

Mohawk Council of Kanesatake
Financial Statements
March 31, 2019

Mohawk Council of Kanesatake

Contents

For the year ended March 31, 2019

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Management's Responsibility

To the Community Members and Chief and Council of Mohawk Council of Kanesatake:

The accompanying financial statements of Mohawk Council of Kanesatake are the responsibility of management and have been approved by Chief and Council.

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. Council fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Council is also responsible for recommending the appointment of the Mohawk Council of Kanesatake's external auditors.

MNP SENCRL, srl is appointed by the Chief and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both Council and management to discuss their audit findings.



Program Manager
Administration



Portfolio Chief

Independent Auditor's Report

To the Community Members and Chief and Council of Mohawk Council of Kanesatake:

Qualified Opinion

We have audited the financial statements of Mohawk Council of Kanesatake (the "First Nation"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and accumulated surplus, changes in net debt, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the First Nation as at March 31, 2019, and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Note 2 describes the policy with respect to the Council's tangible capital assets. The policy states that tangible capital assets are recorded at cost. As there was no audit performed between 2002 and 2006, we are unable to determine if the opening balances should reflect any asset additions pertaining to these years. The note also indicates that Council expensed capital asset purchases from 2007 to 2008 to the specific program where the program dictated. In these respects, the financial statements are not in accordance with Canadian public sector accounting standards, and the effects of these departures from Canadian public sector accounting standards on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

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 First Nation 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 qualified 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 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 First Nation'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 First Nation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the First Nation'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.

COMPTABILITÉ > CONSULTATION > FISCALITÉ

ACCOUNTING > CONSULTING > TAX

1155, BOUL. RENÉ-LÉVESQUE O., 23^e ÉTAGE, MONTRÉAL (QUÉBEC) H3B 2K2

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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 First Nation'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 First Nation'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 First Nation 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.

Montréal, Québec

July 26, 2019

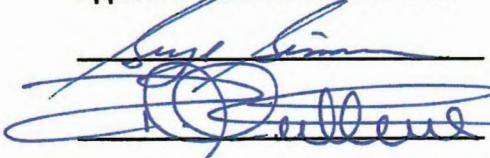
*MNP*¹
SENCRL, srl

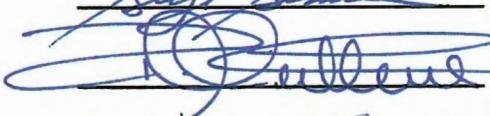
¹ CPA auditor, CA, public accountancy permit no. A124849

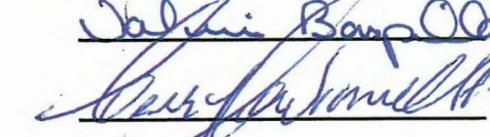
Mohawk Council of Kanesatake
Statement of Financial Position
As at March 31, 2019

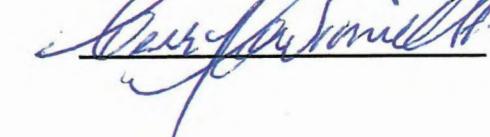
	2019	2018
Financial assets		
Cash and cash equivalents	949,921	718,848
Funds held in trust (Note 3)	25,435	24,858
Quebec grant receivable (Note 4)	930,277	847,283
Accounts receivable (Note 5)	2,159,685	2,198,311
Loans receivable (Note 6)	123,157	21,297
Total financial assets	4,188,475	3,810,597
Liabilities		
Accounts payable and accruals (Note 8)	3,027,367	3,497,177
Deferred revenue (Note 9)	1,058,826	895,320
Deferred PFI Grant (Note 10)	930,277	847,283
Long-term debt (Note 11)	2,004,439	1,795,108
Total liabilities	7,020,909	7,034,888
Net debt	(2,832,434)	(3,224,291)
Commitments (Note 12)		
Contingencies (Note 13)		
Non-financial assets		
Tangible capital assets (Note 14) (Schedule 1)	8,216,295	8,149,086
Prepaid expenses	279,327	349,197
Total non-financial assets	8,495,622	8,498,283
Accumulated surplus (Note 15)	5,663,188	5,273,992

Approved on behalf of the Council


Grand Chief


Chief


Chief


Chief


Chief


Chief


Chief

Mohawk Council of Kanesatake
Statement of Operations and Accumulated Surplus
For the year ended March 31, 2019

	<i>Schedules</i>	<i>2019 Budget</i>	<i>2019</i>	<i>2018</i>
Revenue				
Indigenous Services Canada	7,525,560	9,635,214	10,991,354	
First Nations Human Resources Development Commission of Quebec	496,469	559,495	597,866	
First Nations Education Council	943,337	965,420	1,035,713	
First Nations of Quebec and Labrador Health and Social Services Commission	56,691	56,691	73,564	
Canada Mortgage and Housing Corporation	-	86,745	209,653	
Employment and Skills Development Canada	276,714	224,817	24,736	
Other	34,800	595,639	85,525	
Economic Development Agency of Canada	-	49,350	-	
Ministère de la Culture et des Communications	-	43,750	-	
First Nations of Quebec and Labrador Sustainable Development Institute	-	70,000	-	
Secrétariat aux affaires Autochtone	-	22,390	43,100	
Public Security Canada	142,035	142,035	210,116	
Ministère de la famille du Québec	-	281,103	100,479	
First Nations Confederacy of Cultural Education Centres	55,174	60,000	55,174	
Kanesatake Health Center	-	167,959	56,559	
Canadian Environmental Assessment Agency	33,410	37,122	109,910	
Deferred revenue - prior year	-	895,320	757,141	
Deferred revenue - current year	825,536	(1,058,826)	(895,320)	
Repayment / (Recovery) of government funding	-	132,231	(786,143)	
Recovery of funding received in prior years	-	-	(9,861)	
Net insurance proceeds	-	63,378	-	
	10,389,726	13,029,833	12,659,566	
Program expenses				
Finance / Administration	4	909,648	1,704,509	839,087
Education	5	2,586,546	3,322,851	2,839,250
FNEC	6	836,095	1,067,141	882,614
Social Assistance	7	2,116,522	2,032,212	2,129,316
Economic Development	8	182,013	227,462	160,023
Environment	9	415,787	471,574	384,226
Infrastructure Public Works	10	284,237	369,453	320,910
Capital Base	11	352,200	286,773	339,499
Secondary Base	12	593,166	1,014,972	1,578,024
CMHC Housing	13	-	83,292	228,947
Crime Prevention	14	142,034	354,078	231,994
Resource	15	76,952	86,317	78,111
KHRO	16	967,301	871,520	534,982
Daycare Center	17	56,691	356,135	245,942
Capital Fund	18	-	392,348	346,385
Total expenses (Schedule 2)		9,519,192	12,640,637	11,139,310
Surplus		870,534	389,196	1,520,256
Accumulated surplus, beginning of year		5,273,992	5,273,992	3,753,736
Accumulated surplus, end of year		6,144,526	5,663,188	5,273,992

