
Consolidated financial statements of The Algonquins of Barriere Lake

March 31, 2019

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Management and Third-Party Manager Responsibility

To the Community Members and Chief and Council of The Algonquins of Barriere Lake:

The accompanying consolidated financial statements of The Algonquins of Barriere Lake are the responsibility of management and the third-party manager and have been approved by Chief and Council.

The third-party manager is responsible for all Indigenous Service Canada and Health Canada funded programs included in the accompanying consolidated financial statements up to the end of their mandate on October 31, 2018. Management is responsible for the overall preparation and presentation of the accompanying consolidated 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 consolidated financial statements, management and the third-party manager design and maintain 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 consolidated financial statements.

Council does not have any oversight authority over the third-party manager. However, Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. Council fulfils 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 Nation's external auditors.

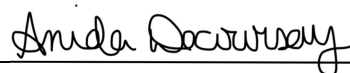
The independent auditor is appointed by Chief and Council on behalf of the members to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both Council and management to discuss their audit findings.

June 15, 2020



Third-party manager
Lemieux Nolet Inc.

Samuel M. Gignac CPA, CA, CIRP, SAI



Director General

Independent Auditor's Report

To the Community Members and Chief and Council of The Algonquins of Barriere Lake,

Opinion

We have audited the consolidated financial statements of The Algonquins of Barriere Lake (the "First Nation"), which comprise the consolidated statement of financial position as at March 31, 2019, and the consolidated statements of revenues and expenses, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, 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, its change in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 audit opinion.

Other matter

The consolidated financial statements for the year ended March 31, 2018 were audited by another auditor who expressed a opinion on those consolidated financial statements on October 31, 2018.

Unaudited information

We did not audit the schedules, since they are supplementary data and are for informational purposes only. Therefore, we do not provide any assurance regarding the financial information pertained in the schedules.

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 GAAS 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 GAAS, 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.

*Deloitte LLP*¹

June 15, 2020

¹ CPA auditor, CA, public accountancy permit No. A129086

The Algonquins of Barriere Lake
Consolidated statement of revenues and expenses
For the year ended March 31, 2019

	Notes	2019 Budget	2019	2018
			\$	\$
Revenues				
Contribution of Health Canada		1 292 350	1 483 003	1 410 152
Contribution of Indigenous Service Canada		8 256 849	10 662 761	8 741 446
Contribution of Secrétariat aux affaires autochtones		—	47 000	47 000
Contribution of First Nations Education Council		—	—	1 100
Contribution of SAT		—	64 782	—
Contribution of First Nations Human Resources Development Commission of Quebec		665 803	271 146	111 184
Contribution of First Nations of Quebec and Labrador Health and Social Services Commission		—	67 243	42 439
Deferred income from previous year		1 188 137	1 239 836	505 808
Deferred income for next year	8	—	(2 127 946)	(1 239 836)
Other income		47 380	126 252	214 137
Repayment of funding		—	—	(84 749)
		11 450 519	11 834 077	9 748 681
Expenses				
Health and Community Services		1 604 784	1 772 261	1 458 922
Government Operations		651 037	1 117 349	696 392
Economic Development		76 557	78 785	87 208
Social Assistance		1 486 847	1 407 596	1 376 611
Education		3 759 526	3 538 922	3 752 859
Acquisition and Construction of Infrastructure Assets		470 069	623 931	738 897
Operation and Maintenance of Infrastructure Assets		2 219 961	1 208 107	1 235 654
Other		730 913	782 348	364 922
Capital		—	245 510	218 323
		10 999 694	10 774 809	9 929 788
Excess of revenues (deficit)		450 825	1 059 268	(181 107)
Accumulated surplus, beginning of year		2 791 431	2 791 431	2 972 538
Adjustment of fund balance	15	—	182 727	—
Accumulated surplus, end of year		3 242 256	4 033 426	2 791 431

The accompanying notes are an integral part of the financial statements.

The Algonquins of Barriere Lake
Consolidated statement of financial position
As at March 31, 2019

	Notes	2019	2018
		\$	\$
Financial assets			
Cash	3	1 120 578	1 442 412
Accounts receivable	4	2 380 150	1 947 044
		3 500 728	3 389 456
Liabilities			
Accounts payable and accrued liabilities	6	1 900 406	2 687 124
Contribution in excess to return		145 438	334 420
Deferred income	8	2 127 946	1 239 836
		4 173 790	4 261 380
Net debt		(673 062)	(871 924)
Contingencies	10		
Non-financial assets			
Tangible capital assets	5	4 706 488	3 547 527
Prepaid expenses		—	115 828
		4 706 488	3 663 355
Accumulated surplus	9	4 033 426	2 791 431

The accompanying notes are an integral part of the financial statements.

