

Southern First Nations Network of Care
Financial Statements
March 31, 2019

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, 2019, 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, 2019, 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.

Other Matter

The comparative figures were audited by another firm of Chartered Professional Accountants who issued an unmodified opinion on September 13, 2018.

Unaudited 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 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

July 30, 2019

MNP LLP

Chartered Professional Accountants

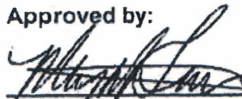
MNP

Southern First Nations Network of Care
Statement of Financial Position

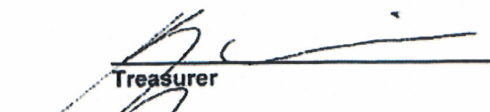
As at March 31, 2019

	2019	2018
Assets		
Current		
Cash	1,166,526	834,858
Accounts receivable (Note 3)	997,636	2,185,365
Prepaid expenses	261,607	165,287
	2,425,769	3,185,510
Due from Agencies (Note 4)	5,717,026	6,200,026
Capital assets (Note 5)	1,405,535	1,545,152
	9,548,330	10,930,688
Liabilities		
Current		
Accounts payable and accruals (Note 6)	1,652,428	1,824,044
Deferred revenue (Note 7)	833,159	842,422
Current portion of capital lease obligations (Note 8)	87,930	82,163
	2,573,517	2,748,629
Capital lease obligations (Note 8)	71,771	163,498
Due to Province of Manitoba (Note 4)	5,717,026	6,200,026
	8,362,314	9,112,153
Net Assets		
Net assets	1,186,016	1,818,535
	9,548,330	10,930,688

Approved by:



Chairperson



Treasurer



Chief Executive Officer

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, 2019

	2019 Budget	2019	2018
Revenue			
Province of Manitoba (Note 9)			
Network Core (Schedule 1)	2,898,823	2,898,736	2,898,823
Educations and Training (Schedule 5)	536,937	536,937	536,938
IT Support (Schedule 2)	713,017	712,400	713,017
Agency Grants (Schedule 3)	51,928,158	51,928,247	51,928,158
Golden Eagle	621,992	1,106,239	1,098,582
Adele Site Programming (Schedule 4)	653,516	609,756	639,408
Emergency Foster Care Stand by Fees	-	-	(895)
SCO Liaison Co-ordinator	177,500	177,500	177,500
Deferred revenue - recognized	153,980	125,632	102,455
Customary Care (Schedule 6)	138,116	118,275	113,688
Total Province of Manitoba	57,822,039	58,213,722	58,207,674
Department of Indigenous Services Canada (ISC)			
IT Capacity Development (Schedule 2, 7)	250,000	100,537	250,000
Regional Advisory Committee (Schedule 8)	30,000	90,000	70,000
Culturally-based programs and tools (Schedule 9)	-	149,463	75,000
Total Department of Indigenous Services Canada	280,000	340,000	395,000
Agency			
Rents and secondments (Schedule 1)	132,490	183,646	285,096
IT Support (Schedule 2)	525,000	448,976	449,439
Total Agency	657,490	632,622	734,535
Other			
Rent (Schedule 1)	5,000	25,668	80,979
IT Support (Schedule 2)	95,000	63,223	20,250
Educations and Training (Schedule 5)	3,000	19,929	7,098
Miscellaneous	500	9,032	4,151
Total Other	103,500	117,852	112,478
	58,863,029	59,304,196	59,449,687

Continued on next page

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, 2019

	2019 Budget	2019	2018
Expenses			
Network Core			
Staffing (Schedule 1)	2,583,733	2,537,937	2,564,176
Operating (Schedule 1)	591,284	638,860	705,547
Education and Training (Schedule 5)	483,253	405,258	441,843
IT Support (Schedule 2)	1,749,902	1,726,705	1,679,337
Agency Grants (Schedule 3)	51,928,158	51,928,247	51,928,158
Office moving expenses	-	-	410
Programming			
Golden Eagle	621,992	1,126,484	1,098,582
Adele Site Programming (Schedule 4)	653,516	609,756	639,408
SCO Liaison Co-ordinator	177,500	177,500	177,500
Customary Care (Schedule 6)	138,116	118,275	113,688
Age of Majority	96,479	51,556	46,640
Emergency Foster Care Stand by Fees	-	-	(22)
Stepping out on Saturdays	57,500	74,076	55,815
Regional Advisory Committee (Schedule 8)	30,000	81,091	84,829
Culturally-Based Programs and Tools (Schedule 9)	42,540	149,463	161,002
	59,153,973	59,625,208	59,696,913
Deficiency before amortization and other items	(290,944)	(321,012)	(247,226)
Amortization	360,000	377,928	408,038
Deficiency before other items	(650,944)	(698,940)	(655,264)
Bad debt expense	-	(15,939)	(10,462)
Debt forgiveness on discontinued operations	-	82,360	1,104,859
Loss on disposal of capital assets	-	-	(126,019)
Excess (deficiency) of revenues over expenses	(650,944)	(632,519)	313,114
Net assets, beginning of year		1,818,535	1,505,421
Net assets, end of year		1,186,016	1,818,535

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, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenses	(632,519)	313,114
Gain (loss) on disposal of capital assets	-	126,019
Amortization of capital assets	377,928	408,038
	(254,591)	847,171
Changes in working capital accounts		
Accounts receivable	1,187,727	(339,302)
Prepaid expenses and deposits	(96,319)	(93,773)
Accounts payable and accruals	(171,616)	(411,222)
Deferred contributions	(9,263)	(212,638)
	655,938	(209,762)
Capital activities		
Repayment of capital lease	(85,960)	(15,888)
Purchases of tangible capital assets	(238,310)	(512,885)
Proceeds on capital lease	-	261,549
	(324,270)	(267,224)
Increase (decrease) in cash	331,668	(476,986)
Cash, beginning of year	834,858	1,311,844
Cash, end of year	1,166,526	834,858

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, 2019

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 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, 2019

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.

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.

3. Accounts receivable

	2019	2018
Due from Province of Manitoba		
Golden Eagle	92,948	91,153
IT Support	193,385	235,067
Adele Site Programming	12,526	69,217
Differential Response	-	872,250
Other	85,940	120,939
Department of Indigenous Services Canada	15,298	-
Due from Agencies	546,094	657,781
GST receivable	23,291	120,762
Other	28,154	18,196
	997,636	2,185,365

Southern First Nations Network of Care Notes to the Financial Statements

For the year ended March 31, 2019

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 (2018 - \$6,200,026), 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.

	2019	2018
Animikii-Ozoon Child and Family Services	1,204,000	1,204,000
Child and Family All Nations Coordinated Response Network	55,400	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
	5,717,026	6,200,026

5. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2019 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

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2018 Net book value</i>
Computers	3,884,023	2,953,217	930,806
Furniture and fixtures	206,184	139,655	66,529
Leasehold improvements	1,221,272	673,455	547,817
	5,311,479	3,766,327	1,545,152

Computers includes assets under capital lease with a gross cost of \$249,688 (2018 - \$249,688), and accumulated amortization of \$71,416 (2018 - \$37,453).

Southern First Nations Network of Care Notes to the Financial Statements

For the year ended March 31, 2019

6. Accounts payable and accruals

	2019	2018
Due to Agencies	961,789	1,187,535
Trade payables	209,671	283,404
Accrued expenses	477,649	351,413
Social fund	3,319	1,692
	1,652,428	1,824,044

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:

	2019	2018
CFSIS/SDM compliance	558,954	558,954
Age of Majority	175,775	130,850
Stepping out on Saturdays	26,049	62,601
Customary Care	72,381	90,017
	833,159	842,422

8. Capital lease obligations

	2019	2018
Computer hardware equipment lease repayable by monthly installments of \$1,507 including interest of 3.25%, due March 2021	38,076	58,692
Computer hardware equipment lease repayable by monthly installments of \$5,340 including interest of 3.25%, due March 2021	121,625	186,969
	159,701	245,661
Less: current portion	87,930	82,163
	71,771	163,498

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

2020	82,163
2021	81,335
	163,498
Less: imputed interest	(3,797)
	159,701
Less: current portion	(87,930)
	71,771

Southern First Nations Network of Care
Notes to the Financial Statements

For the year ended March 31, 2019

9. Revenue from Province of Manitoba

Revenue as per Province of Manitoba	57,364,411
Add:	
Current year receivable	1,854
CSA withheld from operating grants	1,726,516
Deferred revenue recognized during the year	39,071
	1,767,441
Deduct:	
Funding of prior year accounts receivable	872,250
Revenue deferred during the year	45,580
Revenue netted against expenses	300
	918,130
Revenue from Province of Manitoba	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:

2020	1,020,000
2021	1,006,000
2022	750,000
2023	508,000
2024	508,500

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 2019 was \$144,955 (2018 - \$142,335).

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 \$997,636 (2018 - \$2,185,365).

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. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

Southern First Nations Network of Care
Schedule 1 - Schedule of Revenue and Expenditures - Network Core

For the year ended March 31, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
Province of Manitoba Core Grant	2,898,823	2,898,736	2,898,823
Agency			
Rent	40,894	46,740	70,110
Secondments	91,596	136,906	214,986
	132,490	183,646	285,096
Other			
Rent	5,000	25,668	80,979
	3,036,313	3,108,050	3,264,898
Expenses			
Staffing			
Salaries and benefits	2,542,533	2,476,008	2,502,445
Training - staff	14,000	9,756	15,670
Travel - staff	27,200	33,934	22,305
Health and education tax levy	-	18,881	21,776
Recruitment	-	(642)	1,980
	2,583,733	2,537,937	2,564,176
Operations			
Rent	273,179	288,395	218,741
Reimbursable rent	40,894	46,740	151,089
Professional fees	75,500	117,774	114,608
Board costs	43,000	41,382	50,852
Office supplies	39,100	34,420	42,832
Insurance	32,661	41,718	27,671
Telephone and fax	16,200	22,360	19,374
Annual general meeting	15,000	14,025	22,643
Operations planning	10,000	-	3,028
Community relations	7,500	5,380	6,430
Repairs and maintenance	27,000	15,721	23,720
Agency relations	7,500	5,036	5,218
Interest	-	1,361	13,323
Bank and service charges	3,000	3,796	4,654
Website	750	660	650
Miscellaneous	-	92	714
	591,284	638,860	705,547
	3,175,017	3,176,797	3,269,723
Excess (deficiency) of revenues over expenses	(138,704)	(68,747)	(4,825)

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, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
Province of Manitoba	713,017	712,400	713,017
ISC - Capacity Development	250,000	100,537	250,000
Agency	525,000	448,976	449,439
Authorities	45,000	45,000	-
Other	50,000	18,223	20,250
	1,583,017	1,325,136	1,432,706
Expenses			
Salaries and benefits	660,302	652,960	637,882
Internet	535,000	502,704	547,035
Information technology	455,000	504,301	444,412
Interest	-	8,620	-
Meetings	-	250	-
Rent data centre	33,600	24,789	31,481
Professional fees	25,000	4,384	-
Travel	15,000	8,487	11,868
Telephone and fax	6,000	5,805	6,434
Utilities	-	3,095	-
Training and development	20,000	11,310	225
	1,749,902	1,726,705	1,679,337
Deficiency of revenue over expenses before capital asset purchases	(166,885)	(401,569)	(246,631)
Capital asset purchases	(289,000)	(238,310)	(502,987)
Excess (deficiency) of revenues over expenses	(455,885)	(639,879)	(749,618)

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, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
Province of Manitoba	51,928,158	51,928,247	51,928,158
Expenses			
Protection	26,527,052	28,043,120	26,527,052
Central support	14,192,854	13,982,354	14,192,854
Core	6,607,164	6,607,165	6,607,164
Prevention	3,830,274	3,830,271	3,830,274
Other	1,008,800	1,008,800	1,008,800
CFSIS data entry clerk	558,955	558,955	558,955
Workload relief	224,000	434,500	224,000
Stabilization	450,265	-	450,265
Designation intake	76,086	76,086	76,086
Vacancy management	(1,547,292)	(1,581,355)	(1,547,292)
Rate adjustment	-	(1,031,649)	-
	51,928,158	51,928,247	51,928,158
Excess (deficiency) of revenues over expenses	-	-	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 4 - Schedule of Revenue and Expenditures - Adele Site Programming

For the year ended March 31, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
Province of Manitoba	653,516	609,756	639,408
Expenses			
Rent	477,996	469,844	465,547
Building maintenance	144,000	110,351	138,081
Utilities	22,200	21,543	27,386
Insurance	7,400	7,368	7,404
Building security	1,200	-	-
Professional fees	-	-	126
Telephone and fax	720	650	864
	653,516	609,756	639,408
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 - Education and Training

For the year ended March 31, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
Province of Manitoba	536,937	536,937	536,938
Miscellaneous	3,000	19,929	7,098
	539,937	556,866	544,036
Expenses			
Rent	98,325	117,833	145,816
Salaries and benefits	114,151	84,975	81,098
Training - agency	245,192	166,683	163,707
Office supplies	1,925	13,796	15,724
Insurance	13,500	12,353	18,061
Interest	-	1,149	-
Building maintenance	7,500	6,442	9,808
Travel	1,500	954	1,999
Telephone and fax	660	1,073	1,731
Staff professional development	500	-	3,899
	483,253	405,258	441,843
Excess (deficiency) of revenues over expenses	56,684	151,608	102,193

The accompanying notes are an integral part of these financial statements

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

For the year ended March 31, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
Province of Manitoba			
Network	105,616	102,025	97,438
Agency	32,500	16,250	16,250
	138,116	118,275	113,688
Expenses			
Salaries and benefits	100,252	97,249	93,919
Travel	2,000	2,040	1,474
Meetings	1,000	-	320
Telephone	864	915	653
Supplies	1,000	-	1,020
Training	500	1,821	52
Programming			
Agency	32,500	16,250	16,250
	138,116	118,275	113,688
Excess (deficiency) of revenues over expenses	-	-	-

The accompanying notes are an integral part of these financial statements

Southern First Nations Network of Care
Schedule 7 - Schedule of ISC Funding and Expenditures - Capacity Development

For the year ended March 31, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
ISC Contribution	250,000	100,537	250,000
Expenses			
Agency CMB System	250,000	100,537	177,697
Authority Centralized Database	-	-	54,282
Internal Database	-	-	18,021
	250,000	100,537	250,000
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 - Schedule of ISC Funding and Expenditures - Regional Advisory Committee

For the year ended March 31, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
ISC			
Regional Advisory Committee	3,000	1,199	1,635
Funding Model Working Group	-	-	14,138
North South Meeting	27,000	88,801	54,227
	30,000	90,000	70,000
Expenses			
Regional Advisory Committee	3,000	1,199	1,636
Funding Model Working Group	-	-	28,966
North South Meeting	27,000	79,892	54,227
	30,000	81,091	84,829
Administrative costs	7,912	10,961	12,724
	37,912	92,052	97,553
Excess (deficiency) of revenues over expenses	(7,912)	(2,052)	(27,553)

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 -
Culturally Based Programs and Tools

For the year ended March 31, 2019

(Unaudited)

	2019 Budget	2019	2018
Revenue			
ISC contributions	-	149,463	75,000
Expenses			
Salaries and benefits	-	115,532	129,139
Travel	1,500	2,590	1,378
Telephone and fax	1,040	1,115	1,055
Cultural expenses	20,000	5,116	4,776
Elders council	20,000	25,110	24,654
	42,540	149,463	161,002
Excess (deficiency) of revenues over expenses	(42,540)	-	(86,002)

The accompanying notes are an integral part of these financial statements