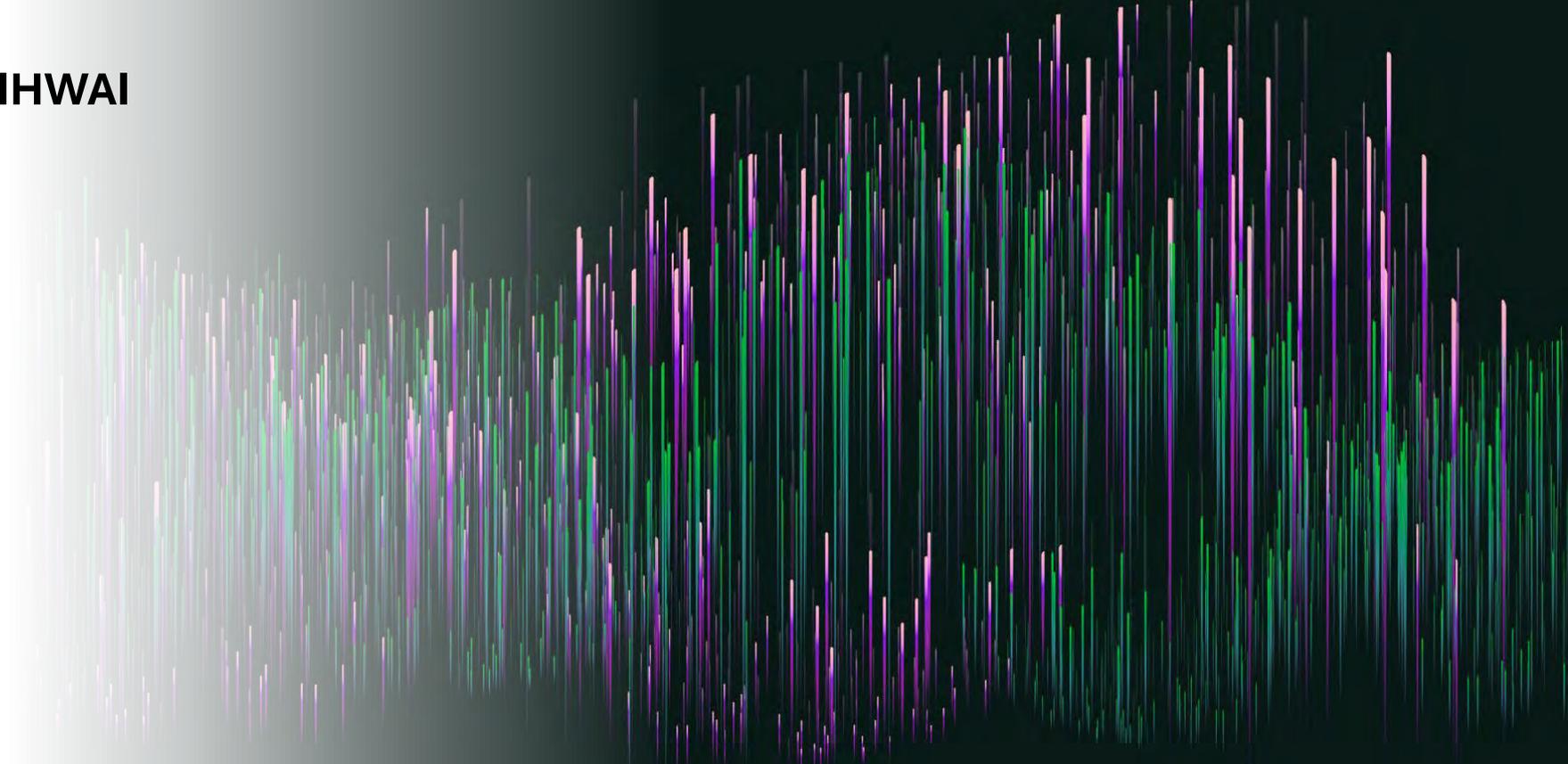




Mohawk Council of Akwesasne's

**2025-2026
Operating Budget**

Vision

- **TSI NÉN:WE WA'KWARIHWAI
ENTÁHKWEN**
 - **OUR FUTURE**
 - **OUR RESPONSIBILITY**
- 

Mission

- “With a good mind it is our responsibility to protect and exercise our inherent rights while creating sustainable partnerships and building a strong community for future generations.”



VALUES

- FAMILY AND WORK ARE ABOUT RELATIONSHIPS. SUCCESS IN LIFE IS TIED TO THE QUALITY OF OUR RELATIONSHIPS AND HOW MUCH SPIRIT WE PUT INTO THEM.



A close-up photograph of a hand reaching upwards, palm facing up, towards a bright, glowing sun. The background is a soft, hazy landscape with rolling hills under a warm, golden light. The sun is positioned in the upper left, creating a lens flare effect across the scene.

OUR PRINCIPLES

- The Principles of:
- Sken:nen (Peace)
- Kanikonriio (Good Mind),
and
- Kahsestensera (Strength) to
guide us.

MCA Strategic Priorities

2022

2026



Priority 1: Governance Politics

- Working towards self-determination and self-government
- Communication
- Laws and Regulations
- Moving towards self-determination
- Community participation



Priority 2: Economic Development

- Building Growth and Prosperity
- Business and Partnerships
- Meeting the Needs



Priority 3: Culture and Language

- Preservation and Revitalization
- Use of Technology
- Learning Resources
- Encouraging Mohawk Language use
- Shared Responsibility

**KAN IEN'KEHA CRASH
COURSE CHALLENGE**
TEWATEWENNÁWEIENST

SATURDAY, MARCH 25 • 9AM - 2PM

JOIN THOMPSON ISLAND CULTURAL CAMP FOR THE AMAZING RACE – AKWESASNE STYLE!

PARTICIPANTS WILL BE RACING TO COMPLETE OUR MOHAWK
LANGUAGE CHALLENGES ACROSS THE COMMUNITY.
TEAMS THAT MAKE IT THROUGH ALL OF THE LEVELS WILL
BE ENTERED TO WIN THE GRAND PRIZE!

TO REGISTER, PLEASE EMAIL TICC@AKWESASNE.CA.
PARTICIPANTS WILL RECEIVE A CONFIRMATION EMAIL THAT INCLUDES
INSTRUCTIONS, THE FIRST LOCATION, AND A KAN IEN'KEHA LANGUAGE
MORPHOLOGY LESSON TO PREPARE THEM.

TEAMS CAN BE MADE OF
1-4 PEOPLE

THERE WILL BE A VARIETY
OF DOOR PRIZES & A
GRAND PRIZE OF \$1000!

DOOR PRIZES

BOBIE THOMPSON • BASKET BY GLENN SWAMP

Priority 4: Health and Wellbeing

- **Caring for our Members**
- **Responsive Support**
- **Building our Capacity to Serve**



Priority 5: Social Development

- **Community Needs**
- **Respecting all Members**
- **Expanding our services**
- **Creating leadership opportunities**
- **Inclusivity**

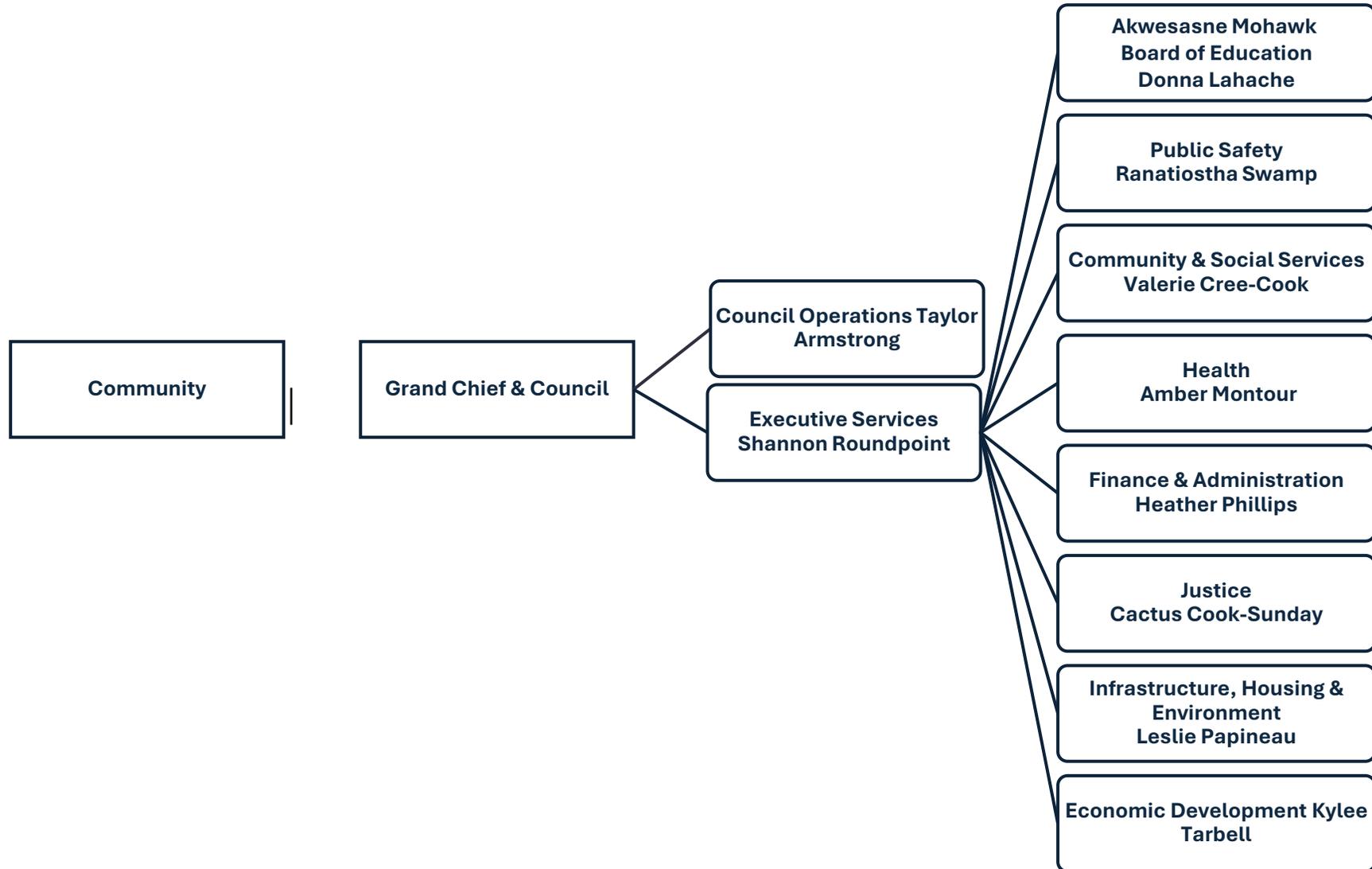




Priority 6: Environment, Infrastructure & Housing

- **Maintaining our Lands**
- **Housing**
- **Land Management**
- **Environment**

