

**Stoney First Nation
Morley Health Centre**

Financial Statements

March 31, 2022

Stoney First Nation - Morley Health Centre

Financial Statements

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Stoney First Nation - Morley Health Centre

Management's Responsibility for Financial Reporting

March 31, 2022

The accompanying financial statements of Stoney First Nation - Morley Health Centre are the responsibility of management and have been approved by Council.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and as such include amounts that are the best estimates and judgments of management.


Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the financial statements.

The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditors' report.

The external auditors, Crowe MacKay LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Stoney First Nation - Morley Health Centre and meet when required.

On behalf of Stoney First Nation - Morley Health Centre:


Chief - Bearsapaw First Nation

February 6, 2023

Date


Chief - Chiniki First Nation

February 6, 2023

Date


Chief - Goodstoney First Nation

February 6, 2023

Date


Chief Financial Officer

February 6, 2023

Date

Independent Auditors' Report

To the Members of Stoney First Nation - Morley Health Centre

Opinion

We have audited the financial statements of Stoney First Nation - Morley Health Centre, which comprise the statement of financial position as at March 31, 2022, and the statements of operations and accumulated surplus, change in net financial assets 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 Stoney First Nation - Morley Health Centre as at March 31, 2022, and the results of its operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Stoney First Nation - Morley Health Centre 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

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Stoney First Nation - Morley Health Centre taken as a whole. The supplementary information included on the schedules on pages 19 - 56 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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.

In preparing the financial statements, management is responsible for assessing the Stoney First Nation - Morley Health Centre'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 Stoney First Nation - Morley Health Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Stoney First Nation - Morley Health Centre's financial reporting process.

Independent Auditors' Report (continued)

Auditors' 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 auditors' 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 Stoney First Nation - Morley Health Centre'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 Stoney First Nation - Morley Health Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Stoney First Nation - Morley Health Centre 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.

Edmonton, Canada
February 6, 2023



Chartered Professional Accountants

Stoney First Nation - Morley Health Centre

Statement of Financial Position

March 31	2022	2021
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Financial Assets

Cash	\$ 5,446,111	\$ 5,287,273
Accounts receivable (Note 3)	13,428	18,800
Due from other First Nation entities (Note 4)	-	392,400
	5,459,539	5,698,473

Liabilities

Accounts payable and accrued liabilities (Note 5)	295,975	457,567
Deferred revenue (Note 6)	4,485,238	4,689,499
Due to other First Nation entities (Note 4)	126,920	-
	4,908,133	5,147,066

Net financial assets	551,406	551,407
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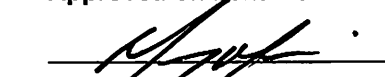

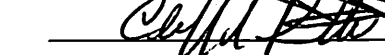
Non-financial Assets

Capital assets (Note 9)	2,559,940	1,184,002
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Accumulated Surplus (Note 10)	\$ 3,111,346	\$ 1,735,409
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Contingent liabilities (Note 11)

Approved on behalf of the Council

 , Chief - Bearspaw First Nation
 , Chief - Chiniki First Nation
 , Chief - Goodstoney First Nation

Stoney First Nation - Morley Health Centre

Statement of Operations and Accumulated Surplus

For the year ended March 31

	2022 Budget	2022 Actual	2021 Actual
Revenue			
Health Canada - fixed	\$ 8,650,994	\$ 5,079,238	\$ 6,986,570
COVID-19 Funding	3,018,042	3,917,276	1,320,234
Indigenous Services Canada - fixed	1,114,270	334,609	-
Indigenous Services Canada - flex	-	-	40,000
Rental income	75,000	75,523	72,344
Other income	1,298,673	209,390	266,848
	14,156,979	9,616,036	8,685,996
Expenses			
Administration fees	-	277,000	277,000
Amortization	-	265,090	253,347
Bank charges and interest	1,000	698	608
Capital purchases	1,178,749	-	-
Community Wellness	150,000	-	-
Contracted services	6,467,440	1,565,431	1,609,012
Cultural events	1,000	-	(150)
Garbage	35,000	34,379	27,792
Gas support	20,000	17,767	17,585
Insurance	96,700	88,720	61,202
Meetings	17,000	9,333	1,660
Rent	260,000	251,375	310,100
Repairs and maintenance	169,560	97,753	116,273
Salaries, wages and benefits	4,802,392	4,733,293	4,222,360
Supplies	618,649	570,816	880,099
Telephone and utilities	86,100	75,139	81,646
Training and professional development	49,500	44,232	31,686
Travel	203,889	209,073	172,913
	14,156,979	8,240,099	8,063,133
Excess of revenue over expenses	-	1,375,937	622,863
Accumulated surplus, beginning of year	1,735,409	1,735,409	1,112,546
Accumulated surplus, end of year	\$ 1,735,409	\$ 3,111,346	\$ 1,735,409

Stoney First Nation - Morley Health Centre

Statement of Change in Net Financial Assets

For the year ended March 31

	2022 Budget	2022 Actual	2021 Actual
Excess of revenue over expenses	\$ -	\$ 1,375,937	\$ 622,863
Acquisition of tangible capital assets	-	(1,641,028)	(876,210)
Amortization of tangible capital assets	-	265,090	253,347
	-	(1,375,938)	(622,863)
Increase in net financial assets	-	(1)	-
Net financial assets, beginning of year	551,407	551,407	551,407
Net financial assets, end of year	\$ 551,407	\$ 551,406	\$ 551,407

Stoney First Nation - Morley Health Centre

Statement of Cash Flow

For the year ended March 31, 2022	2022	2021
Cash flows from		
Operating activities		
Excess of revenue over expenses	\$ 1,375,937	\$ 622,863
Items not affecting cash		
Amortization	265,090	253,347
	1,641,027	876,210
Change in non-cash operating working capital		
Accounts receivable	5,372	(882)
Accounts payable and accrued liabilities	(161,592)	97,278
Deferred revenue	(204,261)	2,639,410
	1,280,546	3,612,016
Capital activities		
Purchase of capital asset	(1,641,028)	(876,210)
Financing activities		
Advances (to) from other First Nation entities	519,320	(246,572)
Increase in cash and cash equivalents	158,838	2,489,234
Cash and cash equivalents, beginning of year	5,287,273	2,798,039
Cash and cash equivalents, end of year	\$ 5,446,111	\$ 5,287,273

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

1. Basis of Presentation and Significant Accounting Policies

These financial statements are prepared in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

(a) Reporting entity principles of financial reporting

These financial statements report only on the activities of the Stoney First Nation - Morley Health Centre (the "Entity").

The First Nation reporting entity includes the First Nation government and all related entities which are accountable to the First Nation and are either owned or controlled by the First Nation.

The First Nation also prepares Financial Statements that consolidate the assets, liabilities and results of operations for the Stoney First Nation reporting entity.

All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each specific fund, transactions amongst funds have not necessarily been eliminated on the individual schedules.

Readers of the Financial Statements should refer to the Consolidated Financial Statements.

(b) Revenue recognition

Government funding is recognized as revenue when it becomes available under the terms of the applicable funding agreements. Funding received under the funding agreements relating to a subsequent period is reflected as deferred revenue in the year of receipt.

Other income and rental income are recognized when earned and collection is reasonably assured.

(c) Cash

Cash includes cash on hand and balances in bank accounts, net of bank overdrafts.

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

1. Basis of Presentation and Significant Accounting Policies (continued)

(d) Tangible capital assets

Capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Amortization is provided on the straight-line basis over the estimated useful life of the asset as follows:

Buildings	20 years Straight line
Automotive equipment	3 years Straight line
Computer equipment	3 years Straight line
Furniture and equipment	5 years Straight line

Tangible capital assets are written down when conditions indicate that they no longer contribute to Stoney First Nation - Morley Health Centre's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

Contributed capital assets are recorded into revenues at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

Certain assets, including recognized interest in reserve lands and natural resources, as well as assets which have historical or cultural value, including works of art, historical documents and historical and cultural artifacts, are not recognized as tangible capital assets. Assets under construction are not amortized until the asset is available to be put into service.

(e) Use of estimates

The preparation of financial statements in accordance with Public Sector Accounting Board Standards requires management to make estimates and assumptions, including assumptions about the future effects of the COVID-19 pandemic, that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year.

COVID-19 is considered a potential indication of impairment and has impacted the assumptions underlying the forecasted cash flows used in performing the Entity's impairment analysis of long-lived assets. Actual impairment and other results could differ from these and other estimates.

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

1. Basis of Presentation and Significant Accounting Policies (continued)

(f) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Entity are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of market risk, interest rate risk and credit risk.

2. COVID-19 Pandemic

The COVID-19 pandemic has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, social distancing, restrictions on business operations and isolation/quarantine periods have caused material disruptions to communities and businesses, resulting in an economic slowdown.

In response, the First Nation received from Indigenous Services Canada, \$2,439,507 (2021 - \$3,118,343) in additional funding to assist with implementation of public health measures, a COVID-19 Isolation centre and costs related to reopening. The Entity implemented remote work arrangements for those able to do so, and implemented stringent health and safety procedures and other precautionary measures, guided by public health authorities, to limit the spread of COVID-19 and the impact of the pandemic on the Entity's operations and programs.

The effects of the COVID-19 pandemic remains uncertain and as such it is not possible to estimate the length and severity of the pandemic and the impact on the financial results and condition of the Entity and its operations in future periods.

3. Accounts receivable

	2022	2021
Trade receivable	\$ 13,300	\$ 18,672
GST	128	128
	\$ 13,428	\$ 18,800

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

4. Due from (to) other First Nation entities

The Stoney First Nation reporting entity includes the First Nation government and all related entities which are accountable to the First Nation and are either owned or controlled by the First Nation.

	2022	2021
Tribal Common	\$ (135,197)	\$ 122,076
Big Horn Medical Services	(1,137)	(137)
Eden Valley Medical Services	(50,000)	-
Morley Common	(67,192)	-
Nakoda Contracting Ltd.	126,386	270,241
Goodstoney First Nation	220	220
	\$ (126,920)	\$ 392,400

During the year, Morley Health Centre paid rent of \$96,375 (2021 - \$154,900) to Chiniki First Nation, \$90,000 (2021 - \$90,000) to Goostoney First Nation and \$65,000 (2021 - \$65,200) to Bears paw First Nation for use of various spaces. Rent is recorded at the exchange amount which is the amount agreed upon by the related parties. The Health Centre also paid fees of \$277,000 (2021 - \$277,000) to Tribal Common for administration services. The fees are recorded at the exchange amount which is the amount agreed upon by the related parties.

5. Accounts payable and accrued liabilities

	2022	2021
Accounts payable - trade	\$ 242,081	\$ 352,681
Accrued liabilities	53,894	63,741
Goodstoney First Nation	-	41,145
	\$ 295,975	\$ 457,567

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

6. Deferred revenue

Deferred revenue represents funding amounts that are carried forward and will be recognized as revenue when the matching expenditures are incurred.

	March 31, 2021	Funding received, 2022	Revenue recognized, 2022	March 31, 2022
Federal government				
Health Canada - Flexible	\$ 1,587,159	\$ 5,644,261	\$ (5,079,238)	\$ 2,152,182
ISC - Fixed	704,639	489,631	(334,609)	859,661
Health Canada - COVID	1,798,109	2,439,507	(3,917,276)	320,340
	4,089,907	8,573,399	(9,331,123)	3,332,183
Other				
Bow Valley Collaboration	147,751	251,710	(20,635)	378,826
Opioids Response Grant	72,344	75,523	-	147,867
IELCC - Mental Health	82,780	246,865	-	329,645
IELCC - Opioid Emergency	88,979	-	-	88,979
IELCC - COVID Emergency Funding	207,738	-	-	207,738
	599,592	574,098	(20,635)	1,153,055
	\$ 4,689,499	\$ 9,147,497	\$ (9,351,758)	\$ 4,485,238

7. Employment Retirement Plan

The Entity has a defined contribution plan for its employees. Participation in the pension plan is available to substantially all employees. Employees may contribute between 3.5% and 7.5% of their gross pay with the Entity making a matching contribution to the plan. Any voluntary amounts paid by the employee are not matched. Total employer contributions for 2022 were \$137,335 (2021: \$144,672).

8. Budget Information

The budget reported in the financial statements was provided by management and is unaudited.

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

9. Tangible Capital Assets

	Cost			Accumulated amortization				
	Balance, beginning of year	Additions	Disposals	Balance, end of year	Balance, beginning of year	Amortization	Balance, end of year	2022 net book value
Buildings	\$ 1,696,290	\$ 2,258,302	\$ -	\$ 3,954,592	\$ 1,646,430	\$ 66,869	\$ 1,713,299	\$ 2,241,293
Automotive equipment	1,467,645	-	-	1,467,645	1,142,585	130,985	1,273,570	194,075
Computer equipment	334,561	31,223	-	365,784	282,347	35,083	317,430	48,354
Furniture and equipment	804,341	38,577	-	842,918	734,547	32,153	766,700	76,218
Construction in progress	687,074	-	(687,074)	-	-	-	-	-
	\$ 4,989,911	\$ 2,328,102	\$ (687,074)	\$ 6,630,939	\$ 3,805,909	\$ 265,090	\$ 4,070,999	\$ 2,559,940

	Cost			Accumulated amortization				
	Balance, beginning of year	Additions	Disposals	Balance, end of year	Balance, beginning of year	Amortization	Balance, end of year	2021 Net book value
Buildings	\$ 1,696,290	\$ -	\$ -	\$ 1,696,290	\$1,636,019	\$ 10,411	\$ 1,646,430	\$ 49,860
Automotive equipment	1,323,179	144,466	-	1,467,645	970,158	172,427	1,142,585	325,060
Computer equipment	289,891	44,670	-	334,561	241,308	41,039	282,347	52,214
Furniture and equipment	804,341	-	-	804,341	705,077	29,470	734,547	69,794
Construction in progress	-	687,074	-	687,074	-	-	-	687,074
	\$ 4,113,701	\$ 876,210	\$ -	\$ 4,989,911	\$3,552,562	\$ 253,347	\$ 3,805,909	\$ 1,184,002

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

10. Accumulated Surplus

	2022	2021
Operating fund	\$ 551,406	\$ 551,407
Capital fund	2,559,940	1,184,002
	\$ 3,111,346	\$ 1,735,409

11. Contingent Liabilities

The Stoney First Nation has been named as defendant in certain legal proceedings. The First Nation is actively defending all lawsuits. Since the amount of loss, if any, cannot be reasonably estimated, no provision has been recorded in these financial statements. Should a loss be incurred, it will be expensed in the year the liability is determined.

Government contributions related to the projects of the First Nation are subject to conditions regarding the expenditure of funds. In addition, the Health Centre is responsible for the level of program delivery and financial reporting for Community Wellness programs delegated to other First Nation entities. The First Nation's accounting records are subject to audit by the various funding agencies. Should any instances be identified in which the amounts charged to projects are not in accordance with the agreed terms and conditions, amounts would be refundable to the respective funding agencies. Adjustments to the financial statements as a result of these audits will be recorded in the period in which they become known.

12. Comparative Amounts

Certain of the comparative amounts have been reclassified to conform with the presentation adopted in the current year.

13. Financial Instruments

The Entity's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, and due to other First Nation entities.

It is management's opinion that the Entity is not exposed to significant currency risk from its financial instruments. The Entity is subject to credit risk with respect to accounts receivable. Credit risk arises from the possibility that the entities may experience financial difficulty and be unable to fulfil their obligations. The large amount of annual funding received from the Government of Canada minimizes credit risk. The Entity also has liquidity risk in respect of its accounts payable and due to other First Nation entities. The Entity minimizes this risk by monitoring cash flows and the terms and conditions negotiated with trade creditors and lenders. The Entity is subject to interest rate risk arising primarily from fluctuations in rates on bank overdraft facilities. These risks remain unchanged from the prior year.

The Entity cannot predict changes in these risks or the impact on operating results. Such changes related to the COVID-19 pandemic, could have a material effect in the Entity's operations and financial condition.

Stoney First Nation - Morley Health Centre

Notes to Financial Statements

March 31, 2022

14. Segmented information

	2022 Budget	Health 2022 Actual	2021 Actual	2022 Budget	Amortization 2022 Actual	2021 Actual	2022 Budget	Consolidated totals 2022 Actual	2021 Actual
Revenues									
Health Canada - flexible	\$ 9,226,945	\$ 9,226,945	\$ 7,187,552	-	\$ -	\$ -	\$ 9,226,945	\$ 9,226,945	\$ 7,187,552
Health Canada - fixed	513,215	50,000	297,347	-	-	-	513,215	50,000	297,347
Health Canada - set	-	463,215	-	-	-	-	-	463,215	-
COVID-19 Funding	2,439,507	2,439,507	3,118,343	-	-	-	2,439,507	2,439,507	3,118,343
Revenue deferred from prior years	4,689,499	4,689,499	2,050,089	-	-	-	4,689,499	4,689,499	2,050,089
Revenue deferred to future years	-	(4,485,238)	(4,689,499)	-	-	-	-	(4,485,238)	(4,689,499)
Funding transferred in (out) - Health	(3,621,064)	(3,821,064)	(450,464)	-	-	-	(3,621,064)	(3,821,064)	(450,464)
Funding returned to provider - Health	(274,835)	(274,835)	-	-	-	-	(274,835)	(274,835)	-
Other revenue	1,183,712	1,328,007	1,172,628	-	-	-	1,183,712	1,328,007	1,172,628
Total revenue	14,156,979	9,616,036	8,685,996	-	-	-	14,156,979	9,616,036	8,685,996
Expenses									
Salaries, wages and benefits	4,802,392	4,733,291	4,222,359	-	-	-	4,802,392	4,733,291	4,222,359
Administration fees	-	277,000	277,000	-	-	-	-	277,000	277,000
Travel and meetings	220,889	218,406	174,573	-	-	-	220,889	218,406	174,573
Rent	260,000	251,375	310,100	-	-	-	260,000	251,375	310,100
Contracted services	6,467,440	1,565,431	1,609,012	-	-	-	6,467,440	1,565,431	1,609,012
Repairs and maintenance	169,560	97,753	116,273	-	-	-	169,560	97,753	116,273
Amortization	-	-	-	-	265,090	253,347	-	265,090	253,347
Supplies	618,649	570,816	880,099	-	-	-	618,649	570,816	880,099
Other expenses	1,618,049	1,901,964	1,096,580	-	(1,641,028)	(876,210)	1,618,049	260,936	220,370
Total expenses	14,156,979	9,616,036	8,685,996	-	(1,375,938)	(622,863)	14,156,979	8,240,098	8,063,133
Annual surplus (deficit)	\$ -	\$ -	\$ -	\$ -	\$ 1,375,938	\$ 622,863	\$ -	\$ 1,375,938	\$ 622,863