The accompanying notes are an integral part of these financial statements

Mohawk Council of Kanesatake
Statement of Change in Net Debt
For the year ended March 31, 2019

	2019 Budget	2019	2018
Annual surplus	870,534	389,196	1,520,256
Purchases of tangible capital assets	-	(780,973)	(1,424,650)
Amortization of tangible capital assets	-	392,348	346,385
Proceeds of disposal of tangible capital assets	-	384,783	-
Net insurance proceeds	-	(63,367)	-
	-	(67,209)	(1,078,265)
Acquisition of prepaid expenses	-	(279,327)	(349,197)
Use of prepaid expenses	-	349,197	331,020
	-	69,870	(18,177)
Decrease in net debt	870,534	391,857	423,814
Net debt, beginning of year	(3,224,291)	(3,224,291)	(3,648,105)
Net debt, end of year	(2,353,757)	(2,832,434)	(3,224,291)

Mohawk Council of Kanesatake
Statement of Cash Flows
For the year ended March 31, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating activities		
Cash receipts from contributors	13,233,471	12,049,078
Cash paid to suppliers	(8,689,166)	(7,329,904)
Cash paid to employees	(4,024,516)	(3,041,664)
	519,789	1,677,510
Financing activities		
Advances of long-term debt	227,413	430,234
Repayment of long-term debt	(18,082)	(51,884)
	209,331	378,350
Capital activities		
Purchases of tangible capital assets	(780,973)	(1,424,650)
Proceeds of disposal of tangible capital assets	384,783	-
	(396,190)	(1,424,650)
Investing activities		
Decrease (increase) in loans receivable	(101,857)	(907)
Increase in cash resources	231,073	630,303
Cash and cash equivalents, beginning of year	718,848	88,545
Cash and cash equivalents, end of year	949,921	718,848

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

1. Operations

The Mohawk Council of Kanesatake (the "First Nation") is located in the province of Quebec and provides various services to its members. Mohawk Council of Kanesatake includes the Nation's members, government and all related entities that are accountable to the Nation and are either owned or controlled by the Nation.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

Basis of presentation

Sources of revenue and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it becomes available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.

Net debt

The First Nation's financial statements are presented so as to highlight net debt as the measurement of financial position. The net debt of the First Nation is determined by its financial assets less its liabilities. Net debt is comprised of two components, non-financial assets and accumulated surplus.

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.

At year end, the First Nation does not hold any short-term investments.

Tangible capital assets

Tangible capital assets are initially recorded at cost based on historical cost accounting records. Contributed tangible assets are recorded at their fair value at the date of contribution. Tangible capital assets include acquired, built, developed and improved tangible capital assets whose useful life extends beyond one year and which are intended to be used on an ongoing basis for delivering services.

Amortization

Tangible capital assets are amortized on a straight-line basis over their estimated useful lives over the following periods:

	<i>Periods</i>
Roads	40 years
Buildings	40 years
Water & sewage	40 years
Machinery & vehicles	10 years
Furniture & fixtures	10 years
Computer hardware and software	3 years
Fibre Optic Network	25 years

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

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

Long-term debt

Long-term financing received to fund tangible capital asset purchases is recognized in the period the financing is acquired and recorded as an increase in long-term debt.

Repayments of long-term financing are recognized as a decrease in long-term debt.

Long-lived assets

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

The Nation performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of a long-lived asset is not recoverable if the carrying amount exceeds the sum of the undiscounted future cash flows from its use and disposal. Impairment is measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using discounted future cash flows. Any impairment is included in deficit for the year.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards 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 revenue 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 and loans receivable are stated after an allowance for loan impairment. Amortization is based on the estimated useful lives of tangible capital assets. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in surplus / deficit in the year in which they become known.

Revenue recognition

Government Transfers

The First Nation recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the First Nation recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

Externally restricted revenue

The First Nation recognizes externally restricted inflows as revenue in the period the resources are used for the purpose specified in accordance with an agreement or legislation. Until this time, the First Nation records externally restricted inflows in deferred revenue.

Government grants

The Daycare (Tsi' Rontswa'takhwa) receives operating grants based on the number of days attended per child. Any excess or shortfall in this estimation is repaid or recovered from the Government.

The government assistance related to the construction of a portion of the building is deferred and amortized at the same rate as the related assets.

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

2. Significant accounting policies (Continued from previous page)

Loans receivable

Loans are recorded at principal amounts, less any allowance for anticipated losses, plus accrued interest. Interest revenue is recorded on the accrual basis. Loan and administration fees are amortized over the term of the loan.

Employee future benefits

The First Nation's employee future benefits program consists of a defined benefit plan.

The First Nation is part of a multi-employer plan for which there is insufficient information to apply defined benefit plan accounting. Accordingly, the First Nation is not able to identify its share of the plan assets and liabilities, and therefore, the First Nation uses defined contribution accounting for this plan. Contributions to the defined contribution plan are expensed as incurred.

Funds held in Ottawa Trust Fund

Funds held in trust on behalf of First Nation members by the Government of Canada in the Ottawa Trust Fund are reported on the statement of financial position with an offsetting amount in accumulated surplus. Trust moneys consist of:

- Capital trust moneys derived from non-renewable resource transactions on the sale of land or other First Nation tangible capital assets; and
- Revenue trust moneys generated primarily through land leasing transactions or interest earned on deposits held in trust.

Segments

The First Nation conducts its business through fourteen reportable segments. These operating segments are established by senior management to facilitate the achievement of the First Nation's long-term objectives to aid in resource allocation decisions and to assess operational performance.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in the *Significant accounting policies*.

