telephone and fax	25,000	28,281	24,566
Agency relations	20,000	26,837	37,076
Cultural expenses	50,000	25,067	34,106
Office supplies	48,000	23,309	35,502
Board costs	41,000	22,120	22,601
Building maintenance	16,200	17,631	17,228
Annual general meeting	12,000	13,189	12,124
Insurance	28,600	10,961	33,718
Community relations	4,000	4,804	11,609
Bank service charges	7,000	4,205	6,404
	611,000	697,589	705,246
Total expenses	2,808,029	3,016,625	3,603,458
Deficiency of revenue over expenses	\$ (15,265)	\$ (134,222)	\$ (807,738)

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Schedule 2
Statement of Revenues and Expenditures - Information Technology**

For the year ended March 31	2015	2015	2014
	Budget (Unaudited)	Actual	Actual
Revenue			
Province of Manitoba	\$ 856,400	\$ 706,286	\$ 706,286
AANDC - Capacity development	250,000	279,360	250,000
Agency revenue - IT	417,120	100,005	104,280
	1,523,520	1,085,651	1,060,566
Expenses			
Salaries and benefits	533,472	556,409	500,511
Internet	418,800	365,917	378,290
Information technology	202,301	184,467	267,957
Travel	25,000	19,594	16,824
Telephone and fax	5,000	7,063	4,418
Training and development	10,000	368	7,078
Recruitment	-	-	33
	1,194,573	1,133,818	1,175,111
Excess (deficiency) of revenue over expenses	328,947	(48,167)	(114,545)
Capital asset purchases	470,659	113,678	254,192
Deficiency after capital purchases	\$ (141,712)	\$ (161,845)	\$ (368,737)

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Schedule 3
Statement of Revenues and Expenditures - Agency Grant Funding**

For the year ended March 31	2015	2015	2014
	Budget (Unaudited)	Actual	Actual
Revenue			
Province of Manitoba	\$ 45,832,291	\$ 47,002,970	\$ 46,076,441
Expenses			
Protection	23,723,165	23,800,231	22,611,788
Central support	12,567,464	11,718,664	11,704,448
Core	6,607,171	6,701,986	6,607,169
Prevention	3,415,069	3,415,071	3,415,071
Other	-	1,561,616	1,863,494
CFSIS data entry clerk	408,954	558,954	540,000
Workload relief	-	224,000	224,000
Family care	541,263	541,263	541,263
Designated intake	76,085	76,087	76,086
Vacancy management	(1,506,880)	(1,594,899)	(1,506,880)
	45,832,291	47,002,973	46,076,439
Excess (deficiency) of revenue over expenses	\$ -	\$ (3)	\$ 2

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Schedule 4
Statement of Revenues and Expenditures - Ji-zhaabwiing**

For the year ended March 31	2015	2015	2014
	Budget (Unaudited)	Actual	Actual
Revenue			
Province of Manitoba	\$ 1,825,625	\$ 1,826,174	\$ 1,851,199
Other	-	23,199	-
	1,825,625	1,849,373	1,851,199
Expenses			
Grant funding	1,277,700	1,277,700	1,276,453
Office rent and parking	480,000	465,190	446,134
Building maintenance	60,000	96,256	33,899
Utilities	-	26,102	24,104
Telephone and fax	7,000	5,887	6,921
Professional fees	-	5,251	-
Insurance	6,400	2,223	-
Office supplies	5,000	944	4,837
Travel	500	358	247
Salaries and benefits	136,850	-	98,477
Training	-	-	500
Security	-	-	616
	1,973,450	1,879,911	1,892,188
Deficiency of revenue over expenses	\$ (147,825)	\$ (30,538)	\$ (40,989)

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Schedule 5
Statement of Revenues and Expenditures
- Education and Training Department**

For the year ended March 31	2015	2015	2014
	Budget (Unaudited)	Actual	Actual
Revenue			
Province of Manitoba	\$ 525,894	\$ 525,894	\$ 523,238
Expenses			
Rent	136,800	131,875	134,735
Salaries and benefits	95,094	131,287	120,302
Training - agency	93,000	61,787	182,052
Office supplies	7,000	12,665	7,285
Building maintenance	10,800	9,822	9,814
Travel	1,000	1,430	788
Telephone	1,000	-	332
Training - staff (recovery)	-	-	(157)
	344,694	348,866	455,151
Excess of revenue over expenses	\$ 181,200	\$ 177,028	\$ 68,087

**FIRST NATIONS OF SOUTHERN MANITOBA CHILD AND
FAMILY SERVICES AUTHORITY
Schedule 6
AANDC Funding and Expenditures - Capacity Development**

For the year ended March 31	2015	2015	2014
	Budget (Unaudited)	Actual	Actual
Revenue			
AANDC Contribution	\$ 250,000	\$ 279,360	\$ 250,000
 Expenses and capital assets			
Virtualization	151,214	169,617	208,285
ACCPAC	30,000	15,031	-
VoIP	138,231	94,712	-
Records management	-	-	45,907
SAN storage	43,877	-	-
Palo Alta Network	64,428	-	-
Brocade	42,909	-	-
	470,659	279,360	254,192
 Excess (deficiency) of revenue over expenses	\$ (220,659)	\$ -	\$ (4,192)