

**SOUTHERN FIRST NATIONS  
NETWORK OF CARE**

**Financial Statements**  
For the year ended March 31, 2017

# **SOUTHERN FIRST NATIONS NETWORK OF CARE**

## **Financial Statements**

**For the year ended March 31, 2017**

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## Independent Auditor's Report

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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, 2017 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, 2017 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 13 through 22 of the financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Winnipeg, Manitoba  
July 17, 2017

**SOUTHERN FIRST NATIONS NETWORK OF CARE  
Statement of Financial Position**

**March 31** **2017** **2016**

**Assets**

**Current Assets**

Cash and cash equivalents	\$ 1,311,844	\$	1,324,045
Accounts receivable (Note 2)	1,846,063		3,014,324
Prepaid expenses	71,514		235,874
	3,229,421		4,574,243

**Capital Assets (Note 3)**

1,566,325 1,762,227

**Due from Agencies (Note 4)**

6,200,026 6,200,026

**\$ 10,995,772** **\$ 12,536,496**

**Liabilities and Fund Balances**

**Current Liabilities**

Accounts payable and accrued liabilities (Note 5)	\$ 2,235,265	\$	3,180,270
Deferred revenue (Note 6)	1,055,060		1,282,259
	3,290,325		4,462,529

**Due to Province of Manitoba (Note 4)**

6,200,026 6,200,026

9,490,351 10,662,555

**Commitments (Note 8)**

**Net Assets**

1,505,421 1,873,941

**\$ 10,995,772** **\$ 12,536,496**

Approved by:

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Treasurer

\_\_\_\_\_ Chief Executive Officer

# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Statement of Operations

For the year ended March 31	2017 Budget (Unaudited)	2017 Actual	2016 Actual
<b>Revenue</b>			
Province of Manitoba (Note 7)			
Network Core (Schedule 1)	\$ 3,154,235	\$ 3,033,272	\$ 2,987,844
Education and Training (Schedule 5)	525,894	537,156	536,723
IT Support (Schedule 2)	906,400	713,017	726,410
Agency Grants (Schedule 3)	47,913,784	50,330,305	48,939,347
Foster Care Backlog Reduction	-	-	107,286
Golden Eagle	293,750	1,104,593	1,094,193
Adele Site Programming (Schedule 4)	540,535	2,033,424	2,076,062
Kinship/Foster Care Recruitment Campaign	-	-	54,755
Emergency Foster Care Stand By Fees	14,000	895	15,845
SCO Liaison Co-ordinator	-	177,501	-
Other	-	-	95,379
Deferred revenue - recognition (Schedule 6)	557,894	308,811	64,997
<b>Total Province of Manitoba</b>	<b>53,906,492</b>	<b>58,238,974</b>	<b>56,698,841</b>
Indigenous and Northern Affairs Canada (INAC)			
IT Capacity Development (Schedule 2, 7)	250,000	250,000	250,000
Regional Advisory Committee (Schedule 8)	98,325	98,000	30,000
Distinct Needs Assessment (Schedule 9)	-	25,000	-
Phoenix Sinclair Inquiry (Schedule 10)	-	50,000	-
<b>Total Indigenous and Northern Affairs Canada</b>	<b>348,325</b>	<b>423,000</b>	<b>280,000</b>
Agency			
Rents and secondments (Schedule 1)	185,293	263,193	-
IT Support (Schedule 2)	450,000	447,442	444,461
Morningstar	17,379	14,523	129,576
<b>Total agency</b>	<b>652,672</b>	<b>725,158</b>	<b>574,037</b>
Other			
Rent (Schedule 1)	98,779	94,826	-
Education and Training (Schedule 5)	10,829	1,650	-
Miscellaneous	3,000	-	37,376
<b>Total other</b>	<b>112,608</b>	<b>96,476</b>	<b>37,376</b>
	<b>55,020,097</b>	<b>59,483,608</b>	<b>57,590,254</b>
<b>Expenses</b>			
Network Core			
Staffing (Schedule 1)	2,681,931	2,752,955	2,463,726
Operating (Schedule 1)	839,704	779,067	516,165
Education and Training (Schedule 5)	453,551	410,340	342,839
IT Support (Schedule 2)	1,566,429	1,533,212	1,282,840
Agency Grants (Schedule 3)	47,913,784	50,330,305	48,939,347
Office moving expenses	105,000	93,126	3,943
Programming			
Golden Eagle	293,750	1,104,593	1,094,193
Adele Site Programming (Schedule 4)	540,535	2,035,299	2,127,837
Morningstar	17,854	15,915	130,311
SCO Liaison Co-ordinator	-	177,500	-
Customary Care (Schedule 6)	222,688	101,621	-
Kinship/Foster Care Recruitment Campaign	-	-	54,755
Foster Care Backlog Reduction	-	-	107,286
Age of Majority	73,231	21,533	37,636
Emergency Foster Care Stand by Fees	14,000	1,285	15,545
Stepping out on Saturdays	57,500	39,789	27,961
Regional Advisory Committee (Schedule 8)	98,325	69,462	47,561
Agency review	-	-	45,000
	<b>54,878,282</b>	<b>59,466,002</b>	<b>57,236,945</b>
<b>Excess before amortization</b>	<b>141,815</b>	<b>17,606</b>	<b>353,309</b>
<b>Amortization</b>	<b>387,237</b>	<b>415,572</b>	<b>448,892</b>
<b>Deficiency before other items</b>	<b>(245,422)</b>	<b>(397,966)</b>	<b>(95,583)</b>
<b>Bad debt expense</b>	<b>-</b>	<b>(57,297)</b>	<b>-</b>
<b>Debt forgiveness on discontinued operations</b>	<b>125,437</b>	<b>86,743</b>	<b>-</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(119,985)</b>	<b>(368,520)</b>	<b>(95,583)</b>
Net assets, beginning of year	-	1,873,941	1,969,524
<b>Net assets, end of year</b>	<b>\$ (119,985)</b>	<b>\$ 1,505,421</b>	<b>\$ 1,873,941</b>