Approved on behalf of Council

_____, chief

_____, councillor

The Algonquins of Barriere Lake

Consolidated statement of changes in net debt

As at March 31, 2019

	Note	2019	2018
		\$	\$
Excess of revenues (deficit)		1 059 268	(181 107)
Capital assets			
Acquisitions of capital assets		(1 404 471)	(235 963)
Amortization of capital assets		245 510	218 323
		(1 158 961)	(17 640)
Use of prepaid expense		115 828	20 794
Adjustment of fund balance	15	182 727	—
Decrease (increase) in net debt		198 862	(177 953)
Financial net debt at the beginning		(871 924)	(693 971)
Financial net debt at the end		(673 062)	(871 924)

The accompanying notes are an integral part of the financial statements.

The Algonquins of Barriere Lake
Consolidated statement of cash flows
For the year ended March 31, 2019

	Note	2019	2018
		\$	\$
Cash provided by (used for) the following activities			
Operating activities			
Excess of revenues (deficit)		1 059 268	(181 107)
Non-cash items included in the excess of revenues			
Amortization of capital assets		245 510	218 323
		1 304 778	37 216
Change in non-cash operating working capital items		(222 141)	1 038 069
		1 082 637	1 075 285
Capital activities			
Acquisition of capital assets		(1 404 471)	(235 963)
Increase (decrease) in cash		(321 834)	876 538
Cash and cash equivalents, beginning of the year		1 442 412	565 874
Cash and cash equivalents, end of the year		1 120 578	1 442 412

The accompanying notes are an integral part of the financial statements.

The Algonquins of Barriere Lake

Notes to the Consolidated Financial Statements

For the year ended March 31, 2019

1. Description of the operations

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

2. Accounting policies

These consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards such as defined in the *Chartered Professional Accountant Canada Handbook* (the "CPA Canada Handbook") and are consistent with the accounting policies set out by the Department of Indigenous Services Canada ("ISC"). The significant accounting policies are:

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.

Reporting entity

The financial statements consolidate the financial activities of all entities and departments comprising the First Nation reporting entity.

The First Nation has consolidated the assets, liabilities, revenue and expenses of the following entities:

- The Algonquins of Barriere Lake (Managed by Lemieux Nolet Inc. from April 1st, 2018 to October 31, 2018);
- 9231-7387 Quebec Inc.

All inter-entity balances have been eliminated on consolidation; however, transactions between programs have not been eliminated in order to present the results of operations for each specific program.

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 are comprised of tangible capital assets and prepaid expenses.

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 First 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 surplus for the year.

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 combined with non-financial assets comprise a second indicator of financial position, accumulated surplus.

2. Accounting policies (continued)

Segments

The First Nation conducts its business through nine reportable segments:

- Health and Community Services;
- Government Operations;
- Economic Development;
- Social Assistance;
- Education;
- Acquisition and Construction of Infrastructure Assets;
- Operation and Maintenance of Infrastructure Assets;
- Other; and
- Capital.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash and short-term investments with a term to maturity of three months or less at the date of acquisition.

Use of estimates

The presentation of financial statements in accordance with Canadian Public Sector Accounting Standards such as defined in the CPA Canada Handbook requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include the useful lives of long-lived assets and the provision for accrued liabilities. Actual results could differ from those estimates.

Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of revenues and expenses as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed

The Algonquins of Barriere Lake
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

2. Accounting policies (continued)

Funds held in Ottawa Trust Fund

Funds held in trust on behalf of the First Nation 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.
- Revenue related to the receipt of funds held in the Ottawa Trust Fund is recognized when it is received.

Capital assets

Capital assets are recorded at cost. Amortization is based on the declining balance method using the following rates:

Buildings	4%
Roads	5%
Machinery and equipment	20%
Vehicles	30%
Computer hardware	30%

3. Cash and cash equivalents

	2019	2018
	\$	\$
Cash on hand and balances in bank	1,036,808	1,356,865
Ottawa Trust Funds	83,770	85,547
	1,120,578	1,442,412

4. Accounts receivable

	2019	2018
	\$	\$
Indigenous Services Canada	1,919,666	1,446,850
Health Canada	260,882	84,238
Secrétariat aux affaires autochtones	—	53,000
First Nations of Quebec and Labrador Health and Social Services Commission	77,161	52,357
First Nations Human Resources Development Commission of Quebec	35,836	111,184
First Nations Education Council	3,930	—
Salary advances	13,755	17,359
Commodity taxes	67,919	92,515
Amounts receivable from previous third-party managers	—	80,445
Other	1,001	9,096
	2,380,150	1,947,044