3. Funds held in trust

	2019	2018
Capital Trust		
Balance, beginning and end of year	21,164	21,164
Operating fund		
Balance, beginning of year	3,694	3,177
Interest	577	517
Balance, end of year	4,271	3,694
	25,435	24,858

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

4. Quebec Government Grant Receivable - Programme de Financement des Infrastructures

In 2016, Tsi Rontswa'takhwa (the Daycare) was approved for grants to be received for the construction of its building under the "programme de Financement des Infrastructures" (PFI) of the Ministère de la Famille (MF). The purpose of these grants is to repay the mortgage on the building being financed by the National Bank of Canada. The MF pays for the interest on this mortgage which is recognized as income by the Daycare. The grant receivable is tied to the PFI mortgage, and thus is reduced by the same amount as the capital repayment each year.

	2019	2018
Balance beginning of year	847,283	629,549
Construction and interest costs capitalized	82,994	217,734
	<hr/>	<hr/>
	930,277	847,283

As the term loan from the National Bank of Canada has not yet been converted into a long-term debt under the PFI program, no amounts have been received from the MF in the current or prior year.

5. Accounts receivable

	2019	2018
Indigenous Services Canada	1,605,950	1,479,463
Canada Mortgage and Housing Corporation	75,332	193,535
First Nations Education Council	101,762	103,572
Accounts receivable - Other	340,437	293,569
Commodity taxes receivable	36,204	128,172
	<hr/>	<hr/>
	2,159,685	2,198,311

6. Loans receivable

The loans receivable are unsecured loans made to community members and are non-interest bearing with no fixed terms of repayment.

7. Credit facility

The First Nation has an authorized credit facility of \$200,000 of which \$Nil (2018 - \$Nil) was used as at March 31, 2019. Advances bear interest at prime plus 2.5% (2018 - prime plus 2.5%). The line of credit is secured by a first rank moveable hypothec on all receivables and is renewable on an annual basis.

8. Accounts payable and accruals

	2019	2018
Accounts payable	1,919,008	2,025,254
Accruals	332,811	296,844
Salaries payable	611,175	216,105
Government funding repayable	164,373	958,974
	<hr/>	<hr/>
	3,027,367	3,497,177

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

9. Deferred revenue

Deferred revenue consists of contributions received under various programs which the Nation did not fully expend during the year. The total unexpended contributions are as follows:

	<i>Balance, beginning of year</i>	<i>Contributions received</i>	<i>Amount recognized as revenue</i>	<i>Balance, end of year</i>
Administration				
Human Resource Management (1003)	-	33,000	-	33,000
Lands Survey Project (1005)	-	124,133	3,561	120,572
Land use planning initiative (1034)	49,092	-	15,346	33,746
RIRSD Program (1560)	-	538,000	336,768	201,232
	49,092	695,133	355,675	388,550
Education				
Ratihente High School (2012)	137,500	750,947	888,447	-
Rotiwenneakehte School (2013)	137,500	836,142	973,642	-
FNEC - Special Education (2059)	83,783	407,419	491,202	-
FNEC (2060 to 2083)	115,949	463,620	579,569	-
Cafeteria (2110)	-	23,600	14,173	9,427
	474,732	2,481,728	2,947,033	9,427
Environment				
Environment projects (4100 & 4180)	9,575	449,484	391,165	67,894
Eco-Ctr Office Construction (4150)	18,439	-	18,439	-
Eco-Ctr Indicators (4160)	18,367	-	18,367	-
Ottawa River watershed study (4190)	19,066	-	19,066	-
Equipment Purchase Environment (4200)	-	101,545	48,965	52,580
	65,447	551,029	496,002	120,474
Public Works - Capital Secondary				
Water system (5206)	84,900	300,000	384,900	-
High school roof (5210)	120,911	-	120,911	-
Roads & Bridges Simon Road (5233)	54	-	54	-
Spring Flooding (5260)	51,797	300,000	323,772	28,025
	257,662	600,000	829,637	28,025
KHRO				
Skills Link Program (9003)	48,387	45,121	75,851	17,657
Economic Development				
Economic Development - QEDP (4005)	-	49,350	48,180	1,170
Comprehensive Community Planning (4010)	-	70,000	525	69,475
Radio Station (4015)	-	33,335	-	33,335
	-	152,685	48,705	103,980
	895,320	4,525,696	4,752,903	668,113

Continued on next page

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

9. Deferred revenue (Continued from previous page)

	895,320	4,525,696	4,752,903	668,113
Balance carried forward				
Social Assistance				
Case Management Capacity (3040)	-	200,792	13,399	187,393
NPCV Community Based Initiative (3050)	-	129,016	-	129,016
	-	329,808	13,399	316,409
Crime prevention				
Health Center (6501)	-	169,109	126,101	43,008
Anti-Bullying Initiative (6510)	-	12,390	2,514	9,876
	-	181,499	128,615	52,884
Resource				
Cultural Office (8005)	-	25,000	3,580	21,420
	895,323	5,062,003	4,898,497	1,058,826

10. Deferred government grants - Programme de Financement des Infrastructures

	2019	2018
Balance, beginning of year	847,283	629,549
Additions during the year	82,994	217,734
	930,277	847,283

11. Long-term debt

	2019	2018
Term loan, interest bearing at 3.99%, repayable in 60 blended monthly instalments of \$442, maturing November 2020, secured by a vehicle with a net book value of \$20,268	8,531	13,384
Term loan, bearing interest at 4.59%, repayable in 60 blended monthly instalments of \$1,272 maturing October 2021, secured by a vehicle with a net book value of \$58,207	37,116	50,345
ISC loan related to land claim negotiation expenses from 2012 to 2017, repayable without interest on the earlier of March 31, 2021 or the date on which the claim is settled	1,028,515	884,096
Daycare Center bridge financing loan, to a maximum of \$890,167, for which the bank has accepted an overage up to \$930,277, interest bearing at prime less 0.125% per annum, convertible to a term loan upon construction completion, secured by a \$1,068,201 first-ranking movable hypothec on the universality of receivables, principle and interest payments on bridge loan and subsequent term loan to be funded by Ministère de la famille du Québec	930,277	847,283
	2,004,439	1,795,108

Principal repayments on long-term debt in each of the next three years are as follows:

	Scheduled payments	Loans subject to renegotiation	Total
2020	18,899	930,277	949,176
2021	17,978	1,028,515	1,046,493
2022	8,770	-	8,770
	45,647	1,958,792	2,004,439

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

12. Commitments

The First Nation has entered into long-term lease agreements for the rental of office equipment used in the daily operations. Annual lease payments are approximately \$10,000 to March 2022.