## SOUTHERN FIRST NATIONS NETWORK OF CARE Statement of Cash Flows

<b>For the year ended March 31</b>	<b>2017</b>	<b>2016</b>
<b>Cash Flows from Operating Activities</b>		
Excess (deficiency) of revenue over expenses	\$ (368,520)	\$ (95,583)
Adjustments for items not involving cash		
Amortization of capital assets	415,572	448,892
Gain on disposal of capital assets	(19,938)	-
	<u>27,114</u>	<u>353,309</u>
Changes in non-cash working capital balances		
Accounts receivable	1,168,261	(605,254)
Prepaid expenses and deposits	164,360	(88,028)
Due from agencies	-	(662,036)
Accounts payable and accrued liabilities	(945,004)	82,809
Deferred revenue	(227,199)	341,007
Due to Province of Manitoba	-	662,036
	<u>187,532</u>	<u>83,843</u>
<b>Cash Flows from Capital Activities</b>		
Purchase of capital assets	(199,733)	(271,838)
Proceeds on sale of capital assets	-	6,179
	<u>(199,733)</u>	<u>(265,659)</u>
<b>Net decrease in cash during the year</b>	<b>(12,201)</b>	<b>(181,816)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>1,324,045</b>	<b>1,505,861</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,311,844</b>	<b>\$ 1,324,045</b>

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# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Notes to Financial Statements

**For the year ended March 31, 2017**

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### 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.

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# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Notes to Financial Statements

**For the year ended March 31, 2017**

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### 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, 2017**

### 2. Accounts Receivable

	2017	2016
Indigenous and Northern Affairs Canada	\$ 25,000	\$ 125,000
Due from agencies	398,747	236,744
Due from Province of Manitoba		
Golden Eagle	181,826	181,382
IT Support	235,067	248,460
Adele Site Programming	327,950	420,927
Stabilization	195,010	953,458
Kinship/Foster Care Recruitment Campaign	-	77,805
Customary Care	-	293,004
Other	291,955	338,364
GST receivable	148,116	113,727
Other	42,392	25,453
	<b>\$ 1,846,063</b>	<b>\$ 3,014,324</b>

### 3. Capital Assets

	2017			2016		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Computer equipment	\$ 4,672,116	\$ 3,812,886	\$ 859,230	\$ 4,497,363	\$ 3,498,422	\$ 998,941
Furniture and fixtures	454,308	348,553	105,755	429,328	320,904	108,424
Leasehold improvements	1,221,272	619,932	601,340	1,221,272	566,410	654,862
	<b>\$ 6,347,696</b>	<b>\$ 4,781,371</b>	<b>\$ 1,566,325</b>	<b>\$ 6,147,963</b>	<b>\$ 4,385,736</b>	<b>\$ 1,762,227</b>

## SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

**For the year ended March 31, 2017**

#### 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 2016), 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.

	2017	2016
Animikii-Ozozon Child and Family Services	<b>\$ 1,204,000</b>	\$ 1,204,000
Child and Family All Nations Coordinated Response Network	<b>538,400</b>	538,400
Dakota Ojibway Child and Family Services	<b>689,610</b>	689,610
Intertribal Child and Family Services	<b>121,030</b>	121,030
Peguis Child and Family Services	<b>221,820</b>	221,820
Sandy Bay Child and Family Services	<b>158,700</b>	158,700
Sagkeeng Child and Family Services	<b>662,036</b>	662,036
Southeast Child and Family Services	<b>1,368,830</b>	1,368,830
West Region Child and Family Services	<b>1,235,600</b>	1,235,600
	<b>\$ 6,200,026</b>	\$ 6,200,026

#### 5. Accounts Payable and Accrued Liabilities

	2017	2016
Due to agencies	<b>\$ 1,366,252</b>	\$ 1,846,996
Trade payables	<b>574,077</b>	1,108,870
Accrued expenses	<b>292,894</b>	221,554
Social fund	<b>2,042</b>	2,850
	<b>\$ 2,235,265</b>	\$ 3,180,270

# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Notes to Financial Statements

**For the year ended March 31, 2017**

### 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:

	2017	2016
CFSIS/SDM compliance	<b>\$ 645,698</b>	\$ 732,478
Age of Majority	<b>192,251</b>	228,544
Stepping out on Saturdays	<b>66,751</b>	69,255
Customary care	<b>150,360</b>	251,982
	<b>\$ 1,055,060</b>	\$ 1,282,259

### 7. Revenue from Province of Manitoba

Revenue as per Province of Manitoba confirmation	<b>\$ 70,316,466</b>
Add:	
Deferred revenue amounts recognized as revenue in the year	<b>108,352</b>
Current years receivables	<b>9,470</b>
CSA withheld from operating grants	<b>1,735,637</b>
	<b>1,853,459</b>
Deduct:	
Funding of prior year accounts receivable	<b>763,514</b>
Current year payable	<b>166,510</b>
Revenue deferred during the year	-
Advance funding received for next year	<b>13,000,927</b>
Others	-
	<b>13,930,951</b>
Revenue from Province of Manitoba	<b>\$ 58,238,974</b>

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## SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

**For the year ended March 31, 2017**

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### 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 December 2017 and November 2021.

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

2018	\$	380,333
2019		327,750
2020		327,750
2021		327,750
2022		218,500

### 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 2017 was \$174,515 (\$174,557 in 2016).

#### 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.

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# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Notes to Financial Statements

For the year ended March 31, 2017

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### 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 \$1,846,063 (\$3,014,324 at March 31, 2016).

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**  
**Schedule 1**  
**Statement of Revenues and Expenditures - Network Core**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba			
Core grant	\$ 2,892,125	\$ 2,895,734	\$ 2,781,894
Other	262,110	137,538	205,950
	<b>3,154,235</b>	<b>3,033,272</b>	2,987,844
Agency			
Rent	70,104	71,828	-
Secondments	115,189	191,365	-
	<b>185,293</b>	<b>263,193</b>	-
Other			
Rent	98,779	94,826	-
	<b>3,438,307</b>	<b>3,391,291</b>	2,987,844
<b>Expenses</b>			
Staffing			
Salaries and benefits	2,611,931	2,636,471	2,370,880
Training - staff	25,000	69,159	31,750
Travel - staff	30,000	36,231	41,664
Health and education tax levy	10,000	8,977	6,002
Recruitment	5,000	2,117	13,430
	<b>2,681,931</b>	<b>2,752,955</b>	2,463,726
Operations			
Rent	280,929	224,921	216,011
Reimbursable rent	151,080	151,089	-
Professional fees	105,800	120,782	32,238
Board and administrator costs	77,000	63,689	72,091
Office supplies	30,000	40,429	32,497
Insurance	28,000	37,173	26,711
Telephone and fax	30,000	25,874	25,465
Annual general meeting	15,000	22,659	7,788
Operational planning	19,200	20,366	-
Community relations	30,000	16,497	24,208
Cultural expenses	50,000	15,741	21,644
Repairs and maintenance	7,195	15,730	16,595
Agency relations	11,500	15,214	35,033
Bank service charges	4,000	8,259	5,884
Miscellaneous	-	644	-
	<b>839,704</b>	<b>779,067</b>	516,165
	<b>3,521,635</b>	<b>3,532,022</b>	2,979,891
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (83,328)</b>	<b>\$ (140,731)</b>	<b>\$ 7,953</b>

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

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	\$ 906,400	\$ 713,017	\$ 726,410
INAC - Capacity Development Agency	250,000	250,000	250,000
	<b>450,000</b>	<b>447,442</b>	444,461
	<b>1,606,400</b>	<b>1,410,459</b>	1,420,871
<b>Expenses</b>			
Salaries and benefits	575,645	573,343	533,296
Internet	500,000	462,465	400,202
Information technology	443,784	451,957	316,348
Rent data centre	-	14,471	-
Professional fees	-	12,597	-
Travel	20,000	10,521	18,505
Telephone and fax	5,000	6,174	6,118
Training and development	22,000	1,684	8,371
	<b>1,566,429</b>	<b>1,533,212</b>	1,282,840
<b>Excess (deficiency) of revenue over expenses before capital asset purchases</b>	<b>39,971</b>	<b>(122,753)</b>	138,031
<b>Capital asset purchases</b>	<b>221,027</b>	<b>174,753</b>	271,838
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (181,056)</b>	<b>\$ (297,506)</b>	\$ (133,807)

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

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	<b>\$ 47,913,784</b>	<b>\$ 50,330,305</b>	<b>\$ 48,939,347</b>
<b>Expenses</b>			
Protection	24,483,274	26,012,990	24,483,274
Central support	12,553,664	12,659,571	12,510,569
Core	6,607,171	6,607,163	6,607,172
Prevention	3,415,069	3,830,267	3,830,273
Other	1,008,800	1,158,800	708,801
CFSIS data entry clerk	558,954	558,954	558,961
Family care	541,263	541,263	541,264
Workload relief	224,000	224,000	224,000
Stabilization	-	195,010	953,458
Designated intake	76,086	76,086	76,086
Vacancy management	(1,554,497)	(1,533,799)	(1,554,511)
	<b>47,913,784</b>	<b>50,330,305</b>	<b>48,939,347</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	\$ 540,535	\$ 2,033,424	\$ 2,076,062
<b>Expenses</b>			
Programming	356,184	1,421,169	1,417,972
Rent	142,500	465,190	465,190
Building maintenance	32,500	121,228	124,700
Utilities	7,500	18,709	24,524
Insurance	1,851	8,021	7,785
Professional fees	-	1,027	87,155
Telephone and fax	-	(45)	511
	<b>540,535</b>	<b>2,035,299</b>	<b>2,127,837</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ (1,875)</b>	<b>\$ (51,775)</b>

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

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	\$ 525,894	\$ 537,156	\$ 536,723
Miscellaneous	10,829	1,650	-
	<b>536,723</b>	<b>538,806</b>	536,723
<b>Expenses</b>			
Rent	165,736	151,998	129,154
Salaries and benefits	150,300	146,534	94,606
Training - agency	95,940	67,997	78,981
Office supplies	12,000	17,258	10,844
Insurance	17,000	13,411	17,808
Building maintenance	10,000	8,104	9,319
Travel	2,300	3,423	2,127
Telephone and fax	275	1,615	-
	<b>453,551</b>	<b>410,340</b>	342,839
<b>Excess of revenue over expenses before training (in house)</b>	<b>\$ 83,172</b>	<b>\$ 128,466</b>	<b>\$ 193,884</b>
<b>Training (in house)</b>	<b>-</b>	<b>44,664</b>	<b>-</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 83,172</b>	<b>\$ 83,802</b>	<b>\$ 193,884</b>

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

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba			
Network	\$ 201,982	\$ 85,371	\$ -
Agency	50,000	16,250	-
	<b>251,982</b>	<b>101,621</b>	<b>-</b>
<b>Expenses</b>			
Salaries and benefits	87,386	82,692	-
Travel	-	2,491	-
Meetings	-	188	-
Programming			
Network	70,302	-	-
Agency	65,000	16,250	-
	<b>222,688</b>	<b>101,621</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 29,294</b>	<b>\$ -</b>	<b>\$ -</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 7**  
**Statement of INAC Funding and Expenditures - Capacity**  
**Development**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
INAC contribution	\$ 250,000	\$ 250,000	\$ 250,000
<b>Expenses</b>			
Virtual	181,000	213,050	13,303
VoIP	69,000	36,950	192,256
VLAN	-	-	29,537
ACCPAC	-	-	8,203
Records management	-	-	4,120
Refresh	-	-	2,581
	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 8**  
**Statement of INAC Funding and Expenditures -**  
**Regional Advisory Committee**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
INAC			
Regional Advisory Committee	\$ 30,000	\$ 30,000	\$ 30,000
Funding Model Working Group	68,325	68,000	-
Province of Manitoba			
Child Maintenance Billings Working Group	-	-	15,000
	<b>98,325</b>	<b>98,000</b>	<b>45,000</b>
<b>Expenses</b>			
Funding Model Working Group Meetings	66,000	40,908	-
First Nation Child and Family Services			
Regional Meeting	16,500	25,501	26,568
Regional Advisory Committee	3,000	1,673	576
Youth Engagement Committee	-	1,380	-
Child Maintenance Billings Working			
Group Meetings	-	-	20,417
	<b>85,500</b>	<b>69,462</b>	<b>47,561</b>
Administrative costs	12,825	14,700	7,500
Funding model development support	-	13,838	-
Amount Claimed in 2014/15 and recorded			
in 2015/16	-	-	(7,110)
	<b>98,325</b>	<b>98,000</b>	<b>47,951</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,951)</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 9**  
**Statement of INAC Funding and Expenditures -**  
**Distinct Needs Assessment**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Distinct Needs Assessment	-	<b>25,000</b>	-
<b>Expenses</b>			
Distinct Needs Assessment Support	-	<b>25,000</b>	-
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 10**  
**Statement of INAC Funding and Expenditures -**  
**Phoenix Sinclair Inquiry**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Phoenix Sinclair Inquiry	-	<b>50,000</b>	-
<b>Expenses</b>			
Phoenix Sinclair Inquiry Support	-	<b>50,000</b>	-
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>