MCA Organizational Structure



MCA Budget Summary



Mohawk Council of Akwesasne - Operating Plan

Department	2025-2026			
	Anticipated Funding	Operating Expenses	Projects	Surplus /Deficit
Mohawk Government - Council Only	1,625,000	852,253	1,610,000	(837,253)
Executive Services	6,670,822	6,050,213	440,423	180,186
Economic Development	2,094,126	2,441,650	174,500	(522,024)
Department of Infrastructure & Housing	15,721,561	18,307,029	900,000	(3,485,468)
Department of Community Services	18,572,804	13,329,874	5,295,176	(52,246)
Department of Health	41,691,105	32,090,630	9,815,139	(214,664)
Department of Finance & Administration	6,234,251	8,680,273	0	(2,446,022)
Ahkwesasne Mohawk Board of Education	33,452,432	26,862,684	10,388,747	(3,798,999)
Department of Justice	6,208,028	5,913,685	1,100,417	(806,074)
Department of Public Safety	13,427,893	15,541,648	18,425	(2,132,180)
FNCFS (Surplus to offset admin fee)	22,730,921		20,904,498	1,826,423
Un-Allcoated OLG Funds	1,255,000		0	1,255,000
Operating Budget - Sub-Total	169,683,943	130,069,939	50,647,325	(11,033,321)
Reserves:				
AMBE Reserves	3,798,999			3,798,999
DIHE Reserves	500,000			500,000
10 Grant Reserves - Administrative	8,389,322			8,889,322
Un-Allcoated OLG Funds to Reserves	(1,255,000)			(1,255,000)
Interest Income to Reserves	(900,000)			(900,000)
Operating Budget - TOTAL	180,217,264	130,069,939	50,647,325	(0)
Capital Projects	13,749,922	22,270,128		(8,520,206)
AMBE Reserves for Capital Projects	6,971,256			6,971,256
DIHE Reserves for Capital Projects	300,000			300,000
Health Reserves for Capital Projects	1,248,950			1,248,950
Capital Budget - TOTAL	22,270,128	22,270,128	0	0
Proposed Budget	202,487,392	152,340,067	50,647,325	(0)

Reserves

(@ March 31, 2024)

Reserves	Unrestricted	Restricted
OFNLP (OLG)	\$ 21,888,564.34	\$ 17,257,308.72
Enbridge	\$ 3,145,382.95	
ISC - 10-year Grant		\$ 70,475,383.08
ISC - Other		\$ 11,323,271.07
CMHC - CCR		\$ 1,117,735.72
AMBE		\$ 3,020,186.25
Housing		\$ 1,021,144.90
Health		\$ 1,846,957.61
Social		1,354,284.28
AMPS		310,093.82
Administration		1,633,116.19
DIHE		3,234,870.20
Total	\$ 25,033,947.29	\$ 112,594,351.84

Ontario Lotto & Gaming (OLG)

Program	Revenue Account (Internal)	Revenue	25-26 Proposed Allocation	Re-Allocation to FNCFS/Reserves	25-26 Proposed Allocation
OLG Anticipated		4,700,000			
AMBE - Transportation	6968 Casino Rama -Bus Purchase		370,000	-370,000	0
AMA	6993 Ambulance Purchase		250,000		250,000
ARRO - Seaway Claim	6971 OLG Internal - Seaway Claim		350,000		350,000
Communications Unit	6975 OLG Internal - Communications Unit		95,000		95,000
Executive Services	6969 OLG Internal - Akwesasne Community Fund		300,000		300,000
Executive Services	6976 OLG Internal - Executive Service Donations		300,000		300,000
Executive Services	6977 OLG Internal - Funeral Donations				0
Community	6992 St Rec		40,000	-40,000	0
Community	6992 Snye Rec		40,000	-40,000	0
Community	6992 CI Rec		40,000	-40,000	0
Community	6992 Carnival		10,000	-10,000	0
Community	6229 Museum		10,000	-10,000	0
Community	6992 Home Makers		30,000		30,000
Community	6992 Tri District		20,000		20,000
Community	6992 Powwow		10,000	-10,000	0
Community	Kanatakon Elders Ctee		20,000		20,000
Housing	6978 OLG Internal - Housing Rent		150,000		150,000
Council	6979 OLG Internal - Elders Emergency Repairs		200,000		200,000
Council	6964 OLG Internal - Iroquois Caucus		15,000		15,000
Council	6965 OLG Internal - Discretionary Allocation (MCRd)		300,000		300,000
Council	6966 OLG Internal - Opportunity Funds (Matching Dollars)		250,000		250,000
Council	6970 OLG Internal - Community Heating Fuel Subsidy		1,000,000		1,000,000
Council	6972 OLG Internal - Church Insurance		15,000		15,000
Mohawk Government	6973 OLG Internal - Youth/Elders Culture - Language		10,000	-10,000	0
Mohawk Government	6974 OLG Internal - Mohawk Government Staff		150,000		150,000
AMBE	6986 OLG Mohawk Language (AMBE)		300,000	-300,000	0
Council	6994 OLG Cultural Call-Out		290,000	-290,000	0
Mohawk Government	6987 OLG Summer Students (Acess)		105,000	-105,000	0
Ec-Dev	6963 OLG Internal - Thompson Island		85,000	-85,000	0
	Subtotal	4,700,000	4,755,000	(1,310,000)	3,445,000
Balance Remaining - Moved to Accumulated OLG Reserves					1,255,000

First Nation
Child and
Family Services
Community
Funds



First Nation Child and Family Services 2025-2026

Program	Description	Revenue	25-26 Proposed Allocation
FNCFS Anticipated		24,000,000	
Health			
Detox	50% cost of detox facility		668,498
Mental Health Support			225,000
Emotional Resilience			250,000
Education			
Food Services	100% cost of educational food services (Hot Lunch deficit)		749,263
Social Worker	Salary for dedicated mental health		160,000
Safety Officer	Salary for safety officer		120,000
After School Program	100 % cost for afterschool programming (BGCA)		1,200,000
After School Program	100 % cost for afterschool programming deficit		330,175
cultural Programming	Cultural programming and Land Based Healing for students		500,000
Tutoring			150,000
Special Needs Testing			100,000
Housing			
Home Repair	Home repair assistance for families with children		1,000,000
Heating Assistance	Contribution to heating assistance		750,000
Parks & Recreation			
Recreation	Childrens and Family recreational programming		3,500,000
Arena	Childrens and Family recreational programming(Arena Deficit)		753,106
Arena	Playground Equipment	Capital	203,000
Thompson Island	Childrens youth camp		418,456
Kanatakon Beach	Childrens and Family recreational programming	Capital	1,066,079
Youth Fitness	Promotion of youth wellbeing		140,000
Summer Programming	Childrens youth Summer Program		300,000

First Nation Child and Family Services 2025-2026 (Continued)

Program	Description	Revenue	25-26 Proposed Allocation
Social Services			
Prevention Programming	Supplement Prevention Programming		350,000
Environment			
Community Gardens	Community food sustainability project		450,000
Government			
Youth Council	More active youth council		50,000
Training	Civics Course for Youth		50,000
Needs Assessment	Youth needs assessment		250,000
Community Needs Assessment	Assess population needs		500,000
Poverty Reduction			
Food Sustainability	Food banks and food sustainability		500,000
Public Transportation	Public Transportation Services		750,000
Youth Summer Employment	Youth Summer Employment Program		250,000
Youth Employment	Afterschool work for community work		150,000

First Nation Child and Family Services 2025-2026 (Continued)

Program	Description	Revenue	25-26 Proposed Allocation
Community Training Series			
	Health Coach Training		
	Wellness Training		
	Trauma Informed Care		
	Nutrition and Wellness Workshops		
	Substance Abuse Prevention		
	Parenting and Family Support		
	Family Counseling		
	Financial Literacy		1,000,000
Technology			
Internet Subsidy	Subsidized internet for families		1,750,000
Training	STEM Programming		250,000
Less: Capital Projects		-1,269,079	-1,269,079
	Subtotal	22,730,921	19,464,498
Balance Remaining -			3,266,423



Capital Projects

Mohawk Council of Akwesasne - Capital Plan

Department	Current Status	Priority (Fiscal Year)	ISC/ Fed./Prov.	OLG	Community Settlement Trust	Existing Reserves	TBD
Economic Development							
Arena Playground Equipment	Tender Ready	Priority 2 Fiscal 2025-2026	FNCFS				
Block 97 Sewage Pumping Station	Detailed Design Council Approved	Priority 1 Fiscal 2025-2026		X			
Arena - RBC units for Arena	Detailed Design	Priority 3 Fiscal TBD	Request Being Made				
Roads - Payloader/Sweeper/Forks	Tender Ready	Priority 1 Fiscal 2025-2026			Request Being Made		
Roads - Plow Truck	Tender Ready	Priority 1 Fiscal 2025-2026		Request Being Made			
Roads - Side Tractor	Tender Ready	Priority 2 Fiscal 2025-2026	Q3BJ				
Roads - Snow Pusher	Tender Ready	Priority 2 Fiscal 2025-2026	Q3BJ				
Roads - Ditching - Beaver Dam	Tender Ready	Priority 1 Fiscal 2025-2026				DIHE	
Roads - Crack Seal	Tender Ready	Priority 2 Fiscal 2025-2026	MTO Q40U				
Roads - Consultant to complete detailed designs	Detailed Design	Priority 2 Fiscal 2025-2026	Q40U				
Snye Administration Building – Design	Detailed Design	Priority 2 Fiscal 2025-2026	Q40U				
CIA#3 - Roof Replacement Design	Detailed Design	Priority 2 Fiscal 2025-2026	Q3BJ				
CIA#3 – Renovations	Detailed Design	Priority 2 Fiscal 2025-2026	Q3BJ				
Admin #2 Consultant to complete detailed design	Detailed Design	Priority 2 Fiscal 2025-2026	Q40U				

Mohawk Council of Akwesasne - Capital Plan

Department	Current Status	Priority (Fiscal Year)	ISC/ Fed./Prov.	OLG	Community Settlement Trust	Existing Reserves	TBD
DIHE Admin - New Truck	Tender Ready	Priority 2 Fiscal 2025-2026	Q3BJ				
DIHE Admin - 2 Snow Plows and Salters	Tender Ready	Priority 2 Fiscal 2025-2026	Q3BJ				
Environ, Admin - AAFC Tractor/Shed	Tender Ready	Priority 2 Fiscal 2025-2026	X				
Housing Admin - Truck with Plow	Tender Ready	Priority 2 Fiscal 2025-2026				DIHE	
Kawehnoke Rec Centre - Roof Repairs	Tender Ready	Priority 1 Fiscal 2025-2026	Q3BJ				
Angus Mitchell - Roof Repairs	Tender Ready	Priority 1 Fiscal 2025-2026	Q3BJ				
DIHE Bldg Maint. - Propane Boilers	Tender Ready	Priority 2 Fiscal 2025-2026	Q40U				
CI Water Treatment Plant - 2 Low Lift Pumps	Detailed Design	Priority 2 Fiscal 2025-2026	Q40U				
Department of Community Services							
Redmane System - Phase 3	Council Approved in 2022-2023		Q2C3				
Department of Health							
Iakhihsohtha Kitchen Renovations	Tender Ready	Priority 3 Fiscal 2025-2026				Health	
Tsiio - Sidewalk Repairs	Feasibility Study	Priority 1 Fiscal 2025-2026				Health	
Tsiio - Door Replacements	Tender Ready	Priority 2 Fiscal 2025-2026	Q40U				
Detox Centre - Driveway Repairs	Concept	Priority 2 Fiscal 2025-2026	MOHLTC				
Health Facility - Roof Repairs	Tender Ready	Priority 1 Fiscal 2025-2026	Q40U				

