

Southern First Nations Network of Care
Financial Statements
March 31, 2020

Independent Auditor's Report

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

Opinion

We have audited the financial statements of Southern First Nations Network of Care (the "Organization"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations 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 the Organization as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for government not-for-profit organizations.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information presented in the attached schedules 1 to 9 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such supplementary information has been subjected only to auditing procedures applied in the audit of 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 accounting standards for government not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Winnipeg, Manitoba

September 10, 2020

MNP LLP

Chartered Professional Accountants

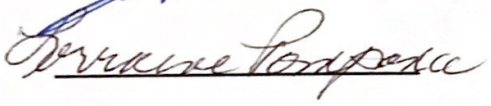
Southern First Nations Network of Care
Statement of Financial Position

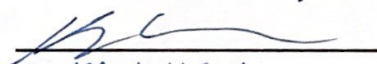
As at March 31, 2020

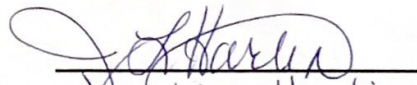
	2020	2019
Assets		
Current		
Cash	1,159,523	1,166,526
Accounts receivable (Note 3)	1,100,354	997,636
Prepaid expenses	132,230	261,607
	2,392,107	2,425,769
Due from Agencies (Note 4)	5,717,026	5,717,026
Capital assets (Note 5)	1,130,883	1,405,535
	9,240,016	9,548,330
Liabilities		
Current		
Accounts payable and accruals (Note 6)	1,436,290	1,652,428
Deferred revenue (Note 7)	1,581,148	833,159
Current portion of capital lease obligations (Note 8)	77,583	87,930
	3,095,021	2,573,517
Capital lease obligations (Note 8)	-	71,771
Due to Province of Manitoba (Note 4)	5,717,026	5,717,026
	8,812,047	8,362,314
Net Assets		
Net assets	427,969	1,186,016
	9,240,016	9,548,330

Approved by:


Margaret Swan




KYRA WILSON


Josephine Hartin

The accompanying notes are an integral part of these financial statements financial statements

Southern First Nations Network of Care

Statement of Operations

For the year ended March 31, 2020

	2020 Budget	2020	2019
Revenue			
Province of Manitoba (Note 9)			
Network Core (Schedule 1)	3,123,823	3,034,524	2,941,835
Golden Eagle (Schedule 1)	-	-	1,106,239
IT Support (Schedule 2)	712,400	711,272	712,400
Agency Grants (Schedule 3)	51,928,248	-	51,928,247
Adele Site Programming (Schedule 4)	627,757	607,636	609,756
Education and Training (Schedule 5)	536,937	536,937	536,937
Customary Care (Schedule 6)	100,308	96,517	118,275
FASD (Schedule 7)	-	-	74,076
Single Envelope Funding (Schedule 10)	-	88,740,252	-
SCO Liaison Co-ordinator (Schedule 11)	177,500	140,000	177,500
Age of Majority (Schedule 13)	53,380	14,715	8,457
Total Province of Manitoba	57,260,353	93,881,854	58,213,722
Department of Indigenous Services Canada (ISC)			
Corporate Restructure (Schedule 14)	250,000	154,000	-
IT Capacity Development (Schedule 2)	-	-	100,537
Regional Advisory Committee (Schedule 8)	70,000	113,000	90,000
Culturally-based programs and tools (Schedule 9)	-	-	149,463
Total Department of Indigenous Services Canada	320,000	267,000	340,000
Agency			
Rents and secondments (Schedule 1)	5,423	13,916	46,740
IT Support (Schedule 2)	528,976	352,097	448,976
SCO Liaison Co-ordinator (Schedule 11)	-	22,024	136,906
Restoring the Sacred Bond (Schedule 12)	1,079,400	1,108,635	-
Total Agency	1,613,799	1,496,672	632,622
Other			
Rent and other (Schedule 1)	1,200	43,811	34,700
IT Support (Schedule 2)	171,600	69,156	63,223
Education and Training (Schedule 5)	15,000	14,817	19,929
FASD (Schedule 7)	40,924	46,444	-
Age of Majority (Schedule 13)	43,099	11,933	-
Total Other	271,823	186,161	117,852
	59,465,975	95,831,687	59,304,196

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care

Statement of Operations

For the year ended March 31, 2020

	2020 <i>Budget</i>	2020	2019
Expenses			
Network Core (Schedule 1)	3,068,530	3,253,121	3,082,990
IT Support (Schedule 2)	1,803,136	1,713,164	1,726,705
Agency Grants (Schedule 3)	51,928,248	-	51,928,247
Education and Training (Schedule 6)	451,937	312,943	405,258
Programming			
Golden Eagle (Schedule 1)	-	-	1,126,484
Adele Site Programming (Schedule 5)	627,757	614,832	609,756
Customary Care (Schedule 7)	100,308	96,517	118,275
FASD (Schedule 8)	40,924	46,444	74,076
Regional Advisory Committee (Schedule 9)	70,000	82,677	81,091
Culturally-Based Programs and Tools (Schedule 10)	157,126	85,345	149,463
Single Envelope Funding (Schedule 4)	-	88,740,252	-
SCO Liaison Co-ordinator (Schedule 11)	177,500	177,349	314,406
Restoring the Sacred Bond (Schedule 12)	887,400	1,108,635	-
Age of Majority (Schedule 13)	96,479	26,648	8,457
	59,409,345	96,257,927	59,625,208
Excess (deficiency) before amortization and other items	56,630	(426,240)	(321,012)
Amortization	(420,000)	(331,807)	(377,928)
Excess (deficiency) before other items	(363,370)	(758,047)	(698,940)
Bad debt expense	-	-	(15,939)
Debt forgiveness on discontinued operations	-	-	82,360
Excess (deficiency) of revenues over expenses	(363,370)	(758,047)	(632,519)
Net assets, beginning of year	1,186,016	1,186,016	1,818,535
Net assets, end of year	822,646	427,969	1,186,016

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Statement of Cash Flows
For the year ended March 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Deficiency of revenue over expenses	(758,047)	(632,519)
Amortization of capital assets	331,807	377,928
	(426,240)	(254,591)
Changes in working capital accounts		
Accounts receivable	(102,718)	1,187,727
Prepaid expenses and deposits	129,377	(96,319)
Accounts payable and accruals	(216,138)	(171,616)
Deferred contributions	747,989	(9,263)
	132,270	655,938
Capital activities		
Repayment of capital lease	(82,118)	(85,960)
Purchases of tangible capital assets	(57,155)	(238,310)
	(139,273)	(324,270)
Increase (decrease) in cash	(7,003)	331,668
Cash, beginning of year	1,166,526	834,858
Cash, end of year	1,159,523	1,166,526

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care

Notes to the Financial Statements

For the year ended March 31, 2020

1. Incorporation and nature of the organization

The First Nations of Southern Manitoba Child and Family Services Authority (the "Organization") 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 Organization 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 Organization 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 Organization is controlled by the Southern Chiefs' Organization Inc. as they have the ability to appoint the Board of Directors. During the year, the Organization paid \$140,000 (2019 - \$177,500) to Southern Chiefs' Organization Inc.. This transaction was recorded at the exchange amount which is the amount established and agreed to by the related parties.

The Organization 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 Organization must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for government not-for-profit organizations and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Revenue recognition

The Organization 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.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the following methods at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Years
Computers	declining balance	30 %
Furniture and fixtures	declining balance	20 %
Leasehold improvements	straight-line	16 years

Long-lived assets

Long-lived assets consist of capital assets with finite useful lives. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Southern First Nations Network of Care

Notes to the Financial Statements

For the year ended March 31, 2020

2. Significant accounting policies *(Continued from previous page)*

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a declining balance basis, over their estimated useful lives. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for government not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable and due from agencies are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. No allowance has been recorded in the year. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess (deficiency) of revenues and expenses in the periods in which they become known.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 Related Party Transactions.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

The Organization subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published prices. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

3. Accounts receivable

	2020	2019
Due from Province of Manitoba		
Golden Eagle	-	92,948
IT Support	-	193,385
Adele Site Programming	-	12,526
Other	-	85,940
Department of Indigenous Services Canada	267,000	15,298
Due from Agencies	682,526	546,094
GST receivable	30,357	23,291
Other	113,268	28,154
Southern Chiefs' Organization Inc.	7,203	-
	1,100,354	997,636

Southern First Nations Network of Care Notes to the Financial Statements

For the year ended March 31, 2020

4. Due from Agencies and Due to Province of Manitoba

The Province of Manitoba advanced the Organization a working capital advance in the amount of \$5,717,026 (2019 - \$5,717,026), which in turn was advanced by the Organization to the agencies. The advances are repayable by the Organization if the Organization's operations cease. The amounts due from the agencies and due to the Province of Manitoba have no fixed terms of repayment and are non-interest bearing.

	2020	2019
Animikii-Ozozon Child and Family Services	1,204,000	1,204,000
Child and Family All Nations Coordinated Response Network	55,400	55,400
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
	5,717,026	5,717,026

5. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	2020 Net book value
Computers	4,179,488	3,530,295	649,193
Furniture and fixtures	206,184	166,267	39,917
Leasehold improvements	856,359	414,586	441,773
	5,242,031	4,111,148	1,130,883

	<i>Cost</i>	<i>Accumulated amortization</i>	2019 <i>Net book value</i>
Computers	4,122,333	3,264,317	858,016
Furniture and fixtures	206,184	152,961	53,223
Leasehold improvements	856,359	362,063	494,296
	5,184,876	3,779,341	1,405,535

Computers includes assets under capital lease with a gross cost of \$249,688 (2019 - \$249,688), and accumulated amortization of \$124,898 (2019 - \$71,416).

Southern First Nations Network of Care Notes to the Financial Statements

For the year ended March 31, 2020

6. Accounts payable and accruals

	2020	2019
Due to Agencies	607,907	961,789
Trade payables	310,478	209,671
Accrued expenses	500,537	477,649
Social fund	4,718	3,319
Southern Chiefs' Organization Inc.	12,650	-
	1,436,290	1,652,428

7. 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:

	2020	2019
CFSIS/SDM compliance	558,954	558,954
Age of Majority	257,540	175,775
Stepping out on Saturdays	-	26,049
Customary Care	74,772	72,381
Stepping Out on Saturdays - FASD	51,448	-
Single Envelope Funding	90,037	-
Restoring the Sacred Bond	548,397	-
	1,581,148	833,159

8. Capital lease obligations

	2020	2019
Computer hardware equipment lease repayable by monthly installments of \$1,507 including interest of 3.25%, due March 2021	18,473	38,076
Computer hardware equipment lease repayable by monthly installments of \$5,340 including interest of 3.25%, due March 2021	59,110	121,625
	77,583	159,701
Less: current portion	77,583	87,930
	-	71,771

Future minimum lease payments related to the obligations under capital lease are as follows:

	2021	79,073
	79,073	79,073
Less: imputed interest	(1,490)	(1,490)
	77,583	77,583
Less: current portion	(77,583)	(77,583)
	-	-

Southern First Nations Network of Care Notes to the Financial Statements

For the year ended March 31, 2020

9. Revenue from Province of Manitoba

	2020	2019
Revenue as per Province of Manitoba confirmation	93,197,756	57,364,411
Add:		
Current year receivable	153,191	1,854
CSA withheld from operating grants	899,996	1,726,516
Deferred revenue recognized during the year	59,146	39,071
	1,112,333	1,767,441
Deduct:		
Funding of prior year accounts receivable	198,964	872,250
Revenue netted against expenses	-	300
Revenue deferred during the year	229,270	45,580
	428,234	918,130
Revenue from Province of Manitoba - statement of operations	93,881,854	58,213,722

10. Commitments

The Organization has entered into various lease agreements for its premise for its operations and to support other agencies and programs expiring January 2029. The estimated minimum annual payments are as follows:

2021	1,006,000
2022	750,000
2023	508,000
2024	508,000
2025	706,000

11. Employee benefits

Pension benefits

The Organization has a defined contribution pension plan for its employees. Employees contribute at least 4% of their salaries and the Organization contributes 5%. The Organization's total pension contribution for 2020 was \$141,515 (2019 - \$144,955).

Sick leave benefits

Employees of the Organization 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 Organization.

12. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations.

The Organization's maximum exposure to credit risk without taking into account of any collateral or other credit enhancements is \$1,100,354 (2019 - \$997,636).

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

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset. The Organization'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, due from agencies, accounts receivable, due to Province of Manitoba, capital lease obligations and accounts payable and accruals approximate their fair value due to the relatively short periods to maturity of these items or because they are receivable or payable on demand.

13. Contingent liabilities

The funding agencies may disallow certain expenses, deeming them to be ineligible. Adjustments, if any, for disallowed expenses will be accounted for in the year of determination.

The Organization has been named as a defendant in five claims. These claims remain at an early stage, and as litigation is subject to many uncertainties, it is not possible to predict the ultimate outcome of these lawsuits or to estimate the loss, if any, which may result. No accrual has been made related to these claims.

14. Economic dependence

The Organization's primary source of revenue are from the Province of Manitoba. The Organization's ability to continue viable operations is depended on this funding.

15. Significant event

In March 2020, the World Health Organization declared a global pandemic known as COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. The outbreak has resulted in incremental costs to the Organization, the total amounts of which are unknown at this time. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

Southern First Nations Network of Care

Schedule 1 - Schedule of Revenue and Expenditures - Network Care

For the Year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba			
Core Grant	3,123,823	3,034,524	2,941,835
Golden Eagle	-	-	1,106,239
Agency			
Rent	5,423	13,916	46,740
Rent, interest and other	1,200	43,811	34,700
	3,130,446	3,092,251	4,129,514
Expenses			
Agency relations	4,000	1,302	48,135
Annual general meeting	15,000	14,751	14,025
Bank and service charges	3,500	4,733	3,796
Board costs	53,624	80,359	41,382
Community relations	2,500	4,836	5,381
Golden Eagle	-	-	1,106,239
Information technology	-	2,824	-
Insurance	36,657	48,129	41,718
Interest	950	1,061	1,361
Miscellaneous	5,870	-	92
Office supplies	33,000	50,080	34,420
Operations planning	10,000	10,006	-
Professional fees	77,400	205,857	117,774
Recruitment	-	2,934	(642)
Reimbursable rent	-	-	46,740
Rent	280,395	284,768	308,640
Repairs and maintenance	1,700	5,061	15,721
Salaries and benefits	2,483,618	2,475,819	2,357,982
Telephone and fax	20,436	19,544	22,360
Training	8,530	6,682	9,756
Travel	30,600	33,457	33,934
Website	750	918	660
	3,068,530	3,253,121	4,209,474
Excess (deficiency) of revenue over expenses			
before amortization and administrative fees	61,916	(160,870)	(79,960)
Administrative fees	-	12,164	-
Amortization	(420,000)	(331,807)	(377,928)
Excess (deficiency) of revenues over expenses	(358,084)	(480,513)	(457,888)

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 2 - Schedule of Revenue and Expenditures - IT Support

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	712,400	711,272	712,400
ISC - Capacity Development	-	-	100,537
Agency	528,976	352,097	448,976
Authorities	171,600	4,200	45,000
Other	-	64,956	18,223
	1,412,976	1,132,526	1,325,136
Expenses			
Information technology	540,862	602,774	504,301
Interest	13,533	4,144	8,620
Internet	505,000	418,541	502,704
Meetings	-	305	250
Professional fees	30,000	-	4,384
Rent data centre	28,000	29,931	24,789
Salaries and benefits	648,741	638,865	652,960
Telephone and fax	6,000	5,074	5,805
Training and development	11,000	-	11,310
Travel	15,000	10,224	8,487
Utilities	5,000	3,306	3,095
	1,803,136	1,713,164	1,726,705
Excess (deficiency) of revenues over expenses	(390,160)	(580,638)	(401,569)

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 3 - Schedule of Revenue and Expenditures - Agency Grants

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	51,928,248	-	51,928,247
Expenses			
Central support	14,192,854	-	13,982,354
CFSIS data entry clerk	558,955	-	558,955
Core	6,607,164	-	6,607,165
Designation intake	76,086	-	76,086
Other	1,008,800	-	1,008,800
Prevention	3,830,274	-	3,830,271
Protection	26,527,052	-	28,043,120
Rate adjustment	-	-	(1,031,649)
Stabilization	450,265	-	-
Vacancy management	(1,547,202)	-	(1,581,355)
Workload relief	224,000	-	434,500
	51,928,248	-	51,928,247
Excess (deficiency) of revenues over expenses	-	-	-

Southern First Nations Network of Care
Schedule 4 - Schedule of Revenue and Expenditures - Single Envelope Funding

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	-	88,740,252	-
Expenses			
Agency Grants-ANCR	-	15,014,583	-
Agency Grants-ANISHINAABE CFS	-	11,374,953	-
Agency Grants-ANIMIKII OZOSON CFS	-	7,718,048	-
Agency Grants-DAKOTA OJIBWAY CFS	-	9,463,735	-
Agency Grants-INTERTRIBAL CFS	-	3,474,938	-
Agency Grants-PEGUIS CFS	-	6,282,378	-
Agency Grants-SAGKEENG CFS	-	6,816,718	-
Agency Grants-SANDY BAY CFS	-	3,182,377	-
Agency Grants-SOUTHEAST CFS	-	13,171,698	-
Agency Grants-WEST REGION CFS	-	12,240,824	-
	-	88,740,252	-
Excess (deficiency) of revenues over expenses	-	-	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 5 - Schedule of Revenue and Expenditures - Adele Site Programming

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	627,757	607,636	609,756
Expenses			
Agency grant	-	2,790	-
Building maintenance	289,200	88,191	110,351
Insurance	10,479	10,228	7,368
Rent	313,230	486,561	469,844
Telephone and fax	486	645	650
Utilities	14,362	26,417	21,543
	627,757	614,832	609,756
Excess (deficiency) of revenues over expenses	-	(7,196)	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 6 - Schedule of Revenue and Expenditures - Education and Training

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	536,937	536,937	536,937
Miscellaneous	15,000	14,817	19,929
	551,937	551,754	556,866
Expenses			
Building maintenance	7,500	948	6,442
Insurance	16,567	19,642	12,353
Interest	949	1,043	1,149
Office supplies	14,000	7,524	13,796
Rent	117,833	119,884	117,833
Salaries and benefits	89,449	58,602	84,975
Telephone and fax	1,000	1,093	1,073
Training - agency	166,139	103,422	166,683
Training - staff	37,000	45	-
Travel	1,500	741	954
	451,937	312,943	405,258
Excess (deficiency) of revenues over expenses	100,000	238,811	151,608

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 7 - Schedule of Revenue and Expenditures - Customary Care

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba			
Network	100,308	96,517	102,025
Agency	-	-	16,250
	100,308	96,517	118,275
Expenses			
Salaries and benefits	97,143	94,854	97,249
Travel	1,500	574	2,040
Meetings	250	-	-
Telephone	915	1,089	915
Training	500	-	1,821
Programming			
Agency	-	-	16,250
	100,308	96,517	118,275
Excess (deficiency) of revenues over expenses	-	-	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care Schedule 8 - FASD

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	-	-	74,076
Other - FASD	40,924	46,444	-
	40,924	46,444	74,076
Expenses			
Program expenses	40,924	46,444	74,076
	40,924	46,444	74,076
Excess (deficiency) of revenues over expenses	-	-	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care

Schedule 9 - Schedule of ISC Funding and Expenditures - Regional Advisory Committee

For the year ended March 31, 2020

(Unaudited)

	2020 <i>Budget</i>	2020	2019
Revenue			
ISC			
Regional Advisory Committee	70,000	113,000	1,199
North South Meeting	-	-	88,801
	70,000	113,000	90,000
Expenses			
Regional Advisory Committee	70,000	82,677	1,199
North South Meeting	-	-	79,892
	70,000	82,677	81,091
Administrative costs	-	12,164	10,961
	70,000	94,841	92,052
Excess (deficiency) of revenues over expenses	-	18,159	(2,052)

Southern First Nations Network of Care
Schedule 10 - Schedule of ISC Funding and Expenditures -
Culturally Based Programs and Tools

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
ISC contributions	-	-	149,463
Expenses			
Salaries and benefits	114,511	54,729	115,532
Travel	1,500	117	2,590
Telephone and fax	1,115	1,096	1,115
Cultural expenses	20,000	4,228	5,116
Elders council	20,000	25,175	25,110
	157,126	85,345	149,463
Excess (deficiency) of revenues over expenses	(157,126)	(85,345)	-

Southern First Nations Network of Care
Schedule 11 - SCO Liaison Co-ordinator

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	177,500	140,000	177,500
Other - reimbursed expenses agency	-	22,024	136,906
	177,500	162,024	314,406
Expenses			
Reimbursed expenses agency	-	32,065	122,070
Salaries and benefits	-	5,284	14,836
SCO Liaison Co-ordinator	177,500	140,000	177,500
	177,500	177,349	314,406
Excess (deficiency) of revenues over expenses	-	(15,325)	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care Schedule 12 - Restoring the Sacred Bond

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Restoring the Sacred Bond	1,079,400	1,108,635	-
	1,079,400	1,108,635	-
Expenses			
Community relations	35,000	17,261	-
Information technology	34,700	233,353	-
Insurance	-	2,000	-
Interest	-	261	-
Meetings	8,000	4,186	-
Office supplies	2,000	413	-
Professional fees	176,900	146,088	-
Program expense	629,900	627,180	-
Rent	-	8,000	-
Salaries and benefits	-	53,882	-
Training and development	-	3,670	-
Website	900	12,341	-
	887,400	1,108,635	-
Excess (deficiency) of revenues over expenses	192,000	-	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care Schedule 13 - Age of Majority

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Province of Manitoba	53,380	14,715	8,457
Other - age of majority	43,099	11,933	-
	96,479	26,648	8,457
Expenses			
Age of majority	96,479	26,648	8,457
	96,479	26,648	8,457
Excess (deficiency) of revenues over expenses	-	-	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 14 - Corporate Restructure

For the year ended March 31, 2020

(Unaudited)

	2020 Budget	2020	2019
Revenue			
Indigenous Services Canada	250,000	154,000	-
Expenses			
Salaries and benefits	-	-	-
	-	-	-
Excess (deficiency) of revenues over expenses	250,000	154,000	-

The accompanying notes are an integral part of these financial statements