13. Contingencies

- a) The organization has entered into contribution agreements with various government departments. Funding received under these contribution agreements may be subject to repayment upon final review by the various funders of the eligibility of expenses.
- b) During the normal course of operations, the Council is subject to legal claims. The total of these claims as at March 31, 2019 is \$1,268,341. While Council is unable to accurately estimate the outcome of these claims, the full amount has been accrued in the financial statements.

With regards to these claims, no reference to any expense or to any revenue, allocations, transfer, contributions or other income as being deferred or surplus constitutes an admission of any legal obligation by Council to any party for any reason. No reference to any account or liability as payable or accrued and no reference to any amount as a liability, as owing or as a debt of any kind constitutes an admission of any legal obligation by Council to any party for any reason. More particularly, such references are made only in order to comply with Canadian public sector accounting standards, and does not include any authorization to make admissions as to legal obligations. For greater clarity, the approval of the financial statements by Council does not necessarily include an acknowledgement of any right enjoyed by any other party.

- c) Council has been served with an action by another First Nation seeking damages of \$1,397,786 plus interest. This action relates to the plaintiff's claim that Council should have contributed to the upkeep and development of a shared territory. While the outcome of this claim cannot be ascertained at this time, Council is of the opinion that it has good legal arguments to defeat the claim. As such, no provision has been recorded in the accounts. Any settlement resulting from this claim will be recorded as an expense in the year in which the settlement, if any, occurs.
- d) Mohawk Council of Kanesatake has incurred certain financial obligations with respect to the research, development and negotiation of its specific claim relating to the Seigneurie of the Lake of Two Mountains. ISC has provided MCK with an interim loan to assist them in meeting these obligations. As at March 31, 2019, the outstanding loan is \$1,028,515. The advance is secured by a promissory note which is payable on the earlier of March 31, 2021 or the date on which the claim is settled.

14. Tangible capital assets

The tangible capital assets reconciliation is included in Schedule 1.

Included in the cost of the Daycare Building is \$80,470 of interest capitalized.

Daycare Building and Daycare Furniture and Fixtures with a carrying value of \$930,277 have not been amortized in the current year. Under the requirements of the PFI Grant program annual amortization must equal to the amount of the repayment of the principle on the long-term debt. As there has been no repayments made by the MF, no amortization was taken.

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

15. Accumulated surplus

Accumulated surplus consists of the following:

	2019	2018
Capital asset fund		
Balance, beginning of year	7,238,074	6,325,659
Acquisition of tangible capital assets	716,060	1,258,800
Asset removed due to fire loss	(321,415)	-
Amortization	(392,348)	(346,385)
	7,240,371	7,238,074
Deficit		
Balance, beginning of year	(1,988,940)	(2,596,264)
Annual Surplus	1,102,382	1,866,124
Surplus transferred to capital fund	(716,060)	(1,258,800)
	(1,602,618)	(1,988,940)
Externally Restricted - Ottawa Trust Funds		
Balance, beginning of year	24,858	24,341
Surplus	577	517
	25,435	24,858
	5,663,188	5,273,992

16. Government transfers

During the year, the First Nation recognized the following government transfers:

	<i>Operating and capital</i>	<i>Deferrals and repayments</i>	2019	2018
Federal Government Transfers				
Indigenous Services Canada	9,635,214	61,255	9,696,469	10,196,497
Canada Mortgage and Housing Corporation	86,745	-	86,745	209,653
Health Canada	-	-	-	56,559
Employment and Skills Development Canada	224,817	-	224,817	24,736
Canadian Environmental Assessment Agency	37,122	-	37,122	109,910
Public Security Canada	142,035	-	142,035	210,116
Economic Development Agency of Canada	49,350	(1,170)	48,180	-
	10,175,283	60,085	10,235,368	10,807,471
Provincial Government Transfers				
Secrétariat aux Affaires Autochtones	22,390	(9,876)	12,514	-
Ministère de la famille du Québec	281,103	(16,445)	264,658	100,479
Ministère de la Culture et des Communications	43,750	(22,590)	21,160	-
	347,243	(48,911)	298,332	100,479
	10,522,526	11,174	10,533,700	10,907,950

Mohawk Council of Kanesatake
Notes to the Financial Statements
For the year ended March 31, 2019

17. Defined benefit pension plan

Multi-employer plan

The First Nation participates in a multi-employer benefit plan on behalf of its employees. The First Nation's contributions to this plan and corresponding expense totalled \$145,974 (2018 – \$113,818).

18. Economic dependence

Mohawk Council of Kanesatake receives 74% (2018 - 82%) of its revenue from Indigenous Services Canada (ISC). The ability of Mohawk Council of Kanesatake to continue operations is dependent upon the Government of Canada's continued financial commitments.

19. Budget information

The disclosed budget information has been approved by the Chief and Council of the Mohawk Council of Kanesatake at the Band Council meeting held on May 15, 2018.

20. ISC funding reconciliation

	2019	2018
Balance per financial statements	9,635,214	10,991,354
Less: SAT employability revenue	-	(29,993)
Balance per ISC funding confirmation	9,635,214	10,961,361

21. Comparative figures

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

Mohawk Council of Kanesatake
Schedule 1 - Schedule of Tangible Capital Assets
For the year ended March 31, 2019

	<i>Roads</i>	<i>Buildings</i>	<i>Water & sewage</i>	<i>Machinery & vehicles</i>	<i>Computer equipment</i>	<i>Furniture & fixtures</i>	<i>Subtotal</i>
Cost							
Balance, beginning of year	5,150,780	9,059,290	1,222,960	1,225,636	214,898	349,150	17,222,714
Acquisition of tangible capital assets	34	155,304	-	74,822	81,995	84,461	396,616
Construction-in-progress	-	-	-	-	-	-	-
Disposal of tangible capital assets	-	(571,404)	-	-	-	-	(571,404)
Balance, end of year	5,150,814	8,643,190	1,222,960	1,300,458	296,893	433,611	17,047,926
Accumulated amortization							
Balance, beginning of year	3,662,312	4,300,976	655,192	854,143	194,393	200,034	9,867,050
Annual amortization	37,212	230,365	30,574	40,891	34,171	19,135	392,348
Accumulated amortization on disposals	-	(249,989)	-	-	-	-	(249,989)
Balance, end of year	3,699,524	4,281,352	685,766	895,034	228,564	219,169	10,009,409
Net book value of tangible capital assets	1,451,290	4,361,838	537,194	405,424	68,329	214,442	7,038,517
2018 Net book value of tangible capital assets	1,488,468	4,758,314	567,768	371,494	20,505	149,117	7,357,684

