

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Financial Statements
Year Ended March 31, 2022

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
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Year Ended March 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Members of Four Arrows Regional Health Authority Inc.

Opinion

We have audited the financial statements of Four Arrows Regional Health Authority Inc. (the organization), which comprise the statement of financial position as at March 31, 2022, and the statements of revenues and expenditures, changes in net debt 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, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 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.

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 ASNPO, 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.

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Independent Auditor's Report to the Members of Four Arrows Regional Health Authority Inc. *(continued)*

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, MB
September 19, 2023

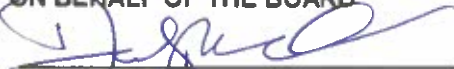



CHARTERED PROFESSIONAL ACCOUNTANTS

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Statement of Financial Position
March 31, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 6,325,915	\$ 4,921,106
Term deposits	1,407,494	1,407,494
Accounts receivable (Note 3)	413,608	382,385
Prepaid expenses	200	-
	<u>8,147,217</u>	<u>6,710,985</u>
CAPITAL ASSETS (Note 4)	<u>1,743,867</u>	<u>1,747,194</u>
	<u>\$ 9,891,084</u>	<u>\$ 8,458,179</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable (Note 6)	\$ 648,361	\$ 175,392
Deferred income (Note 7)	7,530,591	6,554,278
	<u>8,178,952</u>	<u>6,729,670</u>
DEFERRED CAPITAL CONTRIBUTIONS (Note 8)	<u>1,735,000</u>	<u>1,735,000</u>
	<u>9,913,952</u>	<u>8,464,670</u>
NET ASSETS		
Unrestricted surplus	(31,734)	(18,685)
Invested in capital assets	8,866	12,194
	<u>(22,868)</u>	<u>(6,491)</u>
	<u>\$ 9,891,084</u>	<u>\$ 8,458,179</u>

ON BEHALF OF THE BOARD


 _____ Director


 _____ Director

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Statement of Revenues and Expenditures
Year Ended March 31, 2022

	2022	2021
REVENUES		
First Nation and Inuit Health Branch		
Block funding	\$ 5,702,977	\$ 3,641,703
Flex funding	1,904,942	4,208,556
Indigenous Services Canada (Deferred)/Recognized	257,379 (2,209,771)	264,240 (2,104,855)
Other revenue		
Other	2,311,504	1,816,082
Province of Manitoba	261,984	289,357
Contract revenue	213,599	175,269
	<u>8,442,614</u>	<u>8,290,352</u>
EXPENSES		
Administration fee	-	12,440
Amortization	3,328	9,484
Bad debts	13,000	65,085
Board expenses	150,342	32,085
Maintenance	52,201	-
Office expenses and rent	1,117,007	783,890
Professional development	64,683	9,500
Program expenses	3,932,057	4,700,297
Program workshops	26,846	37,434
Salaries and benefits	2,635,830	2,492,197
Travel and accommodations	463,697	101,724
	<u>8,458,991</u>	<u>8,244,136</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (16,377)</u>	<u>\$ 46,216</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Statement of Changes in Net Debt
Year Ended March 31, 2022

	Unrestricted Surplus	Invested in Capital Assets	2022	2021
NET DEBT - BEGINNING OF YEAR	\$ (18,685)	\$ 12,194	\$ (6,491)	\$ (52,707)
DEFICIENCY OF REVENUES OVER EXPENSES	(16,377)	-	(16,377)	46,216
Investment in capital assets	-	-	-	-
Amortization	3,328	(3,328)	-	-
NET DEBT - END OF YEAR	\$ (31,734)	\$ 8,866	\$ (22,868)	\$ (6,491)

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Statement of Cash Flows
Year Ended March 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (16,377)	\$ 46,216
Item not affecting cash:		
Amortization of capital assets	3,328	9,484
	<u>(13,049)</u>	<u>55,700</u>
Changes in non-cash working capital:		
Accounts receivable	(31,223)	447,339
Accounts payable	472,968	(93,509)
Deferred income	976,313	1,047,147
Prepaid expenses	(200)	7,704
Deferred capital contributions	-	1,735,000
	<u>1,417,858</u>	<u>3,143,681</u>
Cash flow from operating activities	<u>1,404,809</u>	<u>3,199,381</u>
INVESTING ACTIVITY		
Purchase of capital assets	-	(1,737,042)
INCREASE IN CASH FLOW	1,404,809	1,462,339
Cash - beginning of year	<u>6,328,600</u>	<u>4,866,261</u>
CASH - END OF YEAR	<u>\$ 7,733,409</u>	<u>\$ 6,328,600</u>
CASH CONSISTS OF:		
Cash	\$ 6,325,915	\$ 4,921,106
Term deposits	<u>1,407,494</u>	<u>1,407,494</u>
	<u>\$ 7,733,409</u>	<u>\$ 6,328,600</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Notes to Financial Statements
Year Ended March 31, 2022

1. FORM OF ORGANIZATION

Four Arrows Regional Health Authority Inc. is a not-for-profit organization with no share capital whose primary function is to provide health care services and education to aboriginal communities. Four Arrows Regional Health Authority Inc. derives its funding from government health agencies and is exempt from income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

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 amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

When financial instruments that include both a debt and an equity component are issued, the proceeds are allocated firstly to the component for which the fair value is more readily determinable, and the residual is allocated to the other component.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Revenue recognition

Four Arrows Regional Health Authority Inc. 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. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

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FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Notes to Financial Statements
Year Ended March 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Equipment	20%	declining balance method
Motor vehicles	30%	declining balance method
Computer equipment	30%	declining balance method
Computer software	100%	declining balance method
Audio/Visual Equipment	30%	declining balance method
Office equipment	20%	declining balance method

The Company regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital asset cost.

3. ACCOUNTS RECEIVABLE

	<u>2022</u>	<u>2021</u>
Program funding receivable	\$ 308,727	\$ 356,749
GST recoverable	204,099	131,924
Accounts receivable	20,149	-
Staff loans and payroll advances	(2,999)	(2,920)
Subtotal	<u>529,976</u>	<u>485,753</u>
Allowance for doubtful accounts	<u>(116,368)</u>	<u>(103,368)</u>
	<u>\$ 413,608</u>	<u>\$ 382,385</u>

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Buildings	\$ 1,735,000	\$ -	\$ 1,735,000	\$ 1,735,000
Equipment	39,902	37,701	2,201	2,751
Motor vehicles	3,290	3,290	-	10
Computer equipment	86,567	80,612	5,955	8,507
Audio/Visual Equipment	30,817	30,609	208	297
Office equipment	29,013	28,510	503	629
	<u>\$ 1,924,589</u>	<u>\$ 180,722</u>	<u>\$ 1,743,867</u>	<u>\$ 1,747,194</u>

5. SHORT TERM DEBT

The organization has a \$100,000 revolving line of credit of which \$0 was used as at March 31, 2022. Bank advances on the credit line are payable on demand and bears interest at -% over prime. The credit line is secured by the assignment of accounts receivables and limited personal guarantees of the principals of the organization.

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Notes to Financial Statements
Year Ended March 31, 2022

6. ACCOUNTS PAYABLE

	2022	2021
Accounts payable	\$ 648,359	\$ 175,392

7. DEFERRED REVENUE

	2022	2021
First Nations and Inuit Health Branch	\$ 7,530,591	\$ 6,554,278
	-	-
	\$ 7,530,591	\$ 6,554,278

8. DEFERRED CAPITAL CONTRIBUTIONS

In the fiscal year ending March 31, 2021, the organization received capital funding from the Government of Canada First Nations and Inuit Health Branch for the purchase of a building. In compliance with Accounting Standards for Non-Profit Organizations (ASNPO), the capital contributions received have been deferred and will be recognized into revenue at the same rate as the building asset will be amortized. Amortization of both the capital contribution revenue and the building will begin in the year the building is fully operational.

	2022	2021
Deferred capital contributions	\$ 1,735,000	\$ 1,735,000

9. CONTINGENT LIABILITY

The organization receives funding from various government agencies based on specific program needs and budgets and allocates certain expenditures to the various programs. In many cases the funding agency has the right to review accounting records to ensure compliance with the terms and conditions of their funding agreements. At this time, no estimate of the requirements, if any, to reimburse the agencies can be made. Such surpluses or deficits may be subject to repayment or recovery by the contributing agencies, depending on the terms and conditions of the relevant agreements.

10. ECONOMIC DEPENDENCE

Four Arrows Regional Health Authority receives the majority of its funding from the Government of Canada. Management is of the opinion that were the Government of Canada to end or significantly reduce its funding arrangement, that the organization's ability to continue viable operations would be doubtful.

11. LEASE COMMITMENTS

The organization has a lease with respect to its main premises. The lease provides for payment of utilities, property taxes and maintenance costs. Annual payments are in the amount of \$194,032.

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Notes to Financial Statements

Year Ended March 31, 2022

12. SUMMARY STATEMENT OF OPERATIONS BY PROGRAM

	Revenues	Expenses	Surplus (Deficit)
<u>March 31, 2022</u>			
NAYSPS (Schedule 1)	\$ 257,379	\$ 257,379	\$ -
ISC Block Funding (Schedule 2)	5,687,033	5,719,641	(32,608)
Food Security Projects (Schedule 3)	233,780	233,780	-
Food Security Winter			
Road/Gardening(Schedule4)	-	-	-
JP Regional Therapist (Schedule 5)	103,507	103,507	-
JP Urban Coordination (Schedule 6)	1,250,549	1,250,549	-
JP Service Coordination (Schedule 7)	168,060	168,060	-
HSIF CDP Management (Schedule 8)	10,460	10,460	-
PHN Wasagamack (Schedule 9)	99,000	78,928	20,072
Climate Change (Schedule 10)	96,386	96,386	-
Neewin (Schedule 11)	163,176	166,484	(3,308)
C.O.H.I. (Schedule 12)	254,400	254,400	-
Smoking Cessation (Schedule 13)	49,652	49,652	-
Governance Working Group (Schedule 14)	394,369	394,902	(533)
Addictions Program (Schedule 15)	-	-	-
Master Service Plan (Schedule 16)	276,189	276,189	-
RSL - OAT (Schedule 17)	67,369	67,369	-
Crisis Response Unit (Schedule 18)	20,057	20,057	-
	<u>9,131,366</u>	<u>9,147,743</u>	<u>(16,377)</u>
<u>March 31, 2021</u>			
NAYSPS (Schedule 1)	229,095	229,095	-
ISC: Block Funding (Schedule 2)	4,676,633	4,632,021	44,612
Food Security Projects (Schedule 3)	172,094	179,860	(7,766)
Food Security Winter			
Road/Gardening(Schedule4)	8,000	9,807	(1,807)
JP Regional Therapist (Schedule 5)	89,030	89,030	-
JP Urban Coordination (Schedule 6)	845,584	845,584	-
JP Service Coordination (Schedule 7)	230,357	230,357	-
HSIF CDP Management (Schedule 8)	12,504	18,627	(6,123)
PHN Wasagamack (Schedule 9)	99,000	84,941	14,059
Climate Change (Schedule 10)	129,170	129,170	-
Neewin (Schedule 11)	224,667	224,667	-
C.O.H.I. (Schedule 12)	140,931	140,930	1
Smoking Cessation (Schedule 13)	-	-	-
Governance Working Group (Schedule 14)	1,912,971	1,900,903	12,068
Addictions Program (Schedule 15)	6,511	6,511	-
Master Service Plan (Schedule 16)	99,653	108,481	(8,828)
	<u>8,876,200</u>	<u>8,829,984</u>	<u>46,216</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
National Aboriginal Youth Suicide Prevention Strategy (Schedule 1)
Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada (Deferred)/Recognized	\$ 257,379 -	\$ 264,240 (35,145)
	<u>257,379</u>	<u>229,095</u>
EXPENSES		
Administration	26,424	26,424
Program expenses	13,109	36,854
Program workshops	26,846	37,434
Salaries and benefits	120,830	112,047
Travel and accommodations	70,170	16,336
	<u>257,379</u>	<u>229,095</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Indigenous Services Canada - Block Funding

(Schedule 2)

Year Ended March 31, 2022

	Other/Deferred		
			2021
			2022
REVENUES			
Health Governance	\$ 2,288,295	\$ 2,288,295	\$ 2,275,931
Public Health Nurses and CHRS	(68,952)	(68,952)	211,306
Canada Prenatal Nutrition Program	(62,767)	(62,767)	169,469
Brighter Futures Initiative	(135,445)	(135,445)	123,070
First Responder	(423,089)	(423,089)	271,839
First Nation Health Manager Training	(108,449)	(108,449)	50,562
Aboriginal Diabetes Initiative	(17,435)	(17,435)	343,897
HIV/AIDS Prevention Strategy	(124,433)	(124,433)	189,153
ADI - Footcare	(252,109)	(252,109)	273,854
Home and Community Care	(64,141)	(64,141)	144,707
MB Food Coordination	(23,558)	(23,558)	86,338
Accreditation	(783)	(783)	37,187
Operations and Maintenance	(65,211)	(65,211)	168,785
Food Security Nutrition North	(31,386)	(31,386)	330,535
	<u>910,537</u>	<u>910,537</u>	<u>4,676,633</u>
EXPENSES			
Health Governance	-	2,639,476	2,242,469
Public Health Nurses and CHRS	-	202,620	211,306
Canada Prenatal Nutrition Program	-	189,809	169,469
Brighter Futures Initiative	-	201,684	123,070
First Responder	-	576,911	271,839
First Nation Health Manager Training	-	20,288	50,562
Aboriginal Diabetes Initiative	-	370,328	343,897
HIV/AIDS Prevention Strategy	-	292,024	189,153
ADI - Footcare	-	296,280	273,854
Home and Community Care	-	169,388	144,707
MB Food Coordination	-	96,442	86,338
Accreditation	-	29,217	37,187
Operations and Maintenance	-	497,789	168,785
Food Security Nutrition North	-	137,385	319,385
	<u>-</u>	<u>5,719,641</u>	<u>4,632,021</u>
INCOME (LOSS) FROM OPERATIONS	<u>\$ 910,537</u>	<u>\$ (4,809,104)</u>	<u>\$ 44,612</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Health Governance

(Schedule 2.1)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada		
Health Governance	\$ 318,573	\$ 313,076
Maternal Child Health	-	12,426
	-	-
Administrative fees	688,754	585,849
Other revenue	1,599,541	1,364,580
	-	-
	2,606,868	2,275,931
EXPENSES		
Amortization	3,328	4,998
Bad debt expense	13,000	65,085
Bank charges	8,095	16,702
Communicable disease health emergencies	1,159,103	1,047,538
Contracts	43,783	36,685
Governance	150,342	30,705
Liability insurance	34,265	29,411
Office expenses	156,959	63,592
Other expenses	35,498	17,444
Professional development	7,433	7,104
Professional fees	137,052	40,383
Program costs	52,300	-
Program workshops	22,301	-
Promotion	925	4,829
Rent and parking	226,399	264,594
Staff events	13,325	5,130
Telecommunications	32,783	29,941
Travel and accommodations	45,913	16,544
Wages and benefits	496,672	561,784
	2,639,476	2,242,469
INCOME (LOSS) FROM OPERATIONS	\$ (32,608)	\$ 33,462

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Public Health Nurses & CHRS

(Schedule 2.2)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 247,572	\$ 239,538
Other revenue	24,000	24,000
Interdepartmental transfer (Deferred)/recognized	-	-
	<u>(68,952)</u>	<u>(52,232)</u>
	<u>202,620</u>	<u>211,306</u>
EXPENSES		
Administration	24,399	30,894
Auto expenses	130	1,499
Office rent and expenses	8,122	4,041
Professional development	-	137
Professional fee	-	-
Program expenses	8,633	14,255
Telephone	1,172	975
Travel and accommodations	8,975	3,399
Wages and benefits	151,189	156,106
	<u>202,620</u>	<u>211,306</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Canadian Pre-Natal Nutrition Program