The Algonquins of Barriere Lake
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

5. Capital assets

	2019			2018
	Cost	Accumulated amortization	Net value	Net value
	\$	\$	\$	\$
Land	2,000	—	2,000	2,000
Buildings	7,759,581	3,814,028	3,945,553	2,829,323
Roads	2,205,000	1,853,874	351,126	369,606
Machinery and equipment	3,850,412	3,473,748	376,664	302,105
Vehicles	507,432	503,119	4,313	6,161
Computer hardware	133,409	106,577	26,832	38,332
	14,457,834	9,751,346	4,706,488	3,547,527

The amortization expense for period ended March 31, 2019 is \$245,510 (\$218,323 in 2018).

6. Accounts payable and accrued liabilities

	2019	2018
	\$	\$
Accounts payable and accrued liabilities	1,636,722	2,559,951
Wage levies payable	21,177	18,405
Salaries payable	242,507	108,768
	1,900,406	2,687,124

7. Line of credit

The First Nation has access to an unsecured and unutilized \$100,000 line of credit which is interest bearing at prime plus 5%.

The Algonquins of Barriere Lake
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

8. Deferred income

	Balance, beginning of year	Contributions received	Amount recognized as revenue	Balance, end of year
	\$	\$	\$	\$
Government operations	31,499	1,388,106	1,117,119	302,486
Education	754,554	4,158,064	4,367,976	544,642
Health and community services	202,669	2,164,736	1,949,085	418,320
Other	105,243	444,431	549,674	—
Acquisition and construction of infrastructure assets	131,471	1,756,245	1,173,428	714,288
Operation and maintenance of infrastructure assets	14,400	1,284,036	1,150,226	148,210
	1,239,836	11,195,618	10,307,508	2,127,946

9. Accumulated surplus

	2019	2018
	\$	\$
Ottawa Trust Funds	83,770	85,547
Tangible capital assets	4,706,488	3,547,527
Replacement reserve fund	54,535	39,535
Deficit	(811,367)	(881,178)
	4,033,426	2,791,431

10. Contingencies

- (a) The First Nation has entered in contribution agreements with various government departments. Funding received under these contribution agreements is subject to repayment upon final review by the various funders of the eligibility of the expenses.
- (b) The First Nation has filed a legal claim against the Government of Canada, along with two prior third-party managers, seeking damages of \$30 million for breach of fiduciary duty, breach of contract, interference with economic relations, and negligent misrepresentation. The outcome of this claim is not determinable at the date of these consolidated financial statements.
- (c) The First Nation was placed under third party management by the Government of Canada ("Canada") on a continuous basis from July 2006 until October 31, 2018. Consequently, Chief and Council was not in a position to manage or control any aspect of its financial management at any time during this period. In addition to certain known liabilities that have been recorded in these financial statements, certain other liabilities may exist that Chief and Council are not aware of at the present time and that are not reflected in these consolidated financial statements.

Chief and Council has taken the position that Canada must indemnify, and keep indemnified, Algonquins of Barriere Lake from and against any and all claims and damages of whatever nature, including any interest and penalties being charged by any creditor, that have arisen during the third-party managers' tenure or that will arise as a result of being governed under third party management with no recourse. Any third-party managers' failure, wrongful action, or omission to act in the best financial interests of the community since July 2006 will result in Canada's direct liability to the creditor and / or Algonquins of Barriere Lake.

The Algonquins of Barriere Lake
Notes to the Consolidated Financial Statements
For the year ended March 31, 2019

10. Contingencies (continued)

With regard to these claims or any future claims relating to the period that Council is under third party management, no reference to any expense, allocation, transfer, program deferrals and liabilities as payable or accrued 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 to comply with Canadian public-sector accounting standards and do not include any authorization to make admissions as to legal obligations. For greater clarity, the approval of the consolidated financial statements by Council does not necessarily include an acknowledgement of any right enjoyed by any other party.

Any settlements of such debts and related funding to pay for same, will be recorded in the community financial statements in the year in which settlement occurs.

11. Government transfers

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

	Operating	Deferrals and repayments	2019	2018
	\$	\$	\$	\$
Federal government transfers				
Indigenous Services Canada	10,662,761	1,822,445	8,840,316	8,202,536
Health Canada	1,483,003	318,720	1,164,283	1,197,722
First Nations Human Resources Development Commission of Quebec	271,146	—	271,146	—
First Nations of Quebec and Labrador Health and Social Services Commission	67,243	—	67,243	—
First Nations Education Council	—	—	—	1,100
	12,484,153	2,141,165	10,342,988	9,401,358
Provincial government transfers				
SAT	64,782	—	64,782	—
Secrétariat aux affaires autochtones	47,000	—	47,000	41,405
	111,782	—	111,782	41,405
	12,595,935	2,141,165	10,454,770	9,442,763

12. Economic dependence

Algonquins of Barriere Lake receives 96% (2018 - 97%) of its revenue from Indigenous Services Canada ("ISC") and other agencies of the Government of Canada. The ability of the First Nation to continue operations is dependent upon the Government of Canada's continued financial commitments.

13. Compliance with laws and regulations

The First Nation is required by the *First Nations Financial Transparency Act* to submit its financial statements to Indigenous Services Canada, and post its financial statements on a website, within 120 days of year-end. As the First Nation had not done this, it is not in compliance with this law. The potential effect of the non-compliance is unknown.

14. Budget information

The disclosed budget information has been approved by both of The Algonquins of Barriere Lake and the Third-party Manager of Algonquins of Barriere Lake.

15. Fund Balance

The fund balance as at March 31, 2019 is subject to change as a result of the analysis of the previous year's financial statement by ISC, Health Canada and the other funding agencies involved. For the year ended March 31, 2019, an adjustment of \$182,727 was made. This adjustment has no effect on the statement of cash flow.

16. Financial instruments

Short-term financial assets and liabilities

The fair value of cash, accounts receivable, accounts payable and accrued liabilities and contribution in excess to return is approximately equal to the accounting value of their short-term maturity date.

Credit risk

Credit risk arises from the possibility that a counterparty will not fulfill its obligations. Indeed, the Nation is exposed to credit risk attributable to its accounts receivable. The Nation maintains no allowance for doubtful accounts. However, the majority of the Nation's accounts receivable are government agencies, for which the credit risk is very low.

Liquidity risk

The Nation's objective is to have sufficient liquidity to meet its liabilities when due. The Nation monitors its cash balances and cash flows generated from operations to meet its requirements. As at March 31, 2019, the most significant financial liabilities are accounts payable and accrued liabilities and the contributions in excess to return

The Algonquins of Barriere Lake
Consolidated Schedule of Expenses by Object
For the year ended March 31, 2019

	2019 Budget	2019	2018
	\$	\$	\$
Consolidated expenses by object			
Salaries and fringe benefits	3 477 891	3 514 908	2 413 645
Income assistance - basic needs	1 433 363	1 230 936	1 258 931
Income assistance - special needs	30 580	37 704	28 594
Income assistance - employment and training	—	46 579	86 586
Medical transportation	434 241	290 359	328 912
Private medical transportation	—	48 531	38 422
Taxi medical transportation	—	410	3 439
Heating oil	—	—	20 417
Telecommunications	99 260	65 736	94 158
Professional fees	733 074	240 968	126 616
Third Party Manager fees	—	645 535	667 106
Material and supplies	1 445 028	354 066	442 101
Teacher's lodging and travelling	—	—	434
Fuel	898 921	950 062	886 383
Training	67 622	40 332	2 452
Recruitment expenses	—	—	4 515
Field trip	—	7 252	40 320
Equipment rental	20 739	27 934	14 851
Travelling expenses	284 676	357 899	335 868
School transportation	—	67 516	119 037
Insurances	47 215	47 934	44 660
Maintenance and repairs	175 596	86 612	105 508
Subcontractors	242 416	423 221	336 562
Room and board	—	271 968	283 383
Food and supplies	—	49 386	91 690
Activities, events and workshops	97 163	174 260	159 796
Honorariums	130 948	150 139	85 121
Membership fees	—	7 700	10 540
Consultants and legal fees	256 054	680 729	336 950
Tuitions	396 196	278 136	1 209 670
School fees	607 599	319 173	—
Clothing allowance	—	31 733	36 118
School supplies	75 000	11 168	8 238
Office material and supplies	45 777	57 452	21 036
Shipping	—	3 369	9 466
Taxes and permits	—	5 294	—
IT services and computer maintenance	125	1 214	3 098
Contribution HRSD	—	—	56 842
Bank fees and interest	210	3 084	—
Amortization of capital assets	—	245 510	218 323
	10 999 694	10 774 809	9 929 788