Mohawk Council of Kanesatake
Schedule 1 - Schedule of Tangible Capital Assets
For the year ended March 31, 2019

	Subtotal	Daycare building	Daycare furniture & fixtures	Fibre Optic Network	2019	2018
Cost						
Balance, beginning of year	17,222,714	763,794	29,627	-	18,016,135	16,591,483
Acquisition of tangible capital assets	396,616	-	-	247,500	644,116	1,306,669
Construction-in-progress	-	136,857	-	-	136,857	117,983
Disposal of tangible capital assets	(571,404)	-	-	-	(571,404)	-
Balance, end of year	17,047,926	900,651	29,627	247,500	18,225,704	18,016,135
Accumulated amortization						
Balance, beginning of year	9,867,050	-	-	-	9,867,050	9,520,664
Annual amortization	392,348	-	-	-	392,348	346,385
Accumulated amortization on disposals	(249,989)	-	-	-	(249,989)	-
Balance, end of year	10,009,409	-	-	-	10,009,409	9,867,049
Net book value of tangible capital assets	7,038,517	900,651	29,627	247,500	8,216,295	8,149,086
2018 Net book value of tangible capital assets	7,357,684	763,794	29,626	-	8,149,086	

Mohawk Council of Kanesatake
Schedule 2 - Schedule of Consolidated Expenses by Object
For the year ended March 31, 2019

	2019 Budget	2019	2018
Consolidated expenses by object			
Advertising	15,000	8,905	15,589
Amortization	-	392,348	346,385
Books and supplies	61,000	79,060	57,452
Community donations	6,700	37,755	9,558
Community events	4,000	13,103	7,335
Computer equipment and software	49,101	103,083	40,436
Conference registration fees	-	350	350
Contracts	16,100	16,076	16,651
Employability measures (KHRO)	729,888	717,571	480,920
Equipment leasing	43,320	46,602	82,502
Fuel	21,237	28,017	24,940
Housing grant	83,720	248,400	180,400
Insurance	55,824	105,730	83,091
Interest	1,675	(34,968)	6,751
Internal billing - MCK administration fees	-	2	(3,519)
Management fees	91,100	77,241	70,361
Materials	78,557	280,087	232,355
Membership fees	7,700	2,488	19,063
Miscellaneous	8,720	172,583	(254,737)
Nutritional supplies	14,740	52,579	30,913
Office supplies	372,758	155,075	103,218
Payroll contracted services	8,400	10,640	7,194
Pension plan and insurance benefits	176,377	168,409	139,597
Postal fees	11,310	17,768	13,117
Professional fees - legal	99,000	397,475	240,166
Professional fees - other	658,568	1,090,807	1,111,352
Project expense	50,000	40,007	48,090
Rent, utilities and heating	128,874	173,931	148,835
Repairs and maintenance	642,433	740,539	1,088,762
Salaries and benefits	2,921,852	4,023,517	3,041,664
Snow removal	2,300	5,300	6,100
Social assistance allowance	2,041,272	1,935,217	2,067,224
Special education	-	-	4,446
Specialized equipment	64,691	110,718	271,270
Student allowances and living expenses	565,147	565,065	530,110
Telecommunications	34,892	75,158	44,966
Training	18,530	105,119	13,807
Travel	51,009	80,181	207,668
Tuition fees	145,000	276,639	441,242
Vehicle expenses	9,500	38,202	27,291
Water system installation	228,900	283,858	136,395
	9,519,195	12,640,637	11,139,310

Mohawk Council of Kanesatake
Schedule 3 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	Schedule #	ISC Revenue	Other Revenue	Deferred Revenue	Total Revenue	Total Expenses	Adjustments/Transfers From (To)	Current Surplus (Deficit)	Prior Year Surplus (Deficit)
Segment schedules									
Finance / Administration	4	1,710,098	415,653	(339,458)	1,786,293	1,704,509	(114,135)	(32,351)	264,713
Education	5	3,332,944	90,867	265,573	3,689,384	3,322,851	(272,297)	94,236	230,414
FNEC	6		952,187	199,732	1,151,919	1,067,141	(78,609)	6,169	(13,324)
Social Assistance	7	2,453,697	(74,113)	(316,409)	2,063,175	2,032,212	-	30,963	18,488
Economic Development	8	182,014	154,350	(103,980)	232,384	227,462	(1,660)	3,262	41,802
Environment	9	550,437	592	(55,027)	496,002	471,574	(16,004)	8,424	(6,150)
Infrastructure Public Works	10	291,697	44,132	-	335,829	369,453	-	(33,624)	(20,387)
Capital Base	11	352,000	-	-	352,000	286,773	(73,557)	(8,330)	(2,099)
Secondary Base	12	675,812	323,531	229,637	1,228,980	1,014,972	190,805	404,813	(451)
CMHC Housing	13	-	86,745	-	86,745	83,292	-	3,453	(19,294)
Crime Prevention	14	86,515	340,204	(52,884)	373,835	354,078	(4,284)	15,473	4,288
Resource	15	-	78,750	(21,420)	57,330	86,317	6,250	(22,737)	(22,937)
KHRO	16	-	797,545	30,730	828,275	871,520	(16,926)	(60,171)	91,998
Daycare Center	17	-	347,682	-	347,682	356,135	(14,228)	(22,681)	3,924
Capital Fund	18	-	-	-	-	392,348	394,645	2,297	949,271
Surplus		9,635,214	3,558,125	(163,506)	13,029,833	12,640,637	-	389,196	1,520,256

