

2025-26

FINANCIAL
STATEMENTS



Peguis Child and Family Services
Financial Statements
March 31, 2026

To the Board of Directors of Peguis Child and Family Services:

Opinion

We have audited the financial statements of Peguis Child and Family Services (the "Organization"), which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in net 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 Organization as at March 31, 2026, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information presented in the attached schedules 1 to 21 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected only to auditing procedures applied in the audit of basic financial statements, taken as a whole.

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

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

June 28, 2026

MNP LLP

Chartered Professional Accountants

Peguis Child and Family Services
Statement of Financial Position


As at March 31, 2026

	2026	2025
Assets		
Current		
Cash and cash equivalents	166,027,129	204,086,438
Short-term investments (Note 3)	486,638	419,297
Accounts receivable (Note 4)	41,633	40,935
Prepaid expenses and deposits	19,800	-
	166,575,200	204,546,670
Capital assets (Note 5)	106,216,557	43,460,838
	272,791,757	248,007,508
Liabilities		
Current		
Accounts payable and accruals (Note 6)	5,987,520	6,020,966
Deferred revenue (Note 7)	13,058,431	24,392,549
	19,045,951	30,413,515
Deferred contributions related to capital assets (Note 8)	3,385,056	3,721,755
	22,431,007	34,135,270
Net Assets		
Invested in capital assets	102,831,501	39,739,083
Unrestricted	147,529,249	174,133,155
	250,360,750	213,872,238
	272,791,757	248,007,508

Approved on behalf of the Board



Director




Director



Director



Director



Director

Peguis Child and Family Services
Statement of Operations
For the year ended March 31, 2026

	2026	2025
Revenue		
Indigenous Services Canada		
Core	55,815,101	52,307,225
Administration	7,321,860	6,833,711
Capital	-	16,200,000
Dispute resolution	1,415,014	1,368,676
Governance	2,957,737	2,860,878
IT and IM	3,714,641	3,481,183
Liability insurance	137,660	129,008
Operations and maintenance	730,000	730,000
Post Majority - Maintenance	3,672,378	3,441,576
Amortization of deferred capital contributions (Note 8)	336,699	431,993
Indigenous Services Canada - Provincial Variance	-	28,806,818
Province of Manitoba	10,424,360	10,422,000
Children's Special Allowance	1,232,480	1,172,845
Interest revenue	6,508,265	9,305,735
Fundraising	53,260	43,200
Deferred revenue from prior year (Note 7)	24,392,549	10,083,381
Deferred revenue to next year (Note 7)	(13,058,431)	(24,392,549)
	105,653,573	123,225,680
Expenses		
Amortization	1,030,859	723,461
Annual meeting	96,860	41,023
Board expenses	593,818	558,616
CSA disbursement to Animikii	50,619	-
Federal maintenance	2,438,018	1,849,865
Information technology costs	3,662,347	1,310,871
Insurance	352,975	202,538
Office and program supplies	3,042,622	3,430,376
Professional fees (recovery)	226,191	(56,290)
Programs and services	15,200,791	11,985,911
Provincial maintenance	6,868,753	5,133,488
Rent	746,685	763,798
Repairs and maintenance	749,387	759,810
Salaries and benefits	24,135,742	17,952,708
Services to families/prevention	3,550,715	2,035,436
Staff expenses (travel, accommodations, meetings)	5,341,139	3,775,428
Telephone	344,157	330,326
Training and education	317,517	434,797
Utilities	415,866	324,599
	69,165,061	51,556,761
Excess of revenue over expenses	36,488,512	71,668,919

The accompanying notes are an integral part of these financial statements

Peguis Child and Family Services
Statement of Changes in Net Assets

For the year ended March 31, 2026

	<i>Unrestricted</i>	<i>Invested in Capital Assets</i>	2026	2025
Net assets, beginning of year	174,133,155	39,739,083	213,872,238	142,203,319
Excess (deficiency) of revenue over expenses	37,182,672	(694,160)	36,488,512	71,668,919
Investment in capital assets	(63,786,578)	63,786,578	-	-
Net assets, end of year	147,529,249	102,831,501	250,360,750	213,872,238

The accompanying notes are an integral part of these financial statements

Peguis Child and Family Services
Statement of Cash Flows
For the year ended March 31, 2026

	2026	2025
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	36,488,512	71,668,919
Amortization	1,030,859	723,461
Amortization of deferred capital contributions	(336,699)	(431,993)
	37,182,672	71,960,387
Changes in working capital accounts		
Accounts receivable	(698)	9,843
Prepaid expenses and deposits	(19,800)	167,740
Accounts payable and accruals	(33,446)	3,378,539
Deferred revenue	(11,334,118)	14,309,168
	25,794,610	89,825,677
Investing		
Net change in short-term investments	(67,341)	(70,000)
Purchase of capital assets	(63,786,578)	(30,817,451)
	(63,853,919)	(30,887,451)
Increase (decrease) in cash resources	(38,059,309)	58,938,226
Cash resources, beginning of year	204,086,438	145,148,212
Cash resources, end of year	166,027,129	204,086,438

The accompanying notes are an integral part of these financial statements

Peguis Child and Family Services Notes to the Financial Statements

For the year ended March 31, 2026

1. Nature and Purpose of Organization

Peguis Child and Family Services Inc. (the "Organization") was incorporated on April 1, 1999 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 April 1, 1999. As of June 14, 2023, the Organization is incorporated under the Manitoba Companies Act.

The Organization was established as a non-profit organization intended to keep families together in the community, by developing culturally appropriate services and preventative alternative programs through support systems to protect children, strengthen the family unit and enhance the Community of Peguis.

The Organization is also party to the Canada Fiscal Agreement with Peguis First Nation and Canada. Peguis First Nation has legislative authority with respect to the safety, security and well-being of its children and youth pursuant to the Act, and Peguis has appointed the Agency as the entity responsible for the administration of Child and Family Services under the Act.

The Organization is exempt from income taxes under The Income Tax Act (the "ITA"). In order to maintain its status as a non-profit organization under the Act, the Organization must meet certain requirements within the ITA.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian accounting standards for not-for-profit organizations and including 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.

Investments

Investments are recorded at fair value for those with prices quoted in an active market, and cost less impairment for those that are not quoted in an active market.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

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

	Method	Rate
Buildings	declining balance	5 %
Automotive	declining balance	20 %
Equipment	declining balance	20 %
Furniture and fixtures	straight-line	10 years
Leasehold improvements	straight-line	10 years

Measurement uncertainty (use of estimates)

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 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 are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization and deferred contributions related to capital assets are 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 of revenues over expenses in the year in which they become known.

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

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.

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.

Deferred contributions related to capital assets represent the unamortized portion of contributed capital assets and restricted contributions that were used to purchase the Organization's capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized.

Long-lived assets

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

The Organization writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the Organization's ability to provide goods and services. The assets are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the Organization determines that a long-lived asset is impaired, its carrying amount is written down to the asset's fair value.

Financial instruments

The Organization recognizes financial instruments when the Organization becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

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

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Organization's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenues over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Related party financial instruments

The Organization initially measures the following financial instruments originated/acquired or issued/assumed in a related party transaction ("related party financial instruments") at fair value:

- Investments in equity instruments quoted in an active market
- Debt instruments quoted in an active market
- Debt instruments when the inputs significant to the determination of its fair value are observable (directly or indirectly)
- Derivative contracts.

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

Financial instruments *(Continued from previous page)*

All other related party financial instruments are measured at cost on initial recognition. When the financial instrument has repayment terms, cost is determined using the undiscounted cash flows, excluding interest, dividend, variable and contingent payments, less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, but the consideration transferred has repayment terms, cost is determined based on the repayment terms of the consideration transferred. When the financial instrument and the consideration transferred both do not have repayment terms, the cost is equal to the carrying or exchange amount of the consideration transferred or received.

At initial recognition, the Organization may elect to subsequently measure related party debt instruments that are quoted in active market, or that have observable inputs significant to the determination of fair value, at fair value.

The Organization has not made such an election during the year, thus all such related party debt instruments are subsequently measured at amortized cost.

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Financial instruments that were initially measured at cost and derivatives that are linked to, and must be settled by, delivery of unquoted equity instruments of another entity, are subsequently measured using the cost method less any reduction for impairment.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of related party financial instruments are immediately recognized in excess of revenues over expenses.

Financial asset Impairment

The Organization assesses impairment of all its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

With the exception of related party debt instruments and related party equity instruments initially measured at cost, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party debt instruments initially measured at cost, the Organization reduces the carrying amount of the asset (or group of assets), to the highest of: the undiscounted cash flows expected to be generated by holding the asset, or group of similar assets, excluding the interest and dividend payments of the instrument; the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets. For related party equity instruments initially measured at cost, the Organization reduces the carrying amount of the asset (or group of assets), to the amount that could be realized by selling the asset(s) at the statement of financial position date. Any impairment, which is not considered temporary, is included in current year annual surplus.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenues over expenses in the year the reversal occurs.

Customer's accounting for cloud computing arrangement

The Organization has applied the simplification approach to account for expenditures in a cloud computing arrangement. Under the simplification approach, the Organization recognizes expenditures related to the elements in the cloud computing arrangement as an expense as incurred. In the current year, expenses of \$414,842 (2025 - \$171,758) have been recognized as information technology costs.

Peguis Child and Family Services
Notes to the Financial Statements
For the year ended March 31, 2026

3. Short-term investments

The Organization has investments in GICs which have maturity dates ranging from Dec 2026 to Feb 2027 at interest rates of 2.20% - 2.45%.

4. Accounts receivable

	2026	2025
GST receivable	41,633	40,935

5. Capital assets

	Cost	Accumulated amortization	2026 Net book value
Land	9,304,726	-	9,304,726
Buildings	34,652,385	1,678,748	32,973,637
Automotive	2,333,871	731,104	1,602,767
Equipment	5,518,317	1,655,317	3,863,000
Furniture and fixtures	1,333,482	330,830	1,002,652
Leasehold improvements	495,371	495,371	-
Construction in progress	57,469,775	-	57,469,775
	111,107,927	4,891,370	106,216,557

	Cost	Accumulated amortization	2025 Net book value
Land	1,181,494	-	1,181,494
Buildings	8,116,314	1,323,523	6,792,791
Automotive	2,333,871	553,019	1,780,852
Equipment	4,501,439	1,282,588	3,218,851
Furniture and fixtures	1,162,924	206,010	956,914
Leasehold improvements	495,371	495,371	-
Construction in progress	29,529,936	-	29,529,936
	47,321,349	3,860,511	43,460,838

6. Accounts payable and accruals

	2026	2025
Trade payables	5,758,287	4,381,992
Accrued vacation and benefits	217,574	105,844
Government remittances	11,659	105,150
Construction holdback payable	-	1,427,980
	5,987,520	6,020,966

Peguis Child and Family Services
Notes to the Financial Statements
For the year ended March 31, 2026

7. Deferred revenue

	2026	2025
Children's Special Allowance	13,058,431	11,607,636
Indigenous Services Canada - Provincial Variance	-	12,784,913
	13,058,431	24,392,549

8. Deferred contributions related to capital assets

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	2026	2025
Balance, beginning of year	3,721,755	4,153,748
Less: Amounts recognized as revenue during the year	(336,699)	(431,993)
Balance, end of year	3,385,056	3,721,755

9. Commitments

The Organization has entered into various lease agreements with estimated minimum annual payments as follows:

2027	85,417
2028	92,739
2029	92,739
2030	46,370

10. Economic dependence

The Organization is economically dependent on Indigenous Services Canada and the Province of Manitoba. The Organization's ability to continue viable operations is depended on this funding. As at the date of these financial statements the Organization believes that it is in compliance with the guidelines.

11. 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.

A credit concentration exists related to accounts receivable because substantially all of its accounts receivable are from funding agreements. However, the Organization believes that there is minimal risk associated with the collection of these amounts.

Peguis Child and Family Services
Notes to the Financial Statements

For the year ended March 31, 2026

12. Capital asset additions

	2026	2025
Schedule 1 - Schedule of Consolidated Federal Revenues and Expenses		
Surplus per schedule	30,832,448	63,006,428
Construction in progress	(27,939,839)	(26,167,070)
Automotive	-	(793,580)
Equipment	(1,016,878)	(1,460,071)
Land	(8,123,232)	(841,494)
Building	(25,040,606)	(885,188)
Furniture and fixtures	(170,558)	(670,048)
<hr/>		
Revised surplus (deficit) per schedule	(31,458,665)	32,188,977
<hr/>		
Schedule 2 - Schedule of Consolidated Provincial Revenues and Expenses		
Surplus per schedule	1,495,465	-
Building	(1,495,465)	-
<hr/>		
Revised surplus (deficit) per schedule	-	-
<hr/>		

Peguis Child and Family Services
Schedule 1 - Schedule of Consolidated Federal Revenues and Expenses

For the year ended March 31, 2026

	2026	2025
Revenue		
Indigenous Services Canada		
Core	55,815,101	52,307,225
Administration	7,321,860	6,833,711
Capital	-	16,200,000
Dispute resolution	1,415,014	1,368,676
Governance	2,957,737	2,860,878
IT and IM	3,714,641	3,481,183
Liability insurance	137,660	129,008
Operations and maintenance	730,000	730,000
Post Majority - Maintenance	3,672,378	3,441,576
Children's Special Allowance	1,232,480	1,172,845
Interest revenue	268,934	351,779
Fundraising	53,260	43,200
Deferred revenue from prior year	11,607,636	10,083,381
Deferred revenue to next year	(13,058,431)	(11,607,636)
	75,868,270	87,395,826
Expenses		
Annual meeting	96,860	41,023
Board expenses	593,818	558,616
CSA disbursement to Animikii	50,619	-
Federal maintenance	2,438,018	1,849,865
Information technology costs	3,662,347	1,310,871
Insurance	352,975	202,538
Office and program supplies	1,290,334	1,815,865
Professional fees (recovery)	226,191	(56,290)
Programs and services	13,129,620	10,432,391
Repairs and maintenance	456,753	573,773
Salaries and benefits	16,431,125	8,246,995
Services to families/prevention	2,206,558	1,152,738
Staff expenses (travel, accommodations, meetings)	3,203,380	2,208,948
Telephone	304,217	318,368
Training and education	288,237	434,797
Utilities	304,770	155,224
	45,035,822	29,245,722
Transfer between programs - EPR costs	-	(4,856,324)
Excess of revenue over expenses	30,832,448	63,006,428

Peguis Child and Family Services
Schedule 2 - Schedule of Consolidated Provincial Revenues and Expenses

*For the year ended March 31, 2026
(Unaudited)*

	2026	2025
Revenue		
Indigenous Services Canada - Provincial Variance	-	28,806,818
Province of Manitoba	10,424,360	10,422,000
Deferred revenue from prior year - ISC provincial variance	12,784,913	-
Deferred revenue to next year - ISC provincial variance	-	(12,784,913)
	23,209,273	26,443,905
Expenses		
Office and program supplies	367,714	1,614,510
Programs and services	2,071,171	1,553,521
Provincial maintenance	6,868,753	5,133,488
Rent	746,685	763,798
Repairs and maintenance	292,634	186,038
Salaries and benefits	7,704,617	9,705,713
Services to families/prevention	1,344,158	882,698
Staff expenses (travel, accommodations, meetings)	2,137,759	1,566,481
Telephone	39,941	11,959
Training and education	29,280	-
Utilities	111,096	169,375
	21,713,808	21,587,581
Transfer between programs - EPR costs	-	4,856,324
Excess of revenue over expenses	1,495,465	-

Peguis Child and Family Services
Schedule 3 - Schedule of Federal Core Revenues and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Revenue		
Indigenous Services Canada		
Core	14,616,943	4,707,650
Administration	7,321,860	6,833,711
Capital	-	16,200,000
Dispute resolution	-	1,368,676
Governance	-	2,860,878
IT and IM	3,714,641	3,481,183
Liability insurance	137,660	129,008
Operations and maintenance	730,000	730,000
	26,521,104	36,311,106
Expenses		
Annual meeting	96,860	41,023
Information technology costs	3,606,163	1,291,335
Insurance	352,975	202,538
Office and program supplies	72,991	952,519
Professional fees	226,191	(56,290)
Programs and services	547,609	235,216
Repairs and maintenance	50,619	171,471
Salaries and benefits	4,679,336	3,636,632
Staff expenses (travel, accommodations, meetings)	1,319,998	749,551
Telephone	291,811	294,237
Training and education	185,520	428,501
Utilities	83,428	52,716
	11,513,501	7,999,449
Excess of revenue over expenses	15,007,603	28,311,657

Peguis Child and Family Services
Schedule 4 - Schedule of Provincial Core Revenue and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Revenue		
Indigenous Services Canada - Provincial Variance	-	16,159,563
Province of Manitoba	-	435,962
Deferred revenue from prior year - Provincial Variance	12,784,913	-
Deferred revenue to next year	-	(12,784,913)
	12,784,913	3,810,612
Expenses		
Office and program supplies	280,446	1,609,066
Programs and services	18,498	-
Rent	592,518	618,214
Repairs and maintenance	292,634	186,038
Salaries and benefits	687,549	1,043,715
Staff expenses (travel, accommodations, meetings)	234,715	192,478
Telephone	37,410	5,983
Training and education	23,700	-
Utilities	94,433	155,118
	2,261,903	3,810,612
Transfers between programs	10,523,010	-
Excess of revenue over expenses	-	-

Peguis Child and Family Services
Schedule 5 - Schedule of Federal Maintenance Revenues and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Expenses		
Federal maintenance	2,438,018	1,849,865
Programs and services	1,247,471	871,277
	3,685,489	2,721,142
Transfer to programs - EPR costs	-	1,138,400
Deficiency of revenue over expenses	(3,685,489)	(3,859,542)

Peguis Child and Family Services
Schedule 6 - Schedule of Provincial Maintenance Revenues and Expenses

For the year ended March 31, 2026

	2026	2025
Revenue		
Indigenous Services Canada - Provincial Variance	-	1,789,812
Province of Manitoba	10,424,360	8,200,000
	10,424,360	9,989,812
Expenses		
Provincial maintenance	6,868,753	5,133,488
Transfer to programs - EPR costs	-	4,856,324
Excess of revenue over expenses	3,555,607	-

Peguis Child and Family Services
Schedule 7 - Schedule of Federal Protection Revenues and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Revenue		
Indigenous Services Canada		
Core	19,014,534	21,969,035
Expenses		
Information technology costs	56,184	19,536
Office and program supplies	968,313	677,138
Programs and services	1,813,075	1,640,379
Repairs and maintenance	46,069	286,182
Salaries and benefits	3,944,986	2,387,801
Staff expenses (travel, accommodations, meetings)	625,144	477,658
Telephone	9,035	22,027
Training and education	2,250	-
Utilities	148,145	98,463
	7,613,201	5,609,184
Transfer from programs - EPR costs	-	(5,994,724)
Excess (deficiency) of revenue over expenses	12,718,414	22,354,575

Peguis Child and Family Services
Schedule 8 - Schedule of Provincial Protection Revenues and Expenses

For the year ended March 31, 2026

	2026	2025
Revenue		
Indigenous Services Canada - Provincial Variance	-	3,617,593
Province of Manitoba	-	1,545,685
	-	5,163,278
Expenses		
Office and program supplies	71,558	4,471
Programs and services	26,931	52,074
Salaries and benefits	2,198,416	4,069,119
Staff expenses (travel, accommodations, meetings)	1,367,606	1,037,614
Training and education	2,250	-
	3,666,761	5,163,278
Transfers between programs	(3,666,761)	-
Excess (deficiency) of revenue over expenses	-	-

Peguis Child and Family Services
Schedule 9 - Schedule of Federal Prevention Revenues and Expenses

*For the year ended March 31, 2026
(Unaudited)*

	2026	2025
Revenue		
Indigenous Services Canada	22,183,624	25,630,540
Fundraising	53,260	43,200
	22,236,884	25,673,740
Expenses		
Office and program supplies	209,619	181,335
Programs and services	5,882,453	5,322,095
Repairs and maintenance	360,065	116,120
Salaries and benefits	3,022,528	1,330,982
Services to families/prevention	1,592,372	353,745
Staff expenses (travel, accommodations, meetings)	448,707	323,857
Telephone	1,371	1,005
Utilities	59,380	4,045
	11,576,495	7,633,184
Transfers between programs	2,889,731	-
Excess of revenue over expenses	7,770,658	18,040,556

Peguis Child and Family Services
Schedule 10 - Schedule of Provincial Prevention Revenues and Expenses

*For the year ended March 31, 2026
(Unaudited)*

	2026	2025
Revenue		
Indigenous Services Canada - Provincial Variance	-	5,007,398
Province of Manitoba	-	240,353
	-	5,247,751
Expenses		
Office and program supplies	14,723	974
Programs and services	2,024,496	1,491,149
Rent	154,167	145,584
Salaries and benefits	1,998,427	2,996,057
Services to families/prevention	420,932	450,511
Staff expenses (travel, accommodations, meetings)	165,625	142,712
Telephone	1,605	5,563
Training and education	3,330	-
Utilities	16,663	14,257
	4,799,968	5,246,807
Transfers between programs	(4,799,968)	-
Excess (deficiency) of revenue over expenses	-	944

Peguis Child and Family Services
Schedule 11 - Schedule of Federal Intake Revenues and Expenses

*For the year ended March 31, 2026
(Unaudited)*

	2026	2025
Expenses		
Office and program supplies	847	4,504
Programs and services	70,486	153,831
Salaries and benefits	968,697	291,012
Services to families/prevention	495,212	716,654
Staff expenses (travel, accommodations, meetings)	201,376	133,143
Telephone	2,000	1,099
	1,738,618	1,300,243
Transfers between programs	(1,738,618)	-
Excess (deficiency) of revenue over expenses	-	(1,300,243)

Peguis Child and Family Services
Schedule 12 - Schedule of Provincial Intake Revenues and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Revenue		
Indigenous Services Canada - Provincial Variance (Prevention)	-	708,319
Expenses		
Office and program supplies	987	-
Programs and services	1,040	9,354
Salaries and benefits	1,401,678	124,798
Services to families/prevention	923,226	432,187
Staff expenses (travel, accommodations, meetings)	217,443	141,568
Telephone	926	412
	2,545,300	708,319
Transfers between programs	(739,200)	-
Excess (deficiency) of revenue over expenses	(1,402,064)	-

Peguis Child and Family Services
Schedule 13 - Schedule of Federal After Hours Revenues and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Expenses		
Salaries and benefits	381,189	145,126
Staff expenses (travel, accommodations, meetings)	22,847	8,413
	404,036	153,539
Transfers between programs	(404,036)	-
Deficiency of revenue over expenses	-	(153,539)

Peguis Child and Family Services
Schedule 14 - Schedule of Provincial After Hours Revenues and Expenses

*For the year ended March 31, 2026
(Unaudited)*

	2026	2025
Revenue		
Indigenous Services Canada - Provincial Variance (Prevention)	-	1,524,133
Expenses		
Salaries and benefits	1,232,806	1,472,024
Staff expenses (travel, accommodations, meetings)	84,275	52,109
	1,317,081	1,524,133
Transfers between programs	(1,317,081)	-
Excess (deficiency) of revenue over expenses	-	-

Peguis Child and Family Services
Schedule 15 - Schedule of Federal Abuse Revenues and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Expenses		
Programs and services	263,619	12,223
Salaries and benefits	376,953	455,441
Staff expenses (travel, accommodations, meetings)	106,505	144,499
	747,077	612,163
Transfers between programs	(747,077)	-
Excess (deficiency) of revenue over expenses	-	(612,163)

Peguis Child and Family Services
Schedule 16 - Schedule of Provincial Abuse Revenues and Expenses

For the year ended March 31, 2026
(Unaudited)

	2026	2025
Expenses		
Abuse committee expenses	207	943
Salaries and benefits	185,741	-
Staff expenses (travel, accommodations, meetings)	68,094	-
	254,042	943
Deficiency of revenue over expenses	(254,042)	(943)

Peguis Child and Family Services
Schedule 17 - Schedule of Federal Governance Revenues and Expenses
For the year ended March 31, 2026

	2026	2025
Revenue		
Indigenous Services Canada Governance	2,957,737	-
Expenses		
Alternatives to the Court Process	216,256	284,881
Board expenses	593,818	558,616
Elder's honoraria and travel	462,580	371,827
Elder's program supplies	118,974	82,339
Elder's training and education	54,102	6,296
Salaries and benefits	892,602	-
	2,338,332	1,303,959
Excess (deficiency) of revenue over expenses	619,405	(1,303,959)

Peguis Child and Family Services
Schedule 18 - Schedule of Federal Dispute Resolution Revenues and Expenses

For the year ended March 31, 2026

	2026	2025
Revenue		
Indigenous Services Canada		
Dispute resolution	1,415,014	-
Expenses		
Elder's honoraria and travel	5,439	-
Training and education	46,366	-
	51,805	-
Excess of revenue over expenses	1,363,209	-

Peguis Child and Family Services

Schedule 19 - Schedule of ISC - Post - Majority Support Services Revenues and Expenses

For the year ended March 31, 2026

	2026	2025
Revenue		
Indigenous Services Canada		
Post - Majority Support Services	3,672,378	3,441,576
Expenses		
Office and program supplies	38,564	-
Programs and services	3,088,651	1,912,488
Salaries and benefits	2,164,833	-
Staff expenses (travel, accommodations, meetings)	10,785	-
Utilities	13,817	-
	5,316,650	1,912,488
Excess (deficiency) of revenue over expenses	(1,644,272)	1,529,088

Peguis Child and Family Services
Schedule 20 - Schedule of Children's Special Allowance Revenues and Expenses

*For the year ended March 31, 2026
(Unaudited)*

	2026	2025
Revenue		
Children's Special Allowance	1,232,480	1,172,845
Interest revenue	268,934	351,779
Deferred revenue from prior year	11,607,636	10,083,381
Deferred revenue to next year	(13,058,431)	(11,607,636)
	50,619	369
Expenses		
Bank services charges	-	369
CSA disbursement to Animikii	50,619	-
	50,619	369
Excess (deficiency) of revenue over expenses	-	-

Peguis Child and Family Services
Schedule 21 - Schedule of Interest and Amortization Revenues and Expenses

*For the year ended March 31, 2026
(Unaudited)*

	2026	2025
Revenue		
Amortization of deferred capital contributions	336,699	431,993
Interest revenue	6,239,331	8,953,956
	6,576,030	9,385,949
Expenses		
Amortization	1,030,859	723,461
PCFS donation program	1,384,574	-
	2,415,433	723,461
Excess of revenue over expenses	4,160,597	8,662,488



peguiscfs.ca