(Schedule 2.3)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 252,576	\$ 251,386
(Deferred)/recognized	(62,767)	(81,917)
Interdepartmental transfer	-	-
	<u>189,809</u>	<u>169,469</u>
EXPENSES		
Administration	24,557	24,557
CPNP Contributions	113,844	113,844
Community events	-	-
Program expenses	23,751	5,942
Program workshops and meetings	3,686	10,633
STP direct costs	17,892	14,493
Travel and accommodations	6,079	-
	<u>189,809</u>	<u>169,469</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Brighter Futures Initiative

(Schedule 2.4)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 337,129	\$ 163,898
Other revenue	-	5,011
(Deferred)/recognized	<u>(135,445)</u>	<u>(45,839)</u>
	<u>201,684</u>	<u>123,070</u>
EXPENSES		
Administration	16,144	16,144
Contracts	48,412	20,800
Equipment and cell phone	8,670	8,881
Program expenses	9,217	1,960
Program workshops and meetings	11,320	-
Rent	6,000	5,020
Travel and accommodations	43,036	4,882
Urban support	744	5,334
Wages and benefits	<u>58,141</u>	<u>60,049</u>
	<u>201,684</u>	<u>123,070</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

First Responder

(Schedule 2.5)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 1,000,000	\$ 205,887
Interdepartmental transfer (Deferred)/recognized	568,888 (991,977)	65,952 -
	<u>576,911</u>	<u>271,839</u>
EXPENSES		
Administration	30,000	20,589
Program expenses	532,123	236,250
Travel and accommodations	1,229	-
Wages and benefits	13,559	15,000
	<u>576,911</u>	<u>271,839</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

FN Health Manager Training (AHRI)

(Schedule 2.6)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 128,737	\$ 128,737
(Deferred)/recognized	(108,449)	(12,223)
Interdepartmental transfer	-	(65,952)
	<u>20,288</u>	<u>50,562</u>
EXPENSES		
Administration	12,873	12,873
Conference	-	36,535
Contracts	-	559
Program expenses	7,415	595
	<u>20,288</u>	<u>50,562</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Aboriginal Diabetes Initiative - Coordination

(Schedule 2.7)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada (Deferred)/recognized	\$ 387,763 (17,435)	\$ 387,763 (43,866)
	<u>370,328</u>	<u>343,897</u>
EXPENSES		
Administration	38,777	34,018
Diabetes Camp expenses	-	1,842
Freight	350	-
Health Awareness	4,354	4,943
Office expenses and rent	9,879	10,209
Professional fees	682	791
Program contributions	113,844	113,844
Program expenses	19,369	10,237
St Theresa Point - ADI	15,120	15,834
Travel and accommodations	11,271	1,998
Wages and benefits	144,576	149,484
Workshops	12,106	697
	<u>370,328</u>	<u>343,897</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

HIV/AIDS Prevention

(Schedule 2.8)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada (Deferred)/recognized	\$ 416,457 (124,433)	\$ 349,456 (160,303)
	<u>292,024</u>	<u>189,153</u>
EXPENSES		
Administration	41,646	39,359
Office expenses	9,921	2,190
Professional development	3,113	-
Program expenses	25,932	28,367
Travel and accomodations	27,571	(1,515)
Wages and benefits	134,705	118,616
Workshops	49,136	2,136
	<u>292,024</u>	<u>189,153</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

A.D.I. - Footcare

(Schedule 2.9)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 548,388	\$ 548,388
Interdepartmental transfer (Deferred)/ Recognized	-	(7,187)
	<u>(252,108)</u>	<u>(267,347)</u>
	<u>296,280</u>	<u>273,854</u>
EXPENSES		
Administration	53,563	53,563
Contracts	3,416	-
Office expenses	13,415	1,171
Program expenses	27,257	14,712
Travel and accommodations	18,407	3,566
Wages and benefits	180,222	200,842
	<u>296,280</u>	<u>273,854</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Home and Community Care Program

(Schedule 2.10)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 233,529	\$ 195,644
Other revenue	28,592	-
(Deferred)/Recognized	(92,733)	(50,937)
	<u>169,388</u>	<u>144,707</u>
EXPENSES		
Administration	24,184	24,184
Office	6,435	2,880
Professional fees	670	-
Program expenses	4,221	1,956
Professional development	4,172	2,563
Travel and accommodations	5,784	700
Wages and benefits	108,873	112,088
Workshops	15,049	336
	<u>169,388</u>	<u>144,707</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Supplementary Schedule of MB Food Coordination (Schedule 2.11)
Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada (Deferred)/Recognized	\$ 120,000 (23,558)	\$ 120,000 (33,662)
	<u>96,442</u>	<u>86,338</u>
EXPENSES		
Administration	12,000	12,000
Office	1,452	1,420
Program expenses	12,277	8,908
Travel and accommodations	9,174	700
Wages and benefits	61,539	63,310
	<u>96,442</u>	<u>86,338</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Accreditation

(Schedule 2.12)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 30,000	\$ 30,000
Interdepartmental transfers (Deferred)/Recognized	- (783)	7,187 -
	<u>29,217</u>	<u>37,187</u>
EXPENSES		
Administration	3,000	-
Certification	26,217	9,953
Consultants	-	27,234
	<u>29,217</u>	<u>37,187</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Operations and Maintenance

(Schedule 2.13)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 563,000	\$ 369,500
Other revenue	400,000	-
(Deferred)/Recognized	<u>(465,211)</u>	<u>(200,715)</u>
	<u>497,789</u>	<u>168,785</u>
EXPENSES		
Administration	96,300	55,027
Equipment	4,708	-
Maintenance	87,756	84,847
Professional fees	-	-
Program expenses	218,324	20,134
Travel and accommodations	3,253	-
Wages and benefits	<u>87,448</u>	<u>8,777</u>
	<u>497,789</u>	<u>168,785</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Food Security - NNC

(Schedule 2.14)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Indigenous Services Canada	\$ 168,771	\$ 304,542
Other revenue	-	200,940
Interdepartmental transfers	(16,490)	-
(Deferred)/Recognized	<u>(14,896)</u>	<u>(174,947)</u>
	<u>137,385</u>	<u>330,535</u>
EXPENSES		
Administration	16,877	47,248
Contracts	3,600	-
Equipment	7,070	19,152
Program workshops	18,854	158,442
Travel and accommodations	9,435	14,585
Wages and benefits	<u>81,549</u>	<u>79,958</u>
	<u>137,385</u>	<u>319,385</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ 11,150</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Food Security Projects
Year Ended March 31, 2022

(Schedule 3)

	Ookwin Study 2022	AKI Food Security 2022	NHF I Core Operations 2022	2022	2021
REVENUES					
University of Manitoba	\$ 76,754	\$ -	\$ -	\$ 76,754	\$ 38,424
Province of Manitoba - N.H.F.I.	-	-	98,808	98,808	40,183
AKI Energy BLEAKFAST CLUBS OF CANADA	-	35,000	-	35,000	65,000
Other UOFM - DATA COLLECTION	-	24,000	-	24,000	104,907
Interdepartmental transfers	-	-	16,490	16,490	-
(Deferred)/Recognized	-	(17,272)	-	(17,272)	(76,420)
	<u>76,754</u>	<u>41,728</u>	<u>115,298</u>	<u>233,780</u>	<u>172,094</u>
EXPENSES					
Contracts	316	-	3,630	3,946	10,983
Equipment	-	-	31,067	31,067	3,699
Freight	-	-	3,081	3,081	1,307
Program expenses	1,328	17,597	-	18,925	68,675
Program workshops	8,158	11,953	19,539	39,650	22,724
Travel and accommodations	5,822	12,178	24,509	42,509	10,099
Wages and benefits	61,130	-	33,472	94,602	62,373
	<u>76,754</u>	<u>41,728</u>	<u>115,298</u>	<u>233,780</u>	<u>179,860</u>
LOSS FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ (7,766)

See notes to financial statements

Shannon & Co.

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Food Security - Winter Road Gardening Supplies

(Schedule 4)

Year Ended March 31, 2022

	2022	2021
REVENUES		
(Deferred)/Recognized	\$ -	\$ 8,000
EXPENSES		
Program expenses	-	9,807
LOSS FROM OPERATIONS	\$ -	\$ (1,807)

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Jordan's Principle - Regional Therapist

(Schedule 5)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Flex funding	\$ 125,000	\$ 125,000
(Deferred)/Recognized	-	(35,970)
Inter-departmental transfers	(21,493)	-
	<u>103,507</u>	<u>89,030</u>
EXPENSES		
Administration	12,500	12,524
Office expenses and rent	1,790	1,167
Program expenses	7,627	2,118
Salaries and benefits	68,610	69,217
Travel and accommodations	12,980	4,004
	<u>103,507</u>	<u>89,030</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Jordan's Principle - Urban Coordination and Respite Care (Schedule 6)
Year Ended March 31, 2022

	2022	2021
REVENUES		
Flex funding	\$ 898,000	\$ 853,199
(Deferred)/Recognized	313,560	(7,615)
Inter-departmental transfers	(38,989)	-
	<u>1,172,571</u>	<u>845,584</u>
EXPENSES		
Administration	89,800	87,300
Office expenses and rent	14,907	-
Professional development	38,330	-
Program expenses	792,166	574,801
Salaries and benefits	280,841	181,905
Travel and accommodations	34,504	1,578
	<u>1,250,548</u>	<u>845,584</u>
LOSS FROM OPERATIONS	<u>\$ (77,977)</u>	<u>\$ -</u>

See notes to financial statements

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Jordan's Principle - Service Coordination

(Schedule 7)

Year Ended March 31, 2022

	2022	2021
REVENUES		
First Nation and Inuit Health Branch	\$ 185,556	\$ 185,556
Interdepartmental transfer	(17,496)	44,801
	<u>168,060</u>	<u>230,357</u>
EXPENSES		
Administration	18,556	18,556
Conference expenses	2,655	-
Dues and memberships	-	-
Equipment	5,541	2,211
Professional development	5,012	-
Office expenses and rent	13,229	673
Program expenses	22,515	43,728
Travel and accommodations	4,736	2,186
Wages and benefits	83,993	132,111
Workshops	11,823	30,892
	<u>168,060</u>	<u>230,357</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

HSIF CDP Management Framework

(Schedule 8)

Year Ended March 31, 2022

	2022	2021
REVENUES		
(Deferred)/Recognized	\$ 10,460	\$ 12,504
EXPENSES		
Office expenses	-	682
Project expenses	10,460	11,932
Travel and accommodations	-	-
Wages and benefits	-	6,013
	<u>10,460</u>	<u>18,627</u>
LOSS FROM OPERATIONS	<u>\$ -</u>	<u>\$ (6,123)</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

PHN - Wasagamack

(Schedule 9)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Contract revenue	\$ 99,000	\$ 99,000
Interdepartmental transfer (Deferred)/recognized	-	-
	<u>99,000</u>	<u>99,000</u>
EXPENSES		
Administration	9,900	-
Contracts	64,214	82,892
Program expenses	-	-
Travel and accommodations	4,814	2,049
Wages and benefits	-	-
	<u>78,928</u>	<u>84,941</u>
INCOME FROM OPERATIONS	<u>\$ 20,072</u>	<u>\$ 14,059</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Climate Change

(Schedule 10)

Year Ended March 31, 2022

	2022	2021
REVENUES		
First Nations and Inuit Health Branch (Deferred)/recognized	\$ 96,386	\$ 129,170
	-	-
	<u>96,386</u>	<u>129,170</u>
EXPENSES		
	-	-
	-	-
Administration	6,000	21,586
Office expenses	11,294	33,513
Program expenses	8,399	36,135
Travel and accommodations	24,495	-
Wages and benefits	46,198	37,936
	<u>96,386</u>	<u>129,170</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Neewin

(Schedule 11)

Year Ended March 31, 2022

	2022	2021
REVENUES		
Province of Manitoba (Deferred)/recognized	\$ 163,176 -	\$ 249,174 (24,507)
	<u>163,176</u>	<u>224,667</u>
EXPENSES		
Administration	-	24,917
Amortization	-	4,487
Office expenses	9,682	7,978
Professional development	319	-
Program expenses	25,580	33,999
Travel and accommodations	1,057	8,561
Wages and benefits	129,846	144,725
	<u>166,484</u>	<u>224,667</u>
LOSS FROM OPERATIONS	<u>\$ (3,308)</u>	<u>\$ -</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Child Oral Health Initiative

(Schedule 12)

Year Ended March 31, 2022

	2022	2021
REVENUES		
First Nation and Inuit Health Branch (Deferred)/recognized	\$ 276,578 (22,578)	\$ 214,626 (73,695)
Other revenue	400	-
	<u>254,400</u>	<u>140,931</u>
EXPENSES		
Administration	27,658	21,462
Equipment	52,724	10,477
Office expenses	6,503	3,410
Professional development	3,192	-
Program expenses	25,708	4,578
Travel and accommodations	19,164	700
Wages and benefits	119,451	100,303
	<u>254,400</u>	<u>140,930</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ 1</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Smoking Cessation

(Schedule 13)

Year Ended March 31, 2022

	2022	2021
REVENUES		
First Nation and Inuit Health Branch (Deferred)/recognized	\$ 37,845 11,807	\$ - -
	<u>49,652</u>	<u>-</u>
EXPENSES		
Administration	3,785	-
Office expenses	85	-
Program expenses	5,026	-
Program workshops	18,523	-
Travel and accommodations	22,233	-
	<u>49,652</u>	<u>-</u>
INCOME FROM OPERATIONS	<u>\$ -</u>	<u>\$ -</u>

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Governance Working Group

(Schedule 14)

Year Ended March 31, 2022

	2022	2021
REVENUES		
First Nation and Inuit Health Branch (Deferred)/recognized	\$ 600,000 (205,631)	\$ 3,000,000 (1,087,029)
	394,369	1,912,971
EXPENSES		
Administration	82,437	15,065
Capital expenditure	-	1,735,000
Contracts	112,193	33,571
Office expenses	24,622	1,531
Program expenses	29,656	10,000
Program workshops	1,842	-
Travel and accommodations	20,688	3,188
Wages and benefits	123,464	102,548
	394,902	1,900,903
INCOME (LOSS) FROM OPERATIONS	\$ (533)	\$ 12,068

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Addictions Program

(Schedule 15)

Year Ended March 31, 2022

	2022	2021
REVENUES		
(Deferred)/recognized	\$ -	\$ 6,511
EXPENSES		
Administration	-	-
Contracts	-	5,130
Office expenses	-	1,381
Professional fees	-	-
Travel and accomodations	-	-
	-	6,511
INCOME FROM OPERATIONS	\$ -	\$ -

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.

Master Service Plan

(Schedule 16)

Year Ended March 31, 2022

	2022	2021
REVENUES		
(Deferred)/ Recognized	\$ 276,189	\$ 99,653
EXPENSES		
Contracts	101,651	50,061
Office expenses	109,534	1,800
Professional fees	65,004	54,516
Travel and accommodations	-	2,104
	<u>276,189</u>	<u>108,481</u>
LOSS FROM OPERATIONS	\$ -	\$ (8,828)

FOUR ARROWS REGIONAL HEALTH AUTHORITY INC.
Red Sucker Lake Opiate Agonist Treatment Program *(Schedule 17)*
Year Ended March 31, 2022

	2022	2022	2021
REVENUES			
Manitoba Keewatinowi Okimakanak Inc. (Deferred)/Recognized	\$ -	\$ 224,370	\$ -
	-	(157,001)	-
	-	67,369	-
EXPENSES			
Equipment	-	2,423	-
Office	-	2,401	-
Travel and accommodations	-	11,624	-
Wages and benefits	-	50,921	-
	-	67,369	-
INCOME FROM OPERATIONS	\$ -	\$ -	\$ -