Mohawk Council of Kanesatake
Finance / Administration
Schedule 4 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
ISC Grant	474,399	669,153	575,497
ISC Fixed Funding	186,144	804,612	279,872
ISC Flexible Funding	79,200	236,333	147,000
ISC Set Funding	-	-	30,000
SAT Employability Revenue	9,000	-	9,000
Canadian Environmental Assessment Agency	33,410	37,122	85,000
Other	27,000	378,531	27,318
Deferred revenue - prior year	-	49,092	14,782
Deferred revenue - current year	143,031	(388,550)	(49,092)
Repayment of government funding	-	-	(5,483)
	952,184	1,786,293	1,113,894
Expenses			
Benefits	30,023	41,595	25,947
Community donations	5,200	37,755	6,558
Community events	-	12,502	7,335
Computer equipment and software	-	20,113	175
Conference registration fees	-	350	350
Equipment leasing	20,000	20,975	19,609
Insurance	23,000	16,176	23,183
Interest	1,675	(49,513)	5,335
Internal billing - MCK administration fees	(424,305)	(659,217)	(495,025)
Management fees	64,800	74,841	67,961
Materials	-	-	380
Membership fees	-	634	10,593
Miscellaneous	-	(15,292)	(266,615)
Nutritional supplies	4,000	3,393	9,119
Office supplies	12,000	14,605	12,648
Payroll contracted services	8,400	8,360	7,194
Pension plan and insurance benefits	170,431	166,033	134,725
Postal fees	8,600	14,449	8,804
Professional fees - legal	84,000	396,801	238,116
Professional fees - other	124,643	159,040	246,104
Rent, utilities and heating	9,500	40,731	12,476
Repairs and maintenance	1,500	1,862	1,409
Salaries	735,546	1,359,349	727,690
Telecommunications	15,600	18,141	14,618
Training	3,000	5,582	5,556
Travel	12,035	15,244	14,842
	909,648	1,704,509	839,087
Surplus before transfers	42,536	81,784	274,807
Transfers between programs			
Transfers between programs	-	(6,250)	(10,094)
Transfer to capital fund	-	(107,885)	-
	-	(114,135)	(10,094)
Surplus (deficit)	42,536	(32,351)	264,713

Mohawk Council of Kanesatake
Education
Schedule 5 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 <i>Budget</i>	2019	2018
Revenue			
Indigenous Services Canada			
ISC Fixed Funding	2,935,605	3,119,747	2,977,853
ISC Set Funding	85,408	213,197	287,930
Other	3,021,013	3,332,944	3,265,783
Deferred revenue - prior year	7,800	90,867	15,896
Deferred revenue - current year	-	275,000	200,000
	75,000	(9,427)	(275,000)
	3,103,813	3,689,384	3,206,679
Expenses			
Benefits	49,388	50,098	40,571
Books and supplies	61,000	79,060	57,452
Community donations	1,500	-	3,000
Computer equipment and software	2,000	1,254	10,604
Contracts	16,100	15,686	15,871
Equipment leasing	21,720	20,936	25,102
Fuel	11,237	11,080	9,341
Insurance	19,192	29,921	26,353
Interest			1,346
Internal billing - MCK administration fees	241,934	286,449	261,123
Materials	11,000	43,431	34,136
Membership fees	7,700	1,000	7,700
Miscellaneous		174,004	-
Nutritional supplies	1,000	14,496	763
Office supplies	1,600	2,729	1,352
Pension plan and insurance benefits	1,500	1,780	718
Postal fees	2,710	2,724	2,233
Professional fees - other		58,401	90,946
Rent, utilities and heating	94,700	97,531	86,652
Repairs and maintenance	82,342	296,950	88,089
Salaries	1,218,944	1,226,887	1,037,194
Snow removal	2,300	2,300	2,300
Special education			4,446
Specialized equipment		263	28,117
Student allowances and living expenses	565,147	565,065	530,110
Telecommunications	13,032	41,669	13,254
Travel	6,000	10,230	4,824
Tuition fees	145,000	276,639	441,242
Vehicle expenses	9,500	12,268	14,411
	2,586,546	3,322,851	2,839,250
Surplus before transfers	517,267	366,533	367,429
Transfers between programs			
Transfer to capital fund	-	(272,297)	(137,015)
Surplus	517,267	94,236	230,414

Mohawk Council of Kanesatake
FNEC
Schedule 6 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
SAT Employability Revenue	-	-	4,822
First Nations Education Council	931,787	952,187	1,035,713
Deferred revenue - prior year	-	199,732	66,122
Deferred revenue - current year	163,720	-	(199,732)
	1,095,507	1,151,919	906,925
Expenses			
Administration fees	38,295	37,112	39,983
Benefits	10,252	14,407	13,332
Computer equipment and software	36,579	75,702	15,757
Materials	32,953	133,651	92,820
Pension plan and insurance benefits	-	237	3,612
Professional fees - other	190,018	418,517	282,447
Salaries	366,769	370,909	383,729
Training	5,321	6,126	5,400
Travel	13,705	10,480	45,534
Office supplies	142,203	-	-
	836,095	1,067,141	882,614
Surplus before transfers	259,412	84,778	24,311
Transfers between programs			
Transfer to capital fund	-	(78,609)	(37,635)
Surplus (deficit)	259,412	6,169	(13,324)

Mohawk Council of Kanesatake
Social Assistance
Schedule 7 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
ISC Flexible Funding	2,045,909	2,246,701	2,008,747
ISC Fixed Funding	77,980	206,996	67,900
SAT Employability Revenue	-	-	7,959
Other	-	36,579	4,721
Recovery (repayment) of government funding	-	(110,692)	58,477
Deferred revenue - current year	-	(316,409)	-
	2,123,889	2,063,175	2,147,804
Expenses			
Benefits	2,420	2,106	1,373
Computer equipment and software	-	759	-
Interest	-	13	70
Internal billing - MCK administration fees	7,798	7,798	6,790
Nutritional supplies	-	7,765	870
Office supplies	4,637	3,029	4,700
Pension plan and insurance benefits	-	196	-
Postal fees	-	78	1,613
Professional fees - other	-	6,135	60
Rent, utilities and heating	1,500	-	8,000
Repairs and maintenance	-	951	-
Salaries	58,895	49,278	37,754
Social assistance allowance	2,041,272	1,935,217	2,067,224
Training	-	7,364	40
Travel	-	11,523	822
	2,116,522	2,032,212	2,129,316
Surplus	7,367	30,963	18,488

Mohawk Council of Kanesatake
Economic Development
Schedule 8 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
ISC Fixed Funding	182,014	182,014	182,915
Economic Development Agency of Canada	-	49,350	-
Ministère de la Culture et des Communications	-	25,000	-
Secrétariat aux affaires Autochtone	-	10,000	23,100
First Nations of Quebec and Labrador Sustainable Development Institute	-	70,000	-
Deferred revenue - current year	-	(103,980)	-
	182,014	232,384	206,015
Expenses			
Benefits	2,045	332	1,083
Computer equipment and software	-	-	1,593
Equipment leasing	-	86	60
Internal billing - MCK administration fees	18,201	18,201	18,292
Materials	1,000	-	-
Membership fees	-	300	-
Miscellaneous	-	-	3,280
Nutritional supplies	1,000	-	143
Office supplies	5,000	306	2,052
Professional fees - other	50,000	153,809	33,828
Project expense	50,000	40,007	48,090
Repairs and maintenance	-	-	23,100
Salaries	49,758	8,331	27,924
Telecommunications	-	527	175
Training	4,009	3,461	350
Travel	1,000	2,009	53
Vehicle expenses	-	93	-
	182,013	227,462	160,023
Surplus before transfers	1	4,922	45,992
Transfers between programs			
Transfer to capital fund	-	(1,660)	(4,190)
Surplus	1	3,262	41,802

Mohawk Council of Kanesatake
Environment
Schedule 9 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
ISC Fixed Funding	430,392	550,437	41,218
ISC Set Funding	-	-	984,529
SAT Employability Revenue	-	-	5,212
	430,392	550,437	1,030,959
Canadian Environmental Assessment Agency			
Other	-	592	24,910
Deferred revenue - prior year	-	65,447	-
Deferred revenue - current year	65,447	(120,474)	(65,447)
	495,839	496,002	990,422
Expenses			
Advertising	15,000	8,360	14,970
Benefits	1,176	5,552	627
Computer equipment and software	-	(630)	3,997
Equipment leasing	-	-	88
Fuel	-	260	-
Insurance	-	4,983	1,242
Internal billing - MCK administration fees	391	27,325	32,736
Materials	250	14,226	808
Miscellaneous	-	15,780	2,003
Office supplies	91,194	3,956	274
Postal fees	-	85	172
Professional fees - legal	15,000	-	2,050
Professional fees - other	211,007	210,855	247,644
Rent, utilities and heating	-	973	17,314
Repairs and maintenance	18,439	5,073	3,603
Salaries	28,610	136,297	29,047
Snow removal	-	3,000	3,000
Specialized equipment	23,500	24,816	9,628
Telecommunications	420	4,219	5,884
Training	1,200	625	1,461
Travel	9,600	3,714	7,678
Vehicle expenses	-	2,105	-
	415,787	471,574	384,226
Surplus before transfers	80,052	24,428	606,196
Transfers between programs			
Transfer to capital fund	-	(16,004)	(612,346)
Surplus (deficit)	80,052	8,424	(6,150)

Mohawk Council of Kanesatake
Infrastructure Public Works
Schedule 10 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
ISC Fixed Funding	291,697	291,697	291,697
Other	-	44,132	8,826
	291,697	335,829	300,523
Expenses			
Benefits	3,077	2,934	3,061
Contracts	-	390	390
Equipment leasing	200	86	110
Fuel	10,000	16,482	14,663
Insurance	11,400	37,310	24,604
Internal billing - MCK administration fees	28,670	28,670	29,260
Materials	28,000	51,848	36,562
Nutritional supplies	-	11	41
Office supplies	-	298	152
Pension plan and insurance benefits	-	153	-
Postal fees	-	79	41
Professional fees - other	50,000	50,000	50,000
Rent, utilities and heating	13,000	14,403	17,518
Repairs and maintenance	23,427	31,367	27,937
Salaries	74,872	73,601	80,797
Snow removal	-	-	800
Specialized equipment	39,191	35,562	20,798
Telecommunications	1,800	2,034	1,125
Travel	600	489	171
Vehicle expenses	-	23,736	12,880
	284,237	369,453	320,910
Deficit	7,460	(33,624)	(20,387)

Mohawk Council of Kanesatake
Capital Base
Schedule 11 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	<i>2019 Budget</i>	<i>2019</i>	<i>2018</i>
Revenue			
Indigenous Services Canada ISC Fixed Funding	352,000	352,000	352,000
Expenses			
Housing grant	83,720	96,400	84,400
Internal billing - MCK administration fees	35,200	35,200	35,000
Materials	-	-	3,031
Miscellaneous	-	(3,457)	-
Repairs and maintenance	223,380	158,630	217,068
Salaries	9,900	-	-
	352,200	286,773	339,499
Surplus before transfers	(200)	65,227	12,501
Transfers between programs			
Transfer to capital fund	-	(73,557)	(14,600)
Deficit	(200)	(8,330)	(2,099)

Mohawk Council of Kanesatake
Secondary Base
Schedule 12 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
Emergency Flood	-	300,000	1,678,833
ISC Fixed Funding	375,812	375,812	375,812
ISC Set Funding	-	-	678,140
Net insurance proceeds	-	63,378	-
Other	-	785	-
Deferred revenue - prior year	-	257,662	423,705
Deferred revenue - current year	205,811	(28,025)	(257,662)
Recovery (repayment) of government funding	-	259,368	(838,535)
	581,623	1,228,980	2,060,293
Expenses			
Benefits	2,691	3,005	2,635
Equipment leasing	-	-	28,944
Fuel	-	-	936
Housing grant	-	152,000	96,000
Internal billing - MCK administration fees	13,581	165,433	31,827
Materials	56	-	53,404
Miscellaneous	-	-	6,595
Nutritional supplies	-	-	3,671
Office supplies	-	115,771	73,061
Pension plan and insurance benefits	-	161	141
Postal fees	-	-	18
Professional fees - other	-	4,000	151,739
Repairs and maintenance	282,455	195,311	561,975
Salaries	65,483	75,884	136,790
Specialized equipment	-	1,269	167,028
Telecommunications	-	-	600
Travel	-	18,280	126,265
Water system installation	228,900	283,858	136,395
	593,166	1,014,972	1,578,024
Surplus before transfers	(11,543)	214,008	482,269
Transfers between programs			
Transfer to capital fund	-	190,805	(482,720)
Surplus (deficit)	(11,543)	404,813	(451)

Mohawk Council of Kanesatake
CMHC Housing
Schedule 13 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 <i>Budget</i>	2019	2018
Revenue			
Canada Mortgage and Housing Corporation	-	86,745	209,653
Expenses			
Benefits	-	1,674	2,432
Repairs and maintenance	-	38,973	163,218
Salaries	-	42,645	62,697
Telecommunications	-	-	600
	-	83,292	228,947
Surplus (deficit)	-	3,453	(19,294)

Mohawk Council of Kanesatake
Crime Prevention
Schedule 14 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
Indigenous Services Canada			
ISC Flexible Funding	-	86,515	-
ISC Set Funding	-	-	1,418
SAT Employability Revenue	-	-	3,000
	-	86,515	4,418
Public Security Canada	142,035	142,035	210,116
Secrétariat aux affaires Autochtone	-	12,390	20,000
Kanesatake Health Center	-	167,959	-
Other	-	17,820	9,500
Deferred revenue - current year	-	(52,884)	-
Repayment of government funding	-	-	(602)
	142,035	373,835	243,432
Expenses			
Benefits	2,211	4,586	4,352
Community events	4,000	601	-
Computer equipment and software	-	4,256	4,897
Equipment leasing	-	617	451
Fuel	-	195	-
Insurance	-	3,864	-
Internal billing - MCK administration fees	8,947	25,099	15,000
Management fees	26,300	2,400	2,400
Materials	-	34,009	9,581
Membership fees	-	-	250
Miscellaneous	-	1,548	-
Nutritional supplies	6,240	19,949	13,278
Office supplies	19,067	6,390	7,539
Postal fees	-	162	82
Professional fees - other	12,900	16,952	1,264
Rent, utilities and heating	-	1,507	-
Repairs and maintenance	-	108	-
Salaries	53,815	117,497	114,953
Specialized equipment	2,000	47,208	45,699
Telecommunications	1,440	3,846	4,190
Training	-	57,689	1,000
Travel	5,114	5,595	7,058
	142,034	354,078	231,994
Surplus before transfers	1	19,757	11,438
Transfers between programs			
Transfer to capital fund	-	(4,284)	(7,150)
Surplus	1	15,473	4,288

Mohawk Council of Kanesatake
Resource
Schedule 15 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
First Nations Confederacy of Cultural Education Centres	55,174	60,000	55,174
Ministère de la Culture et des Communications	-	18,750	-
Deferred revenue - current year	-	(21,420)	-
	55,174	57,330	55,174
Expenses			
Benefits	2,688	3,086	2,493
Computer equipment and software	-	819	-
Equipment leasing	400	256	3,793
Insurance	1,200	1,400	1,088
Internal billing - MCK administration fees	5,517	3,000	3,659
Pension plan and insurance benefits	336	507	401
Salaries	65,411	75,128	64,747
Telecommunications	1,400	2,121	1,930
	76,952	86,317	78,111
Deficit before transfers	(21,778)	(28,987)	(22,937)
Transfers between programs			
Transfers between programs	-	6,250	-
Deficit	(21,778)	(22,737)	(22,937)

Mohawk Council of Kanesatake
KHRO
Schedule 16 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
First Nations Human Resources Development Commission of Quebec	496,469	559,495	597,866
First Nations Education Council	11,550	13,233	-
Employment and Skills Development Canada	276,714	224,817	24,736
Deferred revenue - prior year	-	48,387	52,532
Deferred revenue - current year	172,527	(17,657)	(48,387)
Repayment of funding received in prior years	-	-	(9,861)
	957,260	828,275	616,886
Expenses			
Benefits	2,398	3,021	1,186
Employability measures (KHRO)	729,888	717,571	480,920
Equipment leasing	1,000	3,133	3,885
Insurance	1,032	1,250	1,014
Internal billing - MCK administration fees	25,769	24,932	14,969
Office supplies	97,057	5,185	-
Pension plan and insurance benefits	4,110	-	-
Rent, utilities and heating	10,174	10,175	-
Repairs and maintenance	10,890	7,050	-
Salaries	59,086	75,789	31,740
Telecommunications	1,200	1,015	1,250
Training	-	19,782	-
Travel	455	2,617	18
Miscellaneous	8,720	-	-
Professional fees - other	5,000	-	-
Computer equipment and software	10,522	-	-
	967,301	871,520	534,982
Surplus (deficit) before transfers	(10,041)	(43,245)	81,904
Transfers between programs			
Transfers between programs	-	-	10,094
Transfer to capital fund	-	(16,926)	-
	-	(16,926)	10,094
Surplus (deficit)	(10,041)	(60,171)	91,998

Mohawk Council of Kanesatake
Daycare Center
Schedule 17 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	2019 Budget	2019	2018
Revenue			
First Nations of Quebec and Labrador Health and Social Services Commission	56,691	56,691	73,564
Ministère de la famille du Québec	-	281,103	100,479
Kanesatake Health Center	-	-	56,559
Other	-	26,333	19,264
Repayment of government funding	-	(16,445)	-
	56,691	347,682	249,866
Expenses			
Advertising	-	545	619
Benefits	1,341	10,541	7,512
Computer equipment and software	-	810	3,413
Contracts	-	-	390
Equipment leasing	-	513	460
Insurance	-	10,826	5,607
Interest	-	14,532	-
Internal billing - MCK administration fees	-	-	2,867
Materials	5,298	2,922	1,633
Membership fees	-	554	520
Nutritional supplies	2,500	6,965	3,028
Office supplies	-	2,806	1,440
Payroll contracted services	-	2,280	-
Pension plan and insurance benefits	-	(658)	-
Postal fees	-	191	154
Professional fees - legal	-	674	-
Professional fees - other	15,000	13,098	7,320
Rent, utilities and heating	-	8,611	6,875
Repairs and maintenance	-	4,264	2,363
Salaries	25,052	268,985	199,998
Specialized equipment	-	1,600	-
Telecommunications	-	1,586	1,340
Training	5,000	4,490	-
Travel	2,500	-	403
	56,691	356,135	245,942
Surplus (deficit) before transfers	-	(8,453)	3,924
Transfers between programs			
Transfer to capital fund	-	(14,228)	-
Surplus (deficit)	-	(22,681)	3,924

Mohawk Council of Kanesatake
Capital Fund
Schedule 18 - Schedule of Revenue and Expenses
For the year ended March 31, 2019

	<i>2019 Budget</i>	2019	2018
Revenue		-	-
Expenses			
Amortization		392,348	346,385
Deficit before transfers		(392,348)	(346,385)
Transfers			
Transfer from operating fund		394,645	1,295,656
Surplus		2,297	949,271