Mohawk Council of Akwesasne - Capital Plan

Department	Current Status	Priority (Fiscal Year)	ISC/ Fed./Prov.	OLG	Community Settlement Trust	Existing Reserves	TBD
Health Facility - Roof Replacement – Design	Design	Priority 2 Fiscal 2025-2026	Q3BJ				
Health Facility - 2 Roof Top Units	Tender Ready	Priority 1 Fiscal 2025-2026	Q40J				
Health Facility - Phase 2 Windows Replacement	Tender Ready	Priority 2 Fiscal 2025-2026	Q40J				
Health Facility - Sidewalk Repairs	Tender Ready	Priority 2 Fiscal 2025-2026	Q40U				
Iakhihsohtha - Phase 1 Windows Replacement	Tender Ready	Priority 2 Fiscal 2025-2026	Q40U				
NIHB - Patient Transportation Vehicle	Tender Ready	Priority 2 Fiscal 2025-2026	Q01D				
CHN - Mini Van	Tender Ready	Priority 2 Fiscal 2025-2026	Q40E				
MOHLTC Home Care – Truck	Tender Ready	Priority 2 Fiscal 2025-2026	Q40F				
MOHLTC Home Care – SUV	Tender Ready	Priority 2 Fiscal 2025-2026	Q40F				
Tsiio - Painting Dining Rooms	Tender Ready	Priority 2 Fiscal 2025-2026	MOHLTC				
Tsiio - Flooring for Building	Tender Ready	Priority 2 Fiscal 2025-2026	MOHLTC				
Tsiio - Landscaping by River/Bldg						Health	
Financial System	Already in Progress	Priority 2 Fiscal 2025-2026	Q2C0				
Iohahio Roof Replacement	Tender Ready	Priority 1 Fiscal 2025-2026				Iohahio	

Mohawk Council of Akwesasne - Capital Plan

Department	Current Status	Priority (Fiscal Year)	ISC/ Fed./Prov.	OLG	Community Settlement Trust	Existing Reserves	TBD
Iohahio Portable Classrooms	Tender Ready Council Approved	Priority 2 Fiscal 2025-2026				Iohahio	
AMBE Playgrounds	Tender Awarded Council Approved	Priority 2 Fiscal 2025-2026				AMBE	
Snye School HVAC Upgrades	Tender Ready	Priority 1 Fiscal 2025-2026				AMBE	
Snye School Roof Replacement – Design	Tender Ready	Priority 1 Fiscal 2025-2026	Q3BJ				
AMS School Roof Replacement – Design	Tender Ready	Priority 1 Fiscal 2025-2026	Q3BJ				
AMS School Roof Replacement	Tender Ready	Priority 1 Fiscal 2025-2026				AMBE	
Iohahio Cultural Facility and Gazebo	Tender Ready Council Approved	Priority 2 Fiscal 2025-2026	CHRT Approved				
Iohahio - Roof Repairs	Tender Ready	Priority 1 Fiscal 2025-2026	Q40U				
AMS School - Roof Repairs	Tender Ready	Priority 1 Fiscal 2025-2026	Q40U				
AMS School - Flooring N Wing	Tender Ready	Priority 2 Fiscal 2025-2026	Q40Q				
AMS School - Bathroom Stall Partitions	Tender Ready	Priority 2 Fiscal 2025-2026	Q40Q				
AMS School - Propane Tank Installation	Tender Ready	Priority 2 Fiscal 2025-2026	Q40U				
AMS School - Boiler Upgrades	Tender Ready	Priority 2 Fiscal 2025-2026	Q40U				
Snye School - Boiler Upgrades	Tender Ready	Priority 2 Fiscal 2025-2026	Q40U				

Mohawk Council of Akwesasne - Capital Plan

Department	Current Status	Priority (Fiscal Year)	ISC/ Fed./Prov.	OLG	Community Settlement Trust	Existing Reserves	TBD
Snye School – Sidewalks	Tender Ready	Priority 2 Fiscal 2025-2026	Q40Q Q40U				
Snye School - Propane Tank Installation	Tender Ready	Priority 2 Fiscal 2025-2026				Minor Cap	
Snye School - Alarm Panel Update	Tender Ready	Priority 1 Fiscal 2025-2026	Q40Q				
Iohahiio Bldg - Main Office Flooring	Tender Ready	Priority 2 Fiscal 2025-2026				Minor Cap	
Kanatakon School – Stage		Priority 2 Fiscal 2025-2026	Q40Y				
IELCC - Kawehnoke Renovations – Seats			Q22K				
IELLC - Kanatakon Glass Wall Replacement	Tender Ready	Priority 2 Fiscal 2025-2026	Q22K				
IELCC - Snye School Walking Trail	Concept Design	Priority 2 Fiscal 2025-2026	Q22K				
IELLC - New Building at AMS	Concept Design	Priority 2 Fiscal 2025-2026	Q22K				
Head Start - New Mini Bus						AMBE	
Transportation - 3 Buses & Cameras			Q40Y	X			
Department of Public Safety							
AMA – Ambulance	Tender Ready	Priority 1 Fiscal 2025-2026		X			
AMA - Cardiac Monitors	Tender Ready	Priority 1 Fiscal 2025-2026			Request Being Made		
Police – Boat	Tender Ready	Priority 2 Fiscal 2025-2026	QUAD				
Police Facility - HVAC Unit	Tender Ready	Priority 2 Fiscal 2025-2026	QUAD				

Mohawk Council of Akwesasne - Capital Plan

Department	Estimated Cost	Current Status	Priority (Fiscal Year)	ISC/ Fed./Prov.	OLG	Community Settlement Trust	Existing Reserves	TBD
First Nations Child and Family Services								
Family Violence Shelter - Parking Paving		Tender Ready	Priority 1 Fiscal 2025-2026	Q2D2				
Family Violence Shelter - Underground Electrical		Tender Ready	Priority 1 Fiscal 2025-2026	Q2D2				
Kanatakon Beach		Tender Ready	Priority 2 Fiscal 2025-2026	FNCFS				
TOTAL	22,270,128							
Priority Levels	1	Health and Safety						
	2	Community Development - funding available						
	3	Community Development - no funding identified						
	4	Growth Planning/Replacement - no funding identified						

Mohawk Council of Akwesasne - Capital Plan

Department	Current Status	Priority (Fiscal Year)	ISC/ Fed./Prov.	OLG	Community Settlement Trust	Existing Reserves	TBD
HAVFD Fire station #3 (Snye)	Detailed Design	Priority 4 Fiscal TBD					X
Sunday Warehouse	Detailed Design	Priority 1 Fiscal TBD					X
Arena Retrofit and Recreation	Feasibility Study	Priority 4 Fiscal TBD					X
Kawehnoke Roads Salt Building	Tender Ready	Priority 3 Fiscal TBD					X
Kanatakon Salt Dome Roof Repairs	Tender Ready	Priority 3 Fiscal TBD					X
Snye Rec Centre - Replace Entrance Door		Priority 2 Fiscal 2026-27					
DIHE Bldg Maint. - Bldg Accessibility	Tender Ready	Priority 2 Fiscal 2026-2027					
Hamilton Island Bridge	Detailed Design	Priority 1 Fiscal TBD	Request Being Made				
Medical Clinic for Kawehnoke	Feasibility Study	Priority 4 Fiscal TBD					X
AMS HVAC Replacement	Tender Ready	Priority 1 Fiscal 2026-2027				AMBE	
Kanatakon School HVAC	Tender Ready	Priority 1 Fiscal 2026-2027				AMBE	
New Snye Elementary School	Detailed Design	Priority 4 Fiscal TBD					X
AMS School Addition	Feasibility Study	Priority 4 Fiscal TBD					X
AMPS - Kawehnoke Sub-Station	On Hold	Priority 4 Fiscal TBD					X
AMA - GPS units (Deferred)	Tender Ready	Priority 3 Fiscal 2026-2027					X

Mohawk Council of Akwesasne - Multi Year Plan

Department	2025-2026			2026-2027			2027-2028			2028-2029			2029-2030		
				<i>Expenses increase 2%</i>											
	Revenue	Expense	Surplus (Deficit)	Revenue	Expense	Surplus (Deficit)	Revenue	Expense	Surplus (Deficit)	Revenue	Expense	Surplus (Deficit)	Revenue	Expense	Surplus (Deficit)
Mohawk Government - Council Only	1,625,000	2,462,253	(837,253)	1,657,500	2,462,253	(804,753)	1,690,650	2,462,253	(771,603)	1,724,463	2,462,253	(737,790)	1,758,952	2,511,498	(752,546)
Executive Services	6,670,822	6,490,636	180,186	6,804,238	6,490,636	313,602	6,940,323	6,490,636	449,687	7,079,130	6,490,636	588,494	7,220,712	6,620,449	600,264
Economic Development	2,094,126	2,616,150	(522,024)	2,136,009	2,616,150	(480,141)	2,178,729	2,616,150	(437,421)	2,222,303	2,616,150	(393,847)	2,266,749	2,668,473	(401,724)
Department of Infrastructure & Housing	15,721,561	19,207,029	(3,485,468)	16,035,992	19,207,029	(3,171,037)	16,356,712	19,207,029	(2,850,317)	16,683,846	19,207,029	(2,523,183)	17,017,523	19,591,170	(2,573,646)
Department of Community Services	18,572,804	18,625,050	(52,246)	18,944,260	18,625,050	319,210	19,323,145	18,625,050	698,095	19,709,608	18,625,050	1,084,558	20,103,800	18,997,551	1,106,249
Department of Health	41,691,105	41,905,769	(214,664)	42,524,927	41,905,769	619,158	43,375,426	41,905,769	1,469,657	44,242,934	41,905,769	2,337,165	45,127,793	42,743,884	2,383,908
Department of Finance & Administration	6,234,251	8,680,273	(2,446,022)	6,358,936	8,680,273	(2,321,337)	6,486,115	8,680,273	(2,194,158)	6,615,837	8,680,273	(2,064,436)	6,748,154	8,853,878	(2,105,725)
Ahkwesahsne Mohawk Board of Education	33,452,432	37,251,431	(3,798,999)	34,121,481	37,251,431	(3,129,950)	34,803,910	37,251,431	(2,447,521)	35,499,988	37,251,431	(1,751,443)	36,209,988	37,996,460	(1,786,471)
Department of Justice	6,208,028	7,014,102	(806,074)	6,332,189	7,014,102	(681,913)	6,458,832	7,014,102	(555,270)	6,588,009	7,014,102	(426,093)	6,719,769	7,154,384	(434,615)
Department of Public Safety	13,427,893	15,560,073	(2,132,180)	13,696,451	15,560,073	(1,863,622)	13,970,380	15,560,073	(1,589,693)	14,249,787	15,560,073	(1,310,286)	14,534,783	15,871,274	(1,336,491)
FNCFS	22,730,921	20,904,498	1,826,423	23,185,539	20,904,498	2,281,041	23,649,250	20,904,498	2,744,752	24,122,235	20,904,498	3,217,737	24,604,680	21,322,588	3,282,092
Interest to Reserves			(900,000)												
Grant Reserves - Administrative			9,389,322			8,070,833	0		5,781,023	0		3,445,417	0		3,514,325
AMBE			3,798,999			3,129,950	0		2,447,521	0		1,751,443	0		1,786,471
Proposed Budget	168,428,943	180,717,264	(0)	171,797,522	180,717,264	2,281,041	175,233,472	180,717,264	2,744,752	178,738,142	180,717,264	3,217,737	182,312,905	184,331,609	3,282,092
Grant Reserves Admin	31,650,068		22,260,746			14,189,913			8,408,890			4,963,473			1,449,147
Grant Reserves AMBE	25,820,162		22,021,163			18,891,213			16,443,692			14,692,249			12,905,778

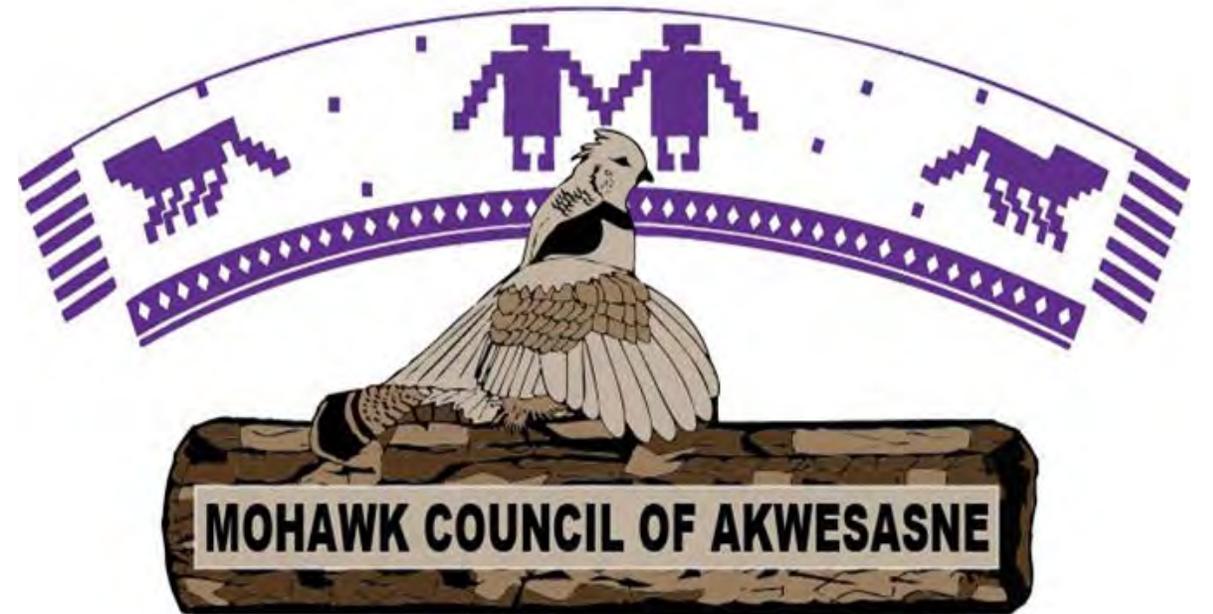


Council Operations

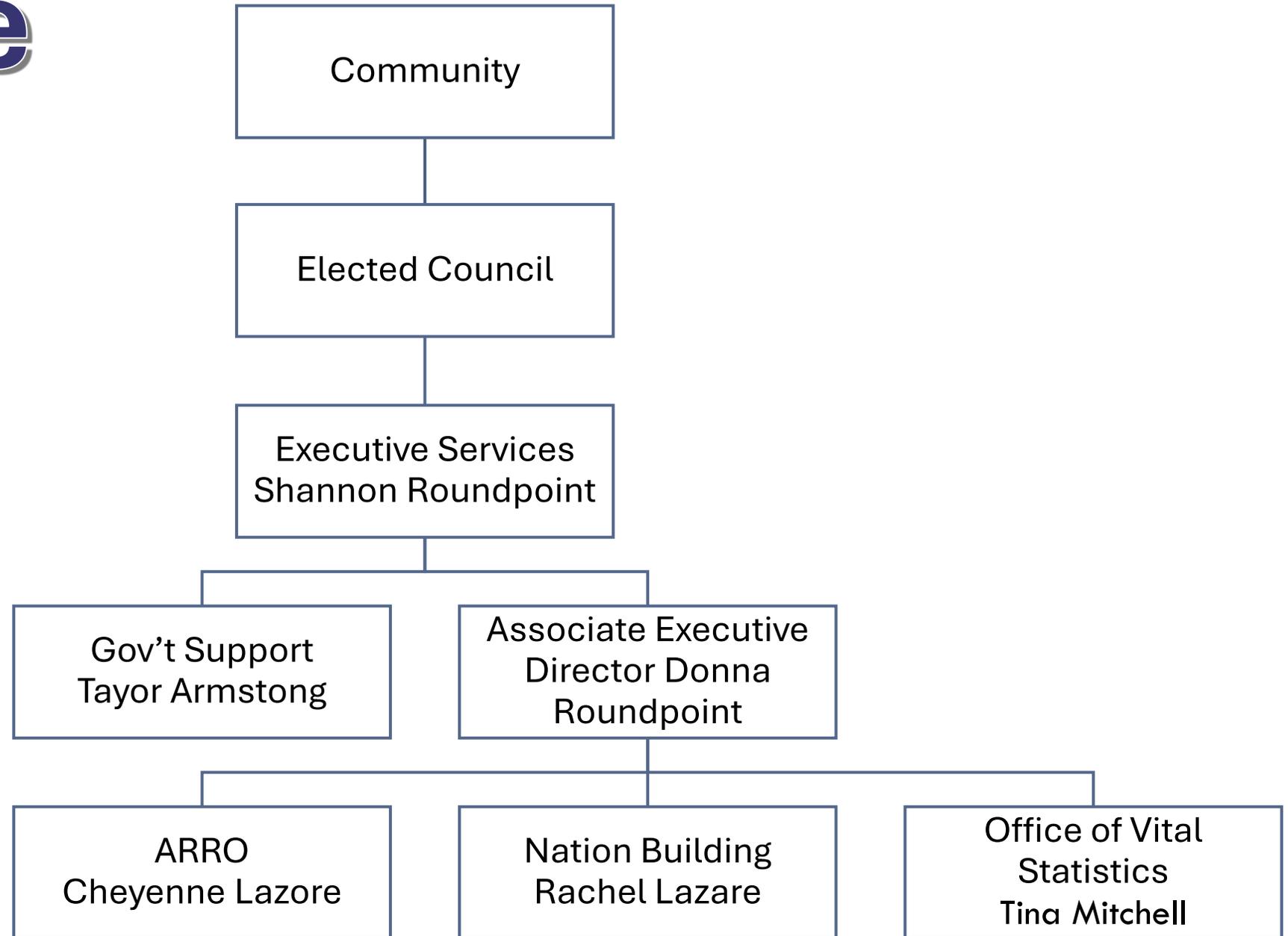
Mohawk Council (Elected) 2025-2026

	Revenue	Expenses	Projects	Surplus (Deficit)
Council Operations				
Chiefs Salaries & Benefits	0	1,267,713	0	
Chiefs Project - OLG"	2,055,000	31,600	2,040,000	
Allocations of Portfolio to Dept.		(686,000)		(598,313)
Other Revenue				
Council Expenses				
District Chief Scott Peters		17,700		(17,700)
District Chief Cindy Francis-Mitchell		14,200		(14,200)
District Chief Tesha Rourke		22,000		(22,000)
District Chief Lacey Pierce		14,200		(14,200)
District Chief Lisa Francis-Benedict		17,700		(17,700)
District Chief JoAnn Swamp		14,200		(14,200)
District Chief Theresa Jacobs		14,200		(14,200)
District Chief Fallon David		14,200		(14,200)
District Chief Teresa Oakes		14,200		(14,200)
District Chief Sarah Diabo		17,200		(17,200)
District Chief Vanessa Adams		18,200		(18,200)
District Chief Vince Thompson		14,200		(14,200)
Grand Chief Leonard Lazore		46,740		(46,740)
Iroquois Caucus Contrib	10,000		10,000	0
Total	2,065,000	852,253	2,050,000	(837,253)

Executive Services



Executive Services



Service Area

Executive Services

Shannon Roundpoint
Acting Executive Director

Donna Roundpoint
Associate Director

Akwesasne Rights and Research Office

Cheyenne Lazore
Manager

Operating Highlights

- Review of Information Management (Records) in Executive Services - ongoing
 - ATIPP Regulations update with directors
 - Onboarding of new Executive Director
 - Strategic Plan Implementation (ongoing)
 - Contract Review for Professional service contracts/ Lease review
 - Policy development - Consultation Policy
 - Training and planning – Active Threat Readiness, Health and Safety, COOP, etc.
 - Trusts – Internal Technical Team (ITT) support to the Akwesasne Community Settlement Trust and the Tsikaristisere Trust
 - Space Needs
-
- Akwesasne, Aboriginal and Treaty Rights (any rights-based issue that may arise)
 - Land Claims – Northshore (under Review), Seaway (ongoing), Dundee (implementation), US Claim(implementation), Barnhart & Baxter Islands (Research), Nutfield Claim (Research), Cairn Island (Research)
 - Additions to Reserve - Dundee (Baikie Keddie, Mcdonald sisters, and Bildfell properties – technical review), and OPG – 4 Islands: Sheek, Pres’quile, Adams, and Toussaint (90%)
 - Education Projects – Cultural Awareness Training – CBSA and Other as requested
 - Technical support – Nation Building working tables, Iroquois Caucus

Service Area

Mohawk Government Support

Taylor Armstrong, A/Manager

Nation Building

Rachel Lazare, Manager

Office of Vital Statistics

Tina Mitchell
Manager

Operating Highlights

- Ongoing operations to support Mohawk Council Elected officials
- Training – ongoing
- Policy and Governance Updates

- Main Table - Negotiations with Canada on Entewatathatwi Self Government Agreement (ongoing)
- Working Tables – Fiscal , Legal Technical Review (ESGA), Communications, Pre-Implementation (planning and logistics)- (ongoing)
- Capacity Projects – Finance Policy update, negotiation training, decision making training for AMBE, legislative development.

- Lands & Estates
- Membership
- Leases
- Technical support to ATR working groups, Nation Building working groups and other committees.
- Administration of ATR'd lands on Kawehnoke (Block 1)
- Policy Development

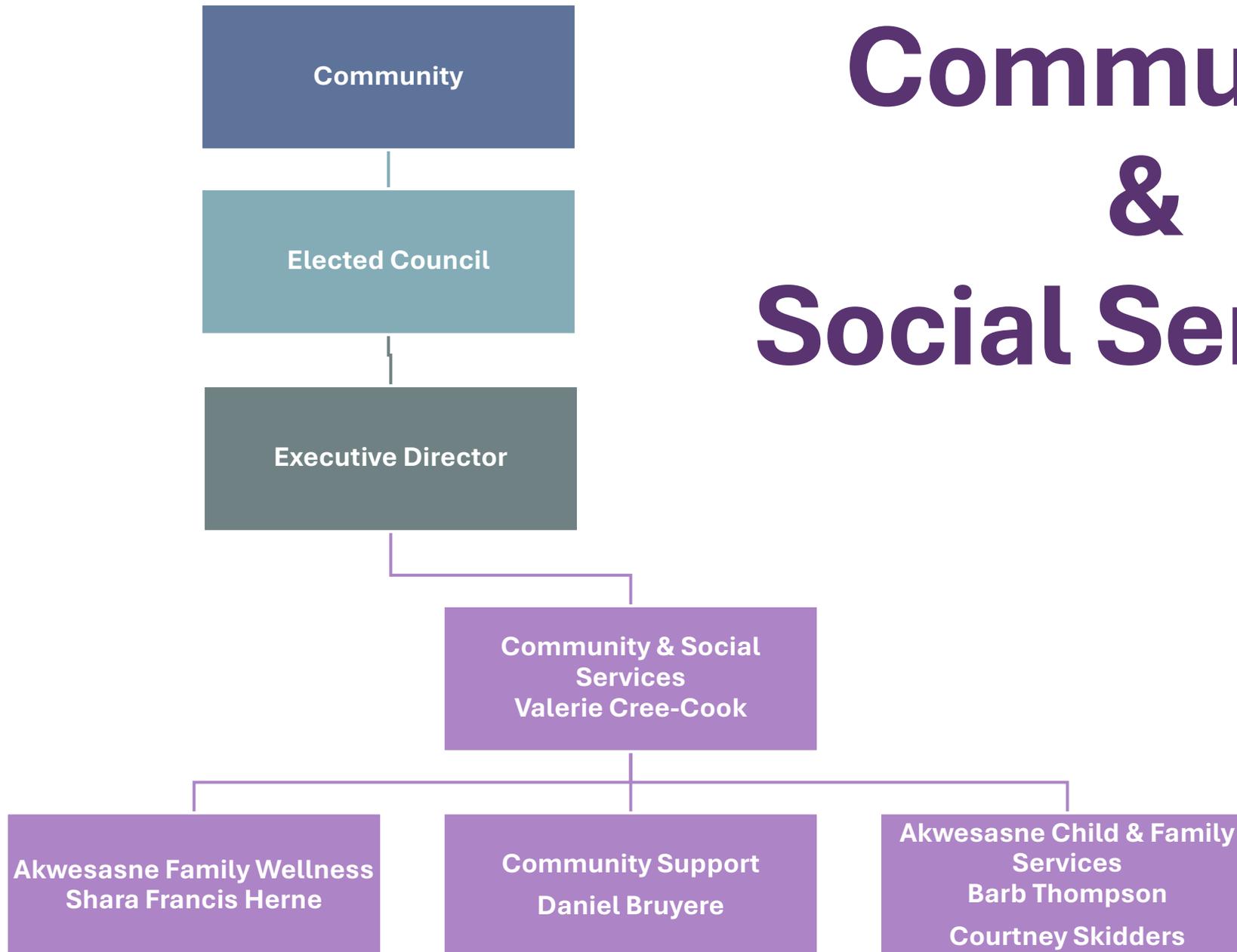
EXECUTIVE SERVICES
2025-2026 Operating Budget

Program	Exec	MG Admin	ARRO	Seaway	Nation Building	OVS	TOTAL
REVENUES							
Indigenous Services Canada	2,833,350		189,000		813,000	386,226	4,221,576
Other Federal			347,000				347,000
OFNLP (OLG)	560,000	150,000		350,000			1,060,000
Administration Fees						15,000	15,000
Land Leases						1,027,246	1,027,246
TOTAL REVENUES	3,393,350	150,000	536,000	350,000	813,000	1,428,472	6,670,822
EXPENSES							
Salaries and Benefits	819,304	534,853	503,995	0	524,541	951,732	3,334,425
Portfolio Allocation	66,000	0	0	0	0	25,200	91,200
Purchased Services	390,000	110,000	262,840	421,500	61,996	260,284	1,506,620
Equipment	49,200	31,500	15,571	0	0	15,250	111,521
Office Rental - MCA	20,000	59,882	20,000	0	15,450	57,067	172,399
Service Delivery	0	0	0	0	60,000	15,450	75,450
Projects	300,000	0	0	0	130,423	0	430,423
Other Operational Costs	437,800	167,300	38,519	900	20,590	103,489	768,598
TOTAL EXPENSES	2,082,304	903,535	840,925	422,400	813,000	1,428,472	6,490,636
SURPLUS (DEFICIT)	1,311,046	(753,535)	(304,925)	(72,400)	0	0	180,186

Community & Social Services



Community & Social Services



Service Area

Department of Community & Social Services Administration

Valerie Cree-Cook
Acting Director

Akwesasne Child & Family Service

Barb Thompson
Manager
Courtney Skidders
Manager

Akwesasne Community Support Program

Daniel Bruyere
Manager

Operating Highlights

- Continue implementation of Children’s Developmental Services program and begin hiring staff to compliment community needs,
- Continue implementation of a Quality Assurance and Data program to streamline Ministry reporting and quality improvement planning,
- Strengthen partnerships with AMPS and Iakwashatste to increase awareness of crime prevention components included in our programming under the Building Safer Communities grant (Public Safety Canada).
- Continue implementing the Ska’nikon:ra case management database for both child protection and prevention services,
- Continue developing and implementing policy updates that align with Ska’nikon:ra and guide front-line staff to deliver consistent services,
- Continue work on Child Rights Law that is currently undergoing legal review,
- Collaboration with DIHE to complete the planned Kanatakon Beach Project.
- Continued enhancement of income assistance Basic Needs & Shelter.
- Continued enhancement of the earnings threshold for Income Assistance Clients & the time period of IA payments and benefits after receiving employment.
- Enhancement of EAP- employment activities and employability activities.



Service Area

**Akwesasne Family
Wellness Program**
Shara Francis-Herne
Manager

Operating Highlights



- Complete Phases 2 & 3 of the Community Needs Assessment to ensure programs and services reflect the priorities and realities of Akwesasronon,
 - Expand sexual violence prevention and anti-human trafficking initiatives through inclusive service models and culturally grounded approaches,
 - Strengthen partnerships with AMPS and the Justice Department to enhance efforts addressing Missing and Murdered Indigenous People (MMIP)
- 

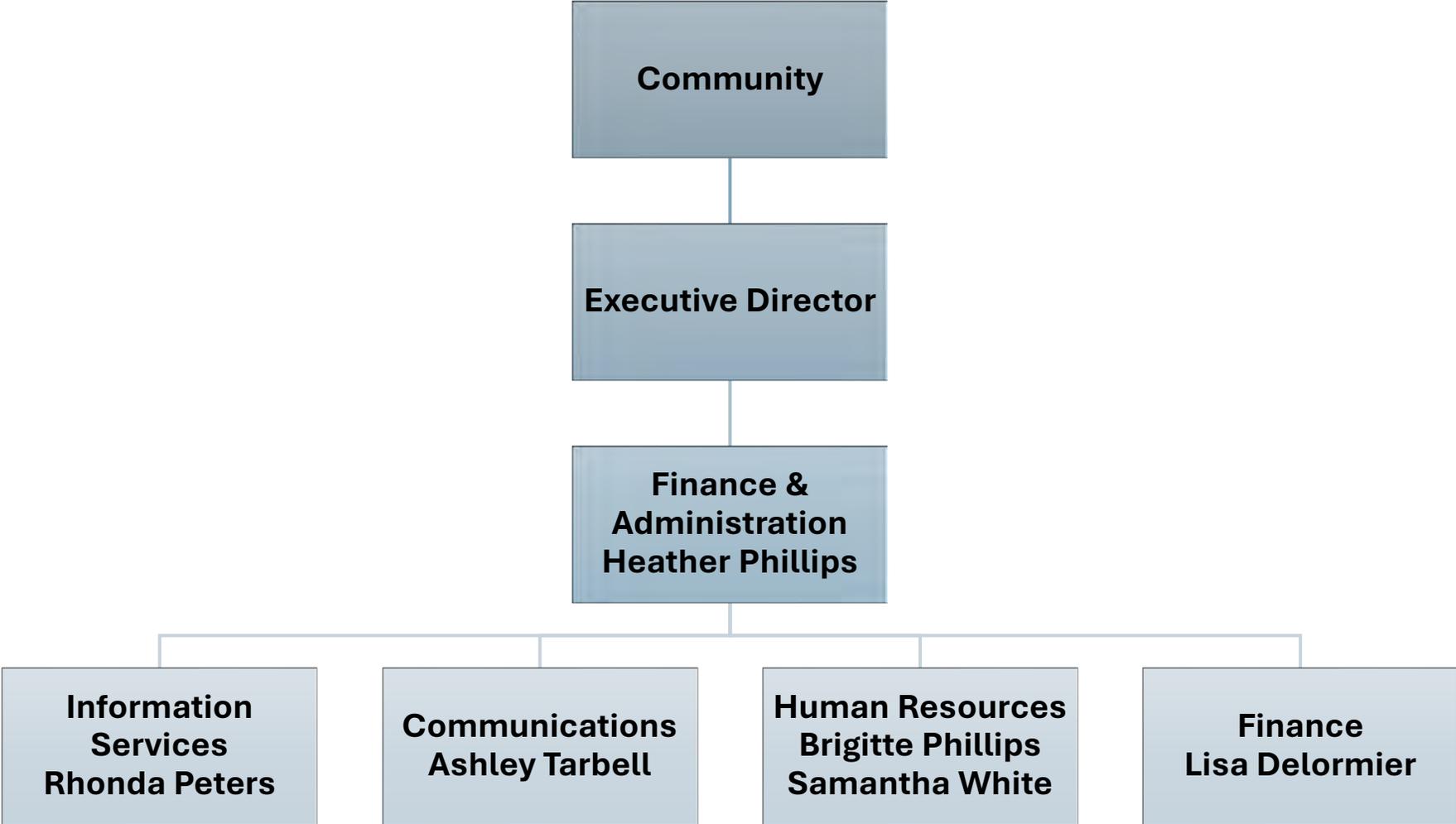
MOHAWK COUNCIL OF AKWESASNE
2025-2026 BUDGET
DEPARTMENT OF COMMUNITY AND SOCIAL SERVICES

Program	DCSS Admin	Community Support	AFWP	ACFS	Total DCSS
REVENUES					
Indigenous Services Canada		6,235,805	2,584,210	5,198,363	14,018,378
Other Federal	391,260				391,260
Province of Ontario			702,761	3,594,890	4,297,651
Administration Fees/User Charges and Other Income			42,871	70,000	112,871
CMHC			22,344		22,344
Mortg. Principal Repay./Capital Replace. Reserves			(34,756)		(34,756)
TOTAL REVENUES	391,260	6,235,805	3,317,430	8,863,253	18,807,748
EXPENSES					
Salaries and Benefits		1,081,299	1,285,917	3,861,031	6,228,247
Portfolio			20,000		20,000
Purchased Services		245,000	226,838	1,189,349	1,661,187
Equipment	10,000	10,900	55,860	348,008	424,768
Office Rental - MCA		24,200	317,939	275,303	617,442
Service Delivery		28,100	187,500	410,200	625,800
Projects	391,260	4,723,416	686,100	180,500	5,981,276
Other Operational Costs	5,200	122,890	574,322	2,598,862	3,301,274
TOTAL EXPENSES	406,460	6,235,805	3,354,476	8,863,253	18,859,994
SURPLUS (DEFICIT)	(15,200)	0	(37,046)	0	(52,246)



Finance & Administration

Finance & Administration



SERVICE AREA

Finance & Administration

Heather Phillips
Director

Finance

Lisa Delormier
Acting Comptroller

OPERATING HIGHLIGHTS

- Whistle blower system.
- FAL implementation
- Financial needs for self- governance
- Finalization of organization structures
 - Creation of parks & recreation department
- Policy Review (Overhaul)
- Ethical & Risk Management Framework
- Trauma training/resources MCA & community wide

- Finance System Implementation
 - Continues Implementation of EFT
 - Continued Implementation of a “Paperless Office”
- Policy Review (Overhaul)
- Review of effectiveness of internal controls
- Implement new processing cycles
- Implementation of financial reporting calendar
 - Quarterly Reviews

Service Area

Human Resources

Brigitte Phillips

Acting Manager

Samantha White

Manager

- Succession planning
- Onboarding
- Employee Wellness Initiatives
- Student Employment Initiatives
- Hybrid Work Environment

Communication

Ashley Tarbell

/A Associate Director

- Communication strategy template for law development
- Website Overhaul
 - Community portal
 - Develop a community APP

Information Services

Andrew Francis

Associate Director

- Cisco phone system - continued
- 2-factor authentication
- FTTH – MCA Implementation Cisco switch upgrades
- ITIL-Initial Phase

Operating Highlights

- ADP Upgrade –
 - Recruitment & Selection
 - Performance Management
- HR Policy Overhaul
 - Policy Training
- Service Directory
- Innovative Communicate Strategy
- Mohawk language Signage
- Video Production (training, marketing, tourism, cultural, historical)
- Records management scan/OCR digitization
- e-signature
- Increase the usage of Microsoft 365 features

2025-2026 BUDGET

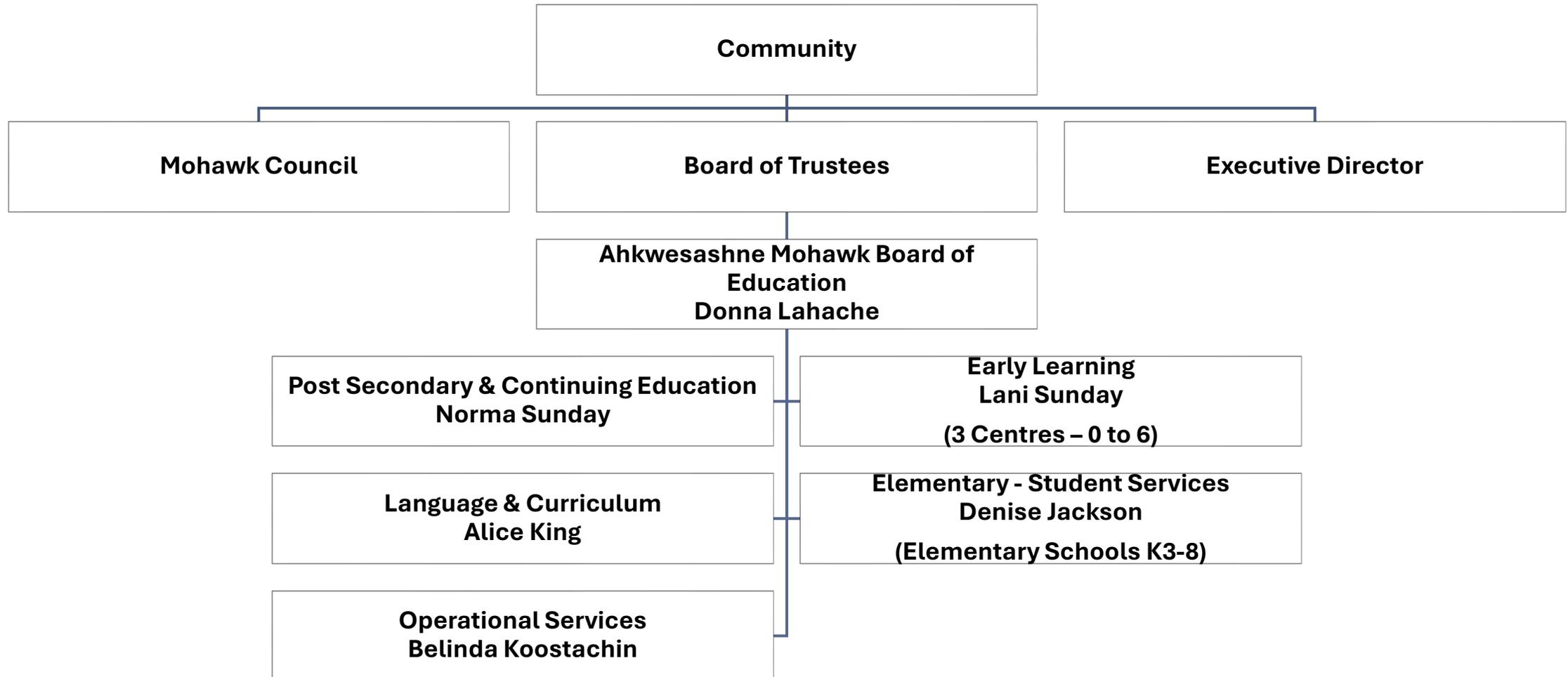
DEPARTMENT OF FINANCE AND ADMINISTRATION

Program	Director's Office	Comms	Human Resources	Information Services Admin.	Finance	TOTAL
REVENUES						
Province of Ontario		85,000				85,000
Ontario First Nations (2008) Ltd Partnership (OLG)		95,000				95,000
Interest	900,000					900,000
Internal Charges	3,261,362			1,492,889	400,000	5,154,251
TOTAL REVENUES	4,161,362	180,000		1,492,889	400,000	6,234,251
EXPENSES						
Salaries and Benefits	356,791	586,273	1,451,879	1,603,618	1,229,845	5,228,406
Purchased Services	6,960	0	150,000	210,000	360,000	726,960
Equipment	5,000	13,500	14,200	110,168	1,225,000	1,367,868
Office Rental - MCA	9,000	19,200	107,302	309,681	88,172	533,355
Other Operational Costs	37,600	110,101	302,091	718,815	(344,923)	823,684
TOTAL EXPENSES	415,351	729,074	2,025,472	2,952,282	2,558,094	8,680,273
SURPLUS (DEFICIT)	3,746,011	(549,074)	(2,025,472)	(1,459,393)	(2,158,094)	(2,446,022)



Ahkwesahsne
Mohawk
Board of Education

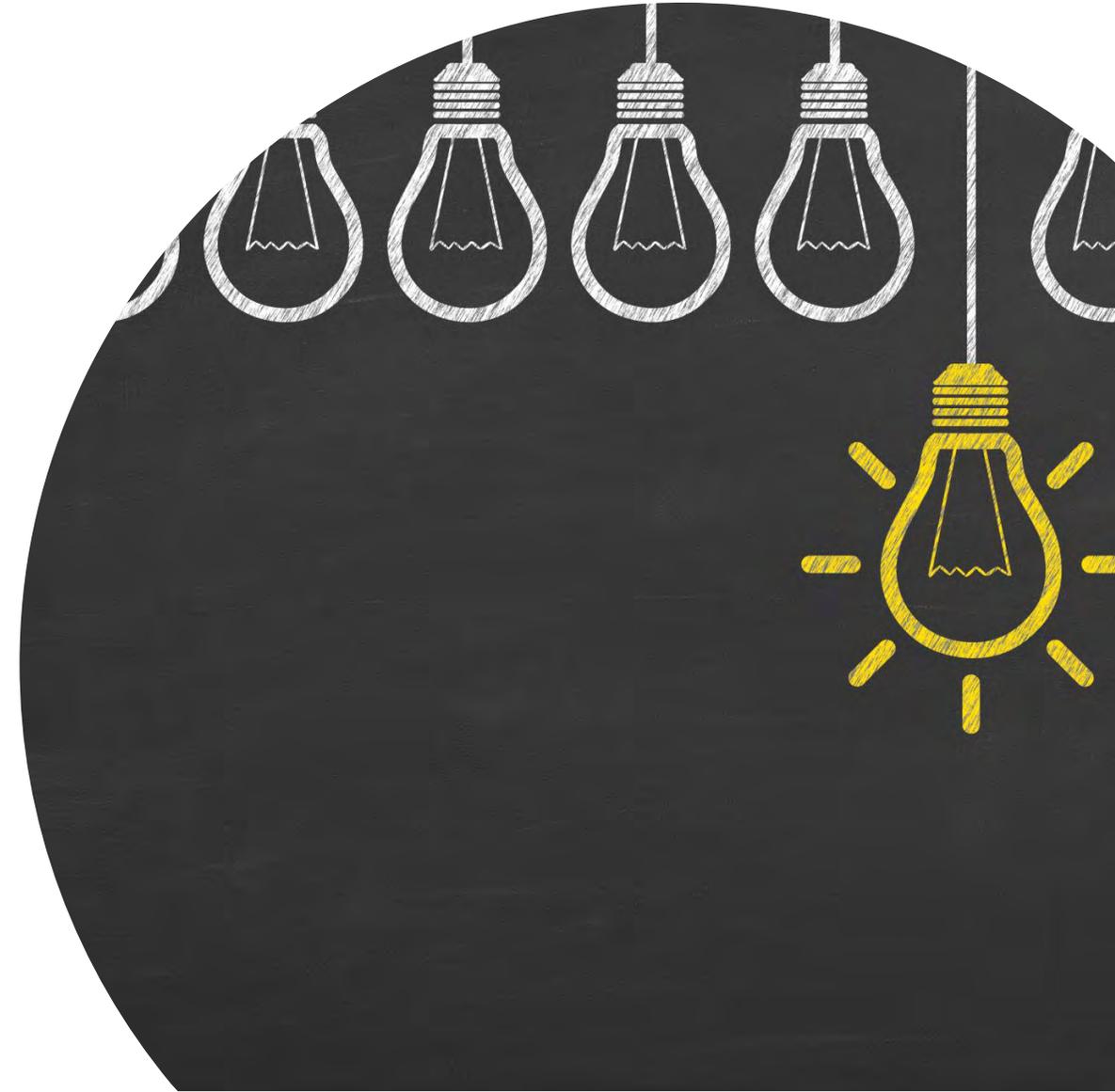
Ahkwesahsne Mohawk Board of Education



Ahkwesahsne Mohawk Board of Education

AMBE School Board will be engaging in the development of a new 5yr Strategic Plan. Budgets will continue to align to our 4 priority areas:

- Mohawk Language & Culture
- Student Success
- Relationship Building
- Organizational Excellence



Service Area

Operating Highlights

Iohahi:io
Norma Sunday
Associate Director

Vacant
Academic Manager

Amanda Cook
Acting Pathways Manager

Enhance Academic Programming:

- Develop and launch original certificate and degree programs to enhance student learning outcomes.
- Finalize and submit Micro-Credential Program options for OCAS certification.
- Queens University Partnership – for ITEP – Indigenous Teacher Education Program (1st cohort started, hoping to continue)
- Carleton University – BSW – Indigenous Bachelors of Social Work (In development)

Expand Learning Spaces:

- Secure funding and initiate construction of the Outdoor Classroom and Cultural Education Building (all of these things are currently happening).
- Explore alternative space options to address immediate needs, such as portable classrooms.(this is also currently happening)

Sustain Program Growth:

- Pursue grant funding to support the continued delivery of Trades area programs.

Student Services
Denise Jackson
Superintendent

Prioritize Student Well-being:

- Build strong relationships with students, staff, and families.

Enhance Student Support:

- Expand intervention programs to address the evolving needs of all students.

Support Staff Development:

- Hire and support an Educational Mentor Facilitator to assist new staff members.
- Provide ongoing training and development to ensure all staff are equipped to support student success.

Special Education Supports:

- Expand Special Education supports across all levels of the child's development, this includes integrating traditional practices into a child's educational path

Service Area

Operating Highlights

Post-Secondary Assistance

Veronica Jacobs
Manager

Prioritize Student Success:

- Build strong and trusting relationships with students to support their academic journey.
- Provide comprehensive financial aid planning and time management support to students.

Enhance Student Support Services:

- Conduct regular staff training to improve student support services.
- Streamline financial processes by collaborating with AMBE Finance to improve compatibility between SAGE, Datavan, and EFT systems.

Improve Student Outreach:

- Conduct in-person information sessions at local high schools and offer individual appointments.
- Increase student outreach and collaborate with high school guidance counselors to promote opportunities.
- Plan and implement college and university visits for students.
- Ensure students have support to apply to US and CAD funding sources.

Ensure Policy Compliance:

- Review and update Post-Secondary Policies and Brochures annually to meet the evolving needs of students.

Head Start (K3)

Lani Sunday
Superintendent

Enhance Early Learning Experiences:

- Implement and support the Creative Curriculum for all Early Childhood Educators (RECEs).

Prioritize Outdoor Learning:

- Provide staff training on outdoor-based learning and the development of green play spaces.

Improve Learning Environments:

- Upgrade learning environments and learning labs to create stimulating and engaging spaces for children.

Promote Parent Engagement and Communication

- Communicate with parents daily to provide support and continuous updates on progress

Service Area

Operating Highlights

Food /After School Services

Louella Lazore
Coordinator

Enhance Food Quality and Access:

- Strengthen partnerships with FNCFS to ensure all students have access to nutritious meals.
- Expand healthy food options through sampling programs and gradual integration of popular choices into school menus.
- Partnerships with Health (Nutritionist) to ensure healthy eating practices

Improve Food Service Infrastructure:

- Replace essential equipment as needed

Child Care

Lani Sunday
Superintendent

Enhance Early Childhood Education:

- Continue to improve licensing practices and enhance curriculum with a focus on learning through play.

Expand Childcare Access:

- Increase childcare spaces at Kawehnoke through minor renovations.
- Offering Early Years summer program (Kawehnoke and TsiSnaihne)

Expand Zero2Six Services:

- Expand Zero 2 Six services beyond Building Blocks by increasing participation and exploring pop-up programs in other districts.
- Complete ASQ (child development assessment) and make referrals as needed

Prioritize Land-Based Learning:

- Expand land-based learning opportunities by developing walking paths at AMS and Tsi Snaihne.

Increase Cultural Engagement:

- Enhance cultural programming and offer more "make and take" evening sessions for families.

Professional Development for Staff :

- Four (4) Professional Development Days for enhanced RECE portfolios

Service Area

Operating Highlights

Tsi Snaihne School & AMS

Andrea Carpenter

Principal

Tami Kroon

Principal

Enhance Cultural Understanding and Language Learning:

- Expand opportunities for students to engage with Mohawk language and culture.

Prioritize Student Success:

- Focus on student growth and well-being through interventions aligned with the Strategic plan for education and AMBE values.
- Developing partnerships for alternative supports for students (i.e. Land Based healing & Traditional Medicine)

Improve Student Attendance:

- Strengthen partnerships with families and community to enhance student attendance and engagement.

Enhance Teaching and Learning:

- Build teacher capacity and improve student outcomes across all subject areas.

Kanata:kon School

Jessica Roundpoint

Principal

Enhance Mohawk Language Proficiency:

- Deepen student fluency across all subject areas.
- Strengthen in-class language support through effective pedagogical strategies.

Foster Cultural Immersion:

- Expand outdoor learning experiences that connect students to their cultural heritage.
- Develop a rich calendar of cultural events for both school and community engagement.

Empower Teachers:

- Invest in high-quality curriculum and resources to support effective instruction.

Strengthen Community Engagement:

- Host engaging cultural events that involve families and celebrate Mohawk culture.

Service Area

Budget Highlights

Transportation

Darren Cook
Manager

Reinstate Head Start Transportation:

- Purchase one dedicated Head Start school bus.
- Add staff to support increased transportation needs for K3 and K4 students.
- Implement two additional Head Start buses at AMS and Tsi Snaihne School for improved student safety.

Increase School Bus Purchases and Safety:

- Acquire three full-size school buses annually to maintain a modern and reliable fleet.
- Utilize warranties (5-year engine, 7-year transmission) to reduce maintenance costs associated with older buses.
- Ensure all buses and vans are equipped with up-to-date communication and surveillance systems.

Renew Student Transport Vans:

- Replace one of the two existing student transport vans to ensure safe and reliable transportation for special needs students.

Service Area

Budget Highlights

Language & Culture

Alice King
Superintendent

Enhance Language Access and Learning:

- Expand digital resources to provide greater access to language learning opportunities for students and the community.
- Develop Mohawk picture books and learning kits for early learners.
- Collaborate with lohahi:io to develop resources and learning opportunities for adult learners.

Strengthen Cultural Education:

- Develop a new Social Studies program with culturally relevant resources.
- Expand music resources with new songs and activities.
- Offer a variety of cultural workshops for schools and community members.
- Lead the AMBE-wide Annual Cultural Celebration.
- Develop an AMBE Cultural Calendar to promote and coordinate cultural events.

Support Teacher Development:

- Provide ongoing teacher training to advance Mohawk language instruction.

Advance Cultural Infrastructure:

- Partner with lohahi:io and DCSS to construct a community teaching site (Cultural Education Building).

Service Area

Budget Highlights

AMBE Operations

Belinda Koostachin
Director

Enhance Operational Efficiency:

- Complete the AMBE administrative framework for Finance and Operations.
- Develop a standardized procedure for tracking AMBE equipment and software.
- Streamline financial procedures and implement a quality assurance framework.
- Review and revise relevant policies nearing their expiry date.

Improve Financial Sustainability:

- Conduct overhead cost scheduling and financial planning alignment.
- Explore and source additional funding from external agencies to support transportation, capital repairs, and system upgrades.

Prioritize Health and Safety:

- Upgrade and improve safety at all schools by repairing and replacing intercom systems.
- Complete the construction of new preschool and elementary school playgrounds.

Strengthen Interdepartmental Collaboration:

- Continue building relationships with other departments and agencies to enhance operational readiness.

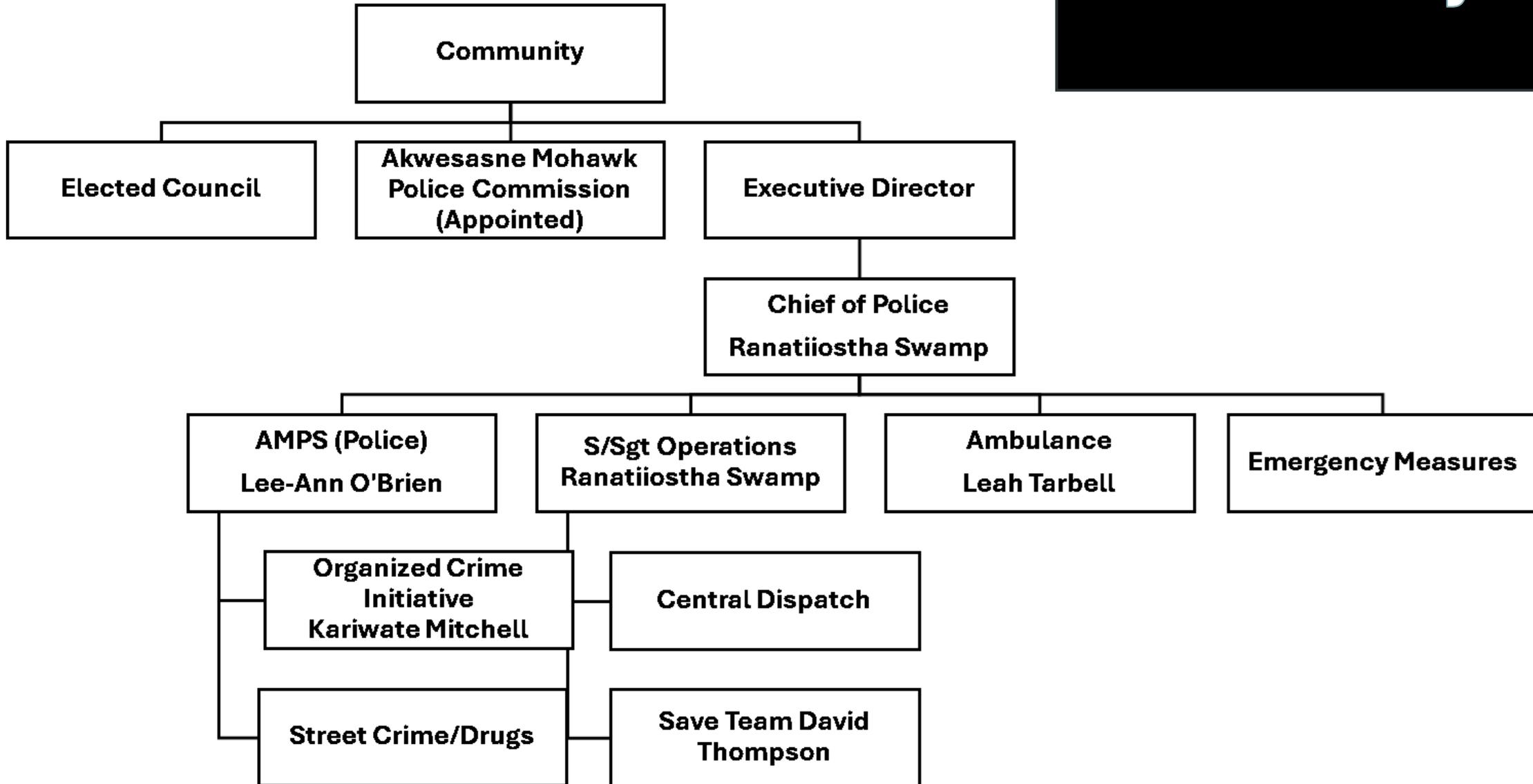
**Akwesasne Mohawk Board of Education
Operating Budget 2025-2026**

Program	Admin	Elementary Schools	Secondary School	Special Education	Post Secondary	Iohahiio	Child Care (Headstart)	Student Services	Mohawk Language & Culture	Transportation	AMBE (Total)
REVENUES											
Indigenous Services Canada	20,882,731	0			4,933,701	211,102	2,016,558	0			28,044,092
Province of Ontario	0	0	212,216			1,835,487	1,715,573	0			3,763,276
Other Contributions	0	0				0	14,400	0	200,000		214,400
Administration Fees/User Charges and Other Income	0	79,992				117,300	258,004	144,305		60,000	659,601
Internal Charges	0	0				21,800	0	0			21,800
TOTAL REVENUES	20,882,731	79,992	212,216	0	4,933,701	2,185,689	4,004,535	144,305	200,000	60,000	32,703,169
EXPENSES											0
Salaries and Benefits	2,004,444	8,222,087	551,549	2,508,876	262,806	1,336,689	3,075,162	1,039,396	1,383,544	1,289,300	21,673,853
Portfolio Allocation	66,000	0	0	0	0	0	0	0	0	0	66,000
Purchased Services	334,404	0	0	331,000	0	105,002	2,590,300	172,700	558,268	8,500	4,100,174
Equipment	50,560	198,250	0	0	28,900	18,700	276,346	72,000	48,694	0	693,450
Office Rental - MCA	225,349	2,020,971	0	0	0	612,468	252,175	0	37,548	0	3,148,511
Service Delivery	0	0	0	0	0	92,500	0	0	0	0	92,500
Re-allocated to Other Funding	0	0	0	0	0	0	0	(1,079,438)	(800,000)	0	(1,879,438)
Projects	258,512	79,992	2,184,500	0	4,581,005	152,762	0	0	216,000	0	7,472,771
Other Operational Costs	862,381	351,268	4,500	76,100	46,990	205,245	(2,101,132)	805,361	321,254	562,380	1,134,347
TOTAL EXPENSES	3,801,650	10,872,568	2,740,549	2,915,976	4,919,701	2,523,366	4,092,851	1,010,019	1,765,308	1,860,180	36,502,168
SURPLUS (DEFICIT)	17,081,081	(10,792,576)	(2,528,333)	(2,915,976)	14,000	(337,677)	(88,316)	(865,714)	(1,565,308)	(1,800,180)	(3,798,999)

Public Safety



Public Safety



Service Area

Operating Highlights

Akwesasne Mohawk Police Services

Ranatiiooshta Swamp Acting Chief\Director

Lee-Ann O'Brien
Deputy Chief

- 12 million annual budget – includes compliance
- 2.75% increase in funding to support stabilization of AMPS and increase capacity both sworn and civilian;
- Strategic Planning – Implementation;
- Collective agreement expired Dec. 31, 2024; negotiations with union* Salary and benefits increase expected (7%);
- Supplemental funding from PSC for three additional Community Safety Officers (compliance) to compliment AMPS enforcement of community laws;
- Enhanced Community Engagement; Indigenous Cadet Training Program will be launched this, Summer.
- Additional funding for police equipment provided \$900 K + (Purchases to be acquired; FAT trucks, Boat (1M), drones, underwater camera)
- IT System security and network upgrades;
- Transition to new records management system (OPTIC)

Organized Crime

Kariwate Mitchell
Staff Sergeant

- No significant changes in the program;
- Agreement expires on March 31, 2028 (5-year agreement);
- Funds eight (8) AMPS officers annually including the Staff Sergeant;

Service Area	Budget Highlights
<p>SAVE Marine Unit David Thompson Sergeant</p>	<ul style="list-style-type: none"> • Unit is funded by two bi-lateral agreements with Ontario (Sol Gen) and Quebec (MSP) • This agreement funds the operations of the SAVE unit and twelve (12) officers • Purchase of specialized equipment to increase surveillance and patrol capabilities: <ul style="list-style-type: none"> • Drones, underwater camera • 24/7 patrol rotation;
<p>Ambulance (AMA) Leah Tarbell Manager</p>	<ul style="list-style-type: none"> • Transitioning back to Health • Staffing– “Grow our own EMT’s”; hire drivers and provide them with training and mentorship to become EMT’s , • Once this goal is reached it will allow AMA to staff an ambulance in each district; • 3 staff currently enrolled in Advanced EMT class and 1 in Paramedic class; • Two staff enrolled as Certified Lab Instructors (CLI). The two CLI's will help us become self-sufficient in training. • Discussions taking place with Minister Lafrenière to explore funding possibilities
<p>Emergency Measures</p>	<ul style="list-style-type: none"> • Transitioning back to Executive Services • We currently have two (2) EMOs on staff; one permanent, one contract. • Lots of training taking place to get EMOs up to speed with requirements for active response; • AMPS exploring funding opportunities with Indigenous Service Canada (ISC) for program support.

MOHAWK COUNCIL OF AKWESASNE

2025-2026 BUDGET

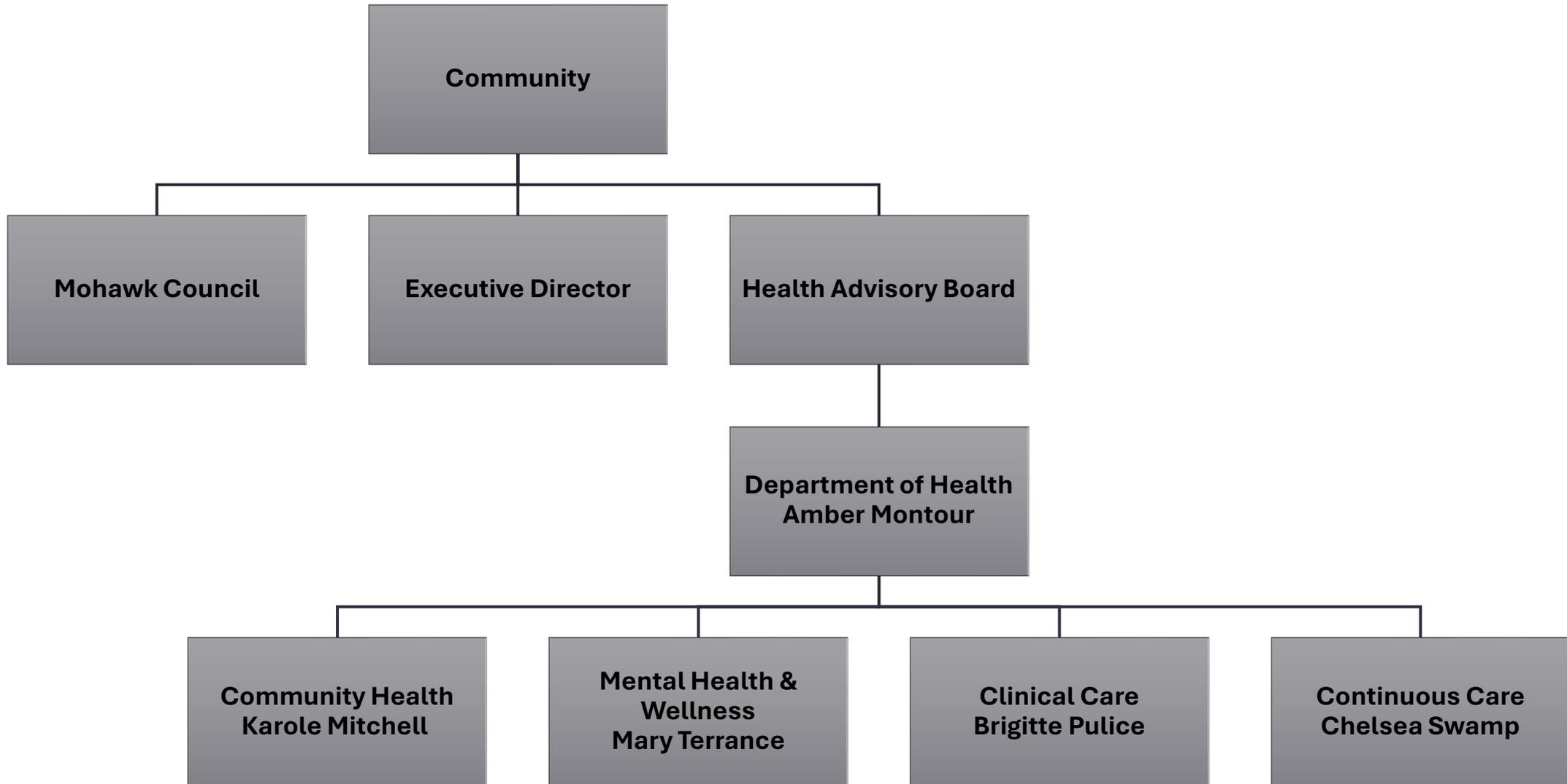
DEPARTMENT OF PUBLIC SAFETY

Program	Police Services	JIT	SAVE	MMIWG	Human Trafficking	AMPS Total	Compliance	Ambulance	Emergency Measures	Total Public Safety
REVENUES										
Indigenous Services Canada			0			0			70,000	70,000
Other Federal	3,544,432	2,080,000	0			5,624,432	138,600			5,763,032
Province of Ontario	1,755,892		1,484,311	267,509	139,490	3,647,202		105,000		3,752,202
Province of Quebec	1,635,892		1,060,200			2,696,092		156,600		2,852,692
Other Contributions			0			0		79,035		79,035
Administration Fees/User Charges and Other Income			0			0	5,000	353,750		358,750
TOTAL REVENUES	6,936,216	2,080,000	2,544,511	267,509	139,490	11,967,726	143,600	694,385	70,000	12,875,711
EXPENSES										
Salaries and Benefits	4,030,189	1,604,083	2,201,763	145,952	139,586	8,121,573	97,252	2,698,185	90,122	11,007,132
Portfolio Charges	66,000		0		0	66,000				66,000
Purchased Services	220,000	15,000	4,500	0	0	239,500		83,430	120,200	443,130
Equipment	640,895	88,317	75,447	39,057	0	843,716	3,000	295,000	0	1,141,716
Capital Projects		0	0	0				0		0
Office Rental - MCA	225,132	20,000	74,000	5,000	0	324,132	5,000	0	0	329,132
Office Rental - External	0	0	0	0	0	0	0	9,000	0	9,000
Service Delivery	400,000	109,500	50,000	25,000		584,500	10,000	56,000	0	650,500
Reallocating other Funding	0		0			0		(573,757)		(573,757)
Projects	0		0			0				0
Other Operational Costs	1,354,000	243,100	138,801	52,500	3,500	1,791,901	28,348	67,597	47,192	1,935,038
TOTAL EXPENSES	6,936,216	2,080,000	2,544,511	267,509	143,086	11,971,322	143,600	2,635,455	257,514	15,007,891
SURPLUS (DEFICIT)	0	0	0	0	(3,596)	(3,596)	0	(1,941,070)	(187,514)	(2,132,180)



**Mohawk Council of Akwesasne
Department of Health**

Department of Health



SECTOR 1

Tessa Jocko
/Acting Director

Kieler Lahache
Data Health Information Coordinator

Hilary Lafrance
Accreditation Manager

Melanie Gibson
ANIHB Program Manager

HEALTH ADMINISTRATION BUDGET HIGHLIGHTS

The Department of Health (DOH) is actively pursuing a comprehensive Strategic Plan aimed at enhancing healthcare services and outcomes within our community.

- **Health Care Equity:** Efforts to eliminate disparities in healthcare access and outcomes.
- **Workplace Wellness**
- **Department of Health Priorities Survey:** Report to community on findings and development of implementation plan
- **Stakeholder Relationships** – Internal/ External increase access to services – decrease barriers to access to health. Partnership with Carleton University on BSW programming to build capacity in community.
- **Digital Health** –Adjudication software for ANIHB, new system for HCC,
- **Accreditation and Quality Improvement** – implementing last round recommendations
- **Health Fair** includes on site testing, education and community engagement (May 2025)

Sector 2

Karole Mitchell
Associate Director

Kevin Buckshot
Program Manager

Lesley Bero
Program Manager

Community Health Budget Highlights

- **Education and Training on Disability and Inclusivity:** Ongoing training and capacity building for staff to ensure services are inclusive.
- **Language and Cultural Integration:** Efforts to incorporate Mohawk language and cultural practices into health services.
- **Jordan's Principle:** Ensuring First Nations children have access to necessary health services without delays.
- **Environmental Health:** Public health inspections, employee and community training, responds to concerns with the safety of food, land, water, air and facilities.
- **Infection Prevention and Control:** Measures to prevent and control the spread of infectious diseases, including STBBIs, HIV/AIDS, TB, disease surveillance.
- **Green Food Bag Initiative:** Promoting healthy eating and food accessibility.
- **Health Promotion and Prevention:** Awareness of healthy behaviours for all ages, preventing use or reducing commercial tobacco use; screening; immunization.
- **Community Health:** prenatal education; postpartum follow up; home visiting; rabies exposure follow up; health facility audits; addresses food insecurity. Community education on various health topics; water sampling .
- **Employee Wellness Programming:** Give employees access to fitness and healthy nutritional options

Sector 3

Mental Health & Wellness Budget Highlights

Mary Terrance
Associate Director

Wennietanoron Oakes
Mental Health Program
Manager

Bonnie Bradley
Addictions Program Manager

Vacant
Wholistic Health &
Wellness Program Manager

- **Land Based Healing:** Programming to reconnect community members with nature and cultural to promote spiritual and emotional growth
- **Traditional Medicine:** Services honoring our way of life through traditional healing practices and ceremonies.
- **Mental Health:** Professional support and therapy to help navigate life's challenges and improve overall wellbeing
- **Addictions Services:** Personalized treatment plans and counseling for substance use and related challenges.
- **Sahatihahará:ne Detox Center:** A safe, supportive environment for detoxification and recovery.
- **Enhanced Programming:** Expanded services to through Community and External Partnerships improve care delivery and access.
- **Mental Health Wellness Teams:** Collaborative approach to community Mental Health Support.
- **Supporting Our Healers:** Recognizing and promoting the roles of Elders, Knowledge Keