

**SOUTHERN FIRST NATIONS
NETWORK OF CARE**

**Financial Statements
For the year ended March 31, 2018**

SOUTHERN FIRST NATIONS NETWORK OF CARE

Financial Statements

For the year ended March 31, 2018

Contents

Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	3
Statement of Operations	4
Statement of Cash Flows	5
Notes to Financial Statements	6
Supporting Schedules - Unaudited	
Schedule 1 - Statement of Revenues and Expenditures - Network Core	14
Schedule 2 - Statement of Revenues and Expenditures - IT Support	15
Schedule 3 - Statement of Revenues and Expenditures - Agency Grants	16
Schedule 4 - Statement of Revenues and Expenditures - Adele Site Programming	17
Schedule 5 - Statement of Revenues and Expenditures - Education and Training	18
Schedule 6 - Statement of Revenues and Expenditures - Customary Care	19
Schedule 7 - Statement of ISC Funding and Expenditures - Capacity Development	20
Schedule 8 - Statement of ISC Funding and Expenditures - Regional Advisory Committee	21
Schedule 9 - Statement of ISC Funding and Expenditures - Distinct Need Assessment	22
Schedule 10 - Statement of ISC Funding and Expenditures - Phoenix Sinclair Inquiry	23
Schedule 11 - Statement of ISC Funding and Expenditures - Culturally-Based Programs and Tools	24



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Independent Auditor's Report

**To the Board of Directors
Southern First Nations Network of Care**

We have audited the accompanying financial statements of the **Southern First Nations Network of Care**, which comprise the statement of financial position as at March 31, 2018 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 **Southern First Nations Network of Care** as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 14 through 24 of the financial statements.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba
September 13, 2018

SOUTHERN FIRST NATIONS NETWORK OF CARE
Statement of Financial Position

March 31 **2018** **2017**

Assets

Current Assets

Cash and cash equivalents	\$	834,858	\$	1,311,844
Accounts receivable (Note 2)		2,185,365		1,846,063
Prepaid expenses		165,287		71,514

3,185,510 3,229,421

Capital assets (Note 3) 1,545,152 1,566,325

Due from agencies (Note 4) 6,200,026 6,200,026

\$ 10,930,688 \$ 10,995,772

Liabilities and Fund Balances

Current Liabilities

Accounts payable and accrued liabilities (Note 5)	\$	1,824,044	\$	2,235,265
Current portion of obligation under capital lease (Note 12)		82,163		-
Deferred revenue (Note 6)		842,422		1,055,060

2,748,629 3,290,325

Obligation under capital lease (Note 12) 163,498 -

Due to Province of Manitoba (Note 4) 6,200,026 6,200,026

9,112,153 9,490,351

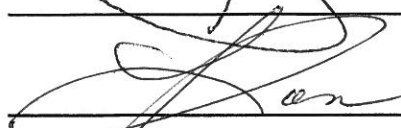
Commitments (Note 8)


Net assets 1,818,535 1,505,421

\$ 10,930,688 \$ 10,995,772

Approved by:


 _____ Chairperson


 _____ Treasurer


 _____ Chief Executive Officer

SOUTHERN FIRST NATIONS NETWORK OF CARE

Statement of Operations

For the year ended March 31	2018 Budget (Unaudited)	2018 Actual	2017 Actual
Revenue			
Province of Manitoba (Note 7)			
Network Core (Schedule 1)	\$ 3,014,839	\$ 2,898,823	\$ 3,033,272
Education and Training (Schedule 5)	536,723	536,938	537,156
IT Support (Schedule 2)	712,400	713,017	713,017
Agency Grants (Schedule 3)	51,050,296	51,928,158	50,330,305
Golden Eagle	1,175,000	1,098,582	1,104,593
Adele Site Programming (Schedule 4)	1,289,306	639,408	2,033,424
Emergency Foster Care Stand By Fees	14,000	(895)	895
SCO Liaison Co-ordinator	-	177,500	177,501
Deferred revenue - recognized	153,980	102,455	207,190
Customary Care (Schedule 6)	244,769	113,688	101,621
Total Province of Manitoba	58,191,313	58,207,674	58,238,974
Department of Indigenous Services Canada (ISC)			
IT Capacity Development (Schedule 2, 7)	250,000	250,000	250,000
Regional Advisory Committee (Schedule 8)	64,525	70,000	98,000
Distinct Needs Assessment (Schedule 9)	-	-	25,000
Phoenix Sinclair Inquiry (Schedule 10)	-	-	50,000
Culturally-based Programs and Tools (Schedule 11)	75,000	75,000	-
Total Department of Indigenous Services Canada	389,525	395,000	423,000
Agency			
Rents and secondments (Schedule 1)	203,519	285,096	263,193
IT Support (Schedule 2)	550,000	449,439	447,442
Morningstar	-	-	14,523
Total agency	753,519	734,535	725,158
Other			
Rent (Schedule 1)	80,979	80,979	94,826
IT Support (Schedule 2)	-	20,250	-
Education and Training (Schedule 5)	-	7,098	1,650
Miscellaneous	-	4,151	-
Total other	80,979	112,478	96,476
	59,415,336	59,449,687	59,483,608
Expenses			
Network Core			
Staffing (Schedule 1)	2,654,039	2,564,176	2,752,955
Operating (Schedule 1)	639,373	705,547	763,326
Education and Training (Schedule 5)	483,039	441,843	410,340
IT Support (Schedule 2)	1,607,397	1,679,337	1,533,212
Agency Grants (Schedule 3)	51,050,296	51,928,158	50,330,305
Office moving expenses	-	410	93,126
Programming			
Golden Eagle	1,175,000	1,098,582	1,104,593
Adele Site Programming (Schedule 4)	1,289,306	639,408	2,035,299
Morningstar	-	-	15,915
SCO Liaison Co-ordinator	-	177,500	177,500
Customary Care (Schedule 6)	209,912	113,688	101,621
Age of Majority	73,231	46,640	21,533
Emergency Foster Care Stand by Fees	14,000	(22)	1,285
Stepping out on Saturdays	57,500	55,815	39,789
Regional Advisory Committee (Schedule 8)	53,725	84,829	69,462
Culturally-Based Programs and Tools (Schedule 11)	159,467	161,002	15,741
	59,466,285	59,696,913	59,466,002
Excess (deficiency) before amortization	(50,949)	(247,226)	17,606
Amortization	373,347	408,038	415,572
Deficiency before other items	(424,296)	(655,264)	(397,966)
Bad debt expense	-	(10,462)	(57,297)
Debt forgiveness on discontinued operations	232,341	1,104,859	86,743
Gain (loss) on disposal of capital assets	-	(126,019)	-
Excess (deficiency) of revenue over expenses	(191,955)	313,114	(368,520)
Net assets, beginning of year	-	1,505,421	1,873,941
Net assets, end of year	\$ (191,955)	\$ 1,818,535	\$ 1,505,421

SOUTHERN FIRST NATIONS NETWORK OF CARE Statement of Cash Flows

For the year ended March 31	2018	2017
Cash Flows from Operating Activities		
Excess (deficiency) of revenue over expenses	\$ 313,114	\$ (368,520)
Adjustments for items not involving cash		
Amortization of capital assets	408,038	415,572
Loss (gain) on disposal of capital assets	126,019	(19,938)
	<u>847,171</u>	<u>27,114</u>
Changes in non-cash working capital balances		
Accounts receivable	(339,302)	1,168,261
Prepaid expenses and deposits	(93,773)	164,360
Accounts payable and accrued liabilities	(411,220)	(945,004)
Deferred revenue	(212,638)	(227,199)
	<u>(209,762)</u>	<u>187,532</u>
Cash Flows from Capital Activities		
Purchase of capital assets	(512,885)	(199,733)
Proceeds on capital lease	261,549	-
Repayment of capital lease	(15,888)	-
	<u>(267,224)</u>	<u>(199,733)</u>
Net decrease in cash during the year	(476,986)	(12,201)
Cash and cash equivalents, beginning of year	1,311,844	1,324,045
Cash and cash equivalents, end of year	\$ 834,858	\$ 1,311,844

SOUTHERN FIRST NATIONS NETWORK OF CARE

Notes to Financial Statements

For the year ended March 31, 2018

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 "Southern Network") 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. On November 15, 2015, the legal name was changed to Southern First Nations Network of Care.

The Southern Network 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 Southern Network 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 Southern Network 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 Network 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 Southern Network are the responsibility of management.

(c) Basis of Accounting

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

(d) Revenue Recognition

The Southern Network 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.

(e) 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.

SOUTHERN FIRST NATIONS NETWORK OF CARE

Notes to Financial Statements

For the year ended March 31, 2018

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

(f) 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.

(g) 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.

(h) 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.

SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

For the year ended March 31, 2018

2. Accounts Receivable

	2018	2017
Department of Indigenous Services Canada	\$ -	\$ 25,000
Due from agencies	657,781	398,747
Due from Province of Manitoba		
Golden Eagle	91,153	181,826
IT Support	235,067	235,067
Adele Site Programming	69,217	327,950
Stabilization	-	195,010
Differential Response	872,250	-
Other	120,939	291,955
GST receivable	120,762	148,116
Other	18,196	42,392
	\$ 2,185,365	\$ 1,846,063

3. Capital Assets

	2018			2017		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Computer equipment under lease (Note 12)	\$ 229,862	\$ 34,479	\$ 195,383	\$ -	\$ -	\$ -
Computer equipment	3,654,161	2,918,738	735,423	4,672,116	3,812,886	859,230
Furniture and fixtures	206,184	139,655	66,529	454,308	348,553	105,755
Leasehold improvements	1,221,272	673,455	547,817	1,221,272	619,932	601,340
	\$ 5,311,479	\$ 3,766,327	\$ 1,545,152	\$ 6,347,696	\$ 4,781,371	\$ 1,566,325

SOUTHERN FIRST NATIONS NETWORK OF CARE

Notes to Financial Statements

For the year ended March 31, 2018

4. Due from Agencies and Due to Province of Manitoba

The Province of Manitoba advanced the Southern Network a working capital advance in the amount of \$6,200,026 (\$6,200,026 in 2017), which in turn was advanced by the Southern Network to the agencies. The advances are repayable by the Southern Network if the Southern Network's operations cease. The amounts due from the agencies have no fixed terms of repayment and are non-interest bearing.

	2018	2017
Animikii-Ozoson 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
Sagkeeng Child and Family Services	662,036	662,036
Southeast Child and Family Services	1,368,830	1,368,830
West Region Child and Family Services	1,235,600	1,235,600
	\$ 6,200,026	\$ 6,200,026

5. Accounts Payable and Accrued Liabilities

	2018	2017
Due to agencies	\$ 1,187,535	\$ 1,366,252
Trade payables	283,404	574,077
Accrued expenses	351,413	292,894
Social fund	1,692	2,042
	\$ 1,824,044	\$ 2,235,265

SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

For the year ended March 31, 2018

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. Deferred revenue is comprised of:

	2018	2017
CFSIS/SDM compliance	\$ 558,954	\$ 645,698
Age of Majority	130,850	192,251
Stepping out on Saturdays	62,601	66,751
Customary care	90,017	150,360
	\$ 842,422	\$ 1,055,060

7. Revenue from Province of Manitoba

Revenue as per Province of Manitoba confirmation	\$ 69,976,043
Add:	
Current years receivables	2,385
CSA withheld from operating grants	1,783,841
	1,786,226
Deduct:	
Funding of prior year accounts receivable	50,470
Current year payable	1,854
Revenue deferred during the year	35,207
Advance funding received for next year	13,467,064
	13,554,595
Revenue from Province of Manitoba	\$ 58,207,674

SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

For the year ended March 31, 2018

8. Commitments

The Southern Network has entered into various lease agreements for premises for its operations and to support other agencies and programs expiring between July 2018 and January 2029.

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

2019	\$	805,142
2020		762,750
2021		762,750
2022		653,500
2023		435,000

9. Employment Benefits

Pension Benefits

The Southern Network has a defined contribution pension plan for its employees. Employees contribute at least 4% of their salaries and the Southern Network contributes 5%. The Southern Network's total pension contribution for 2018 was \$142,335 (\$174,515 in 2017).

Sick Leave Benefits

Employees of the Southern Network 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 Southern Network.

10. Comparative Figures

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

SOUTHERN FIRST NATIONS NETWORK OF CARE

Notes to Financial Statements

For the year ended March 31, 2018

11. Financial Risk Management

The Southern Network is exposed to different types of risk in the normal course of operations, including credit risk and market risk. The Southern Network'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 Southern Network'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 Southern Network to credit risk consist principally of accounts receivable.

The Southern Network's maximum exposure to credit risk without taking account of any collateral or other credit enhancements is \$2,185,365 (\$1,846,063 at March 31, 2017).

The Southern Network 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 Southern Network is not exposed to significant interest rate risk as its cash and investments are held in short-term or variable rate products.

The Southern Network 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 Southern Network will encounter difficulty in meeting financial obligations as they become due, and arises from the Southern Network's management of working capital. The Southern Network'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.

SOUTHERN FIRST NATIONS NETWORK OF CARE
Notes to Financial Statements

For the year ended March 31, 2018

12. Obligations Under Capital Leases

	2018	2017
Computer hardware equipment lease repayable by monthly installments of \$1,507 beginning April 11, 2018, interest rate of 3.25%, due March 11, 2021.	\$ 58,692	\$ -
Computer hardware equipment lease repayable by monthly installments of \$5,340 beginning April 11, 2018, interest rate of 3.25%, due March 11, 2021.	186,969	-
	245,661	-
Current portion	82,163	-
	\$ 163,498	\$ -

Minimum lease repayments are as follows:

2019	\$ 82,163
2020	82,163
2021	81,335
Total minimum lease payments	\$ 245,661

Option to purchase each agreement for \$1 at the end of the term.

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 1
Statement of Revenues and Expenditures -
Network Core
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Province of Manitoba			
Core grant	\$ 2,892,125	\$ 2,898,823	\$ 2,895,734
Other	122,714	-	137,538
	<u>3,014,839</u>	<u>2,898,823</u>	<u>3,033,272</u>
Agency			
Rent	52,575	70,110	71,828
Secondments	150,944	214,986	191,365
	<u>203,519</u>	<u>285,096</u>	<u>263,193</u>
Other			
Rent	80,979	80,979	94,826
	<u>3,299,337</u>	<u>3,264,898</u>	<u>3,391,291</u>
Expenses			
Staffing			
Salaries and benefits	2,594,039	2,502,445	2,636,471
Training - staff	25,000	15,670	69,159
Travel - staff	25,000	22,305	36,231
Health and education tax levy	10,000	21,776	8,977
Recruitment	-	1,980	2,117
	<u>2,654,039</u>	<u>2,564,176</u>	<u>2,752,955</u>
Operations			
Rent	242,918	218,741	224,921
Reimbursable rent	133,554	151,089	151,089
Professional fees	70,000	114,608	120,782
Board costs	43,000	50,852	63,689
Office supplies	30,000	42,832	40,429
Insurance	27,000	27,671	37,173
Telephone and fax	25,001	19,374	25,874
Annual general meeting	15,000	22,643	22,659
Operational planning	19,200	3,028	20,366
Community relations	15,000	6,430	16,497
Repairs and maintenance	2,200	23,720	15,730
Agency relations	11,500	5,218	15,214
Interest	-	13,323	-
Bank service charges	5,000	4,654	8,259
Website	-	650	-
Miscellaneous	-	714	644
	<u>639,373</u>	<u>705,547</u>	<u>763,326</u>
	<u>3,293,412</u>	<u>3,269,723</u>	<u>3,516,281</u>
Deficiency of revenue over expenses	\$ 5,925	\$ (4,825)	\$ (124,990)

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 2
Statement of Revenues and Expenditures -
IT Support
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Province of Manitoba	\$ 712,400	\$ 713,017	\$ 713,017
ISC - Capacity Development	250,000	250,000	250,000
Agency	550,000	449,439	447,442
Other	-	20,250	-
	1,512,400	1,432,706	1,410,459
Expenses			
Salaries and benefits	634,477	637,882	573,343
Internet	500,000	547,035	462,465
Information technology	403,320	444,412	451,957
Rent data centre	33,600	31,481	14,471
Professional fees	-	-	12,597
Travel	10,000	11,868	10,521
Telephone and fax	6,000	6,434	6,174
Training and development	20,000	225	1,684
	1,607,397	1,679,337	1,533,212
Deficiency of revenue over expenses before capital asset purchases	(94,997)	(246,631)	(122,753)
Capital asset purchases	245,250	502,987	174,753
Deficiency of revenue over expenses	\$ (340,247)	\$ (749,618)	\$ (297,506)

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 3
Statement of Revenues and Expenditures -
Agency Grants
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Province of Manitoba	\$ 51,050,296	\$ 51,928,158	\$ 50,330,305
Expenses			
Protection	26,012,990	26,527,052	26,012,990
Central support	13,724,508	14,192,854	12,659,571
Core	6,607,163	6,607,164	6,607,163
Prevention	3,830,268	3,830,274	3,830,267
Other	1,550,126	1,008,800	1,158,800
CFSIS data entry clerk	558,954	558,955	558,954
Family care	-	-	541,263
Workload relief	224,000	224,000	224,000
Stabilization	-	450,265	195,010
Designated intake	76,086	76,086	76,086
Vacancy management	(1,533,799)	(1,547,292)	(1,533,799)
	51,050,296	51,928,158	50,330,305
Excess of revenue over expenses	\$ -	\$ -	\$ -

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 4
Statement of Revenues and Expenditures -
Adele Site Programming
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Province of Manitoba	\$ 1,289,306	\$ 639,408	\$ 2,033,424
Expenses			
Programming	675,586	-	1,421,169
Rent	455,900	465,547	465,190
Building maintenance	125,000	138,081	121,228
Utilities	24,524	27,386	18,709
Insurance	7,785	7,404	8,021
Professional fees	-	126	1,027
Telephone and fax	511	864	(45)
	1,289,306	639,408	2,035,299
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ (1,875)

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 5
Statement of Revenues and Expenditures -
Education and Training
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Province of Manitoba	\$ 536,723	\$ 536,938	\$ 537,156
Miscellaneous	-	7,098	1,650
	536,723	544,036	538,806
Expenses			
Rent	161,945	145,816	151,998
Salaries and benefits	74,697	81,098	146,534
Training - agency	214,537	163,707	67,997
Office supplies	1,560	15,724	17,258
Insurance	18,000	18,061	13,411
Building maintenance	10,000	9,808	8,104
Travel	1,800	1,999	3,423
Telephone and fax	-	1,731	1,615
Staff professional development	500	3,899	-
	483,039	441,843	410,340
Excess of revenue over expenses	\$ 53,684	\$ 102,193	\$ 128,466

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 6
Statement of Revenues and Expenditures -
Customary Care
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Province of Manitoba			
Network	\$ 196,019	\$ 97,438	\$ 85,371
Agency	48,750	16,250	16,250
	<u>244,769</u>	<u>113,688</u>	<u>101,621</u>
Expenses			
Salaries and benefits	94,349	93,919	82,692
Travel	6,713	1,474	2,491
Meetings	35,100	320	188
Telephone	-	653	-
Supplies	20,000	1,020	-
Training	5,000	52	-
Programming			
Agency	48,750	16,250	16,250
	<u>209,912</u>	<u>113,688</u>	<u>101,621</u>
Excess of revenues over expenses	\$ 34,857	\$ -	\$ -

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 7
Statement of ISC Funding and Expenditures -
Capacity Development
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
ISC contribution	\$ 250,000	\$ 250,000	\$ 250,000
Expenses			
Virtual	-	-	213,050
VoIP	-	-	36,950
Agency CMB System	155,000	177,697	-
Authority Centralized Database	25,000	54,282	-
Internal Database	60,000	18,021	-
Case Management System	10,000	-	-
	250,000	250,000	250,000
Excess of revenue over expenses	\$ -	\$ -	\$ -

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 8
Statement of ISC Funding and Expenditures -
Regional Advisory Committee
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
ISC			
Regional Advisory Committee	\$ 3,000	\$ 1,635	\$ 13,500
Funding Model Working Group	30,000	14,138	68,000
North South Meeting	31,525	54,227	16,500
	64,525	70,000	98,000
Expenses			
Regional Advisory Committee	3,000	1,636	1,673
Funding Model Working Group	30,000	28,966	40,908
North South Meeting	20,725	54,227	25,501
Youth Engagement Committee	-	-	1,380
	53,725	84,829	69,462
Administrative costs	-	12,724	14,700
Funding model development support	-	-	13,838
	53,725	97,553	98,000
Excess (deficiency) of revenue over expenses	\$ 10,800	\$ (27,553)	\$ -

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 9
Statement of ISC Funding and Expenditures -
Distinct Needs Assessment
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Distinct Needs Assessment	\$ -	\$ -	25,000
Expenses			
Distinct Needs Assessment Support	-	-	25,000
Excess of revenue over expenses	\$ -	\$ -	-

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 10
Statement of ISC Funding and Expenditures -
Phoenix Sinclair Inquiry
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Phoenix Sinclair Inquiry	\$ -	\$ -	50,000
Expenses			
Phoenix Sinclair Inquiry Support	-	-	50,000
Excess of revenue over expenses	\$ -	\$ -	-

SOUTHERN FIRST NATIONS NETWORK OF CARE
Schedule 11
Statement of ISC Funding and Expenditures -
Culturally-Based Programs and Tools
(Unaudited)

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
ISC Contributions	\$ 75,000	\$ 75,000	\$ -
Expenses			
Salaries and Benefits	119,467	129,139	-
Travel	-	1,378	-
Telephone and fax	-	1,055	-
Cultural Expenses	20,000	4,776	2,357
Elders Council	20,000	24,654	13,384
	159,467	161,002	15,741
Deficiency of revenue over expenses	\$ (84,467)	\$ (86,002)	\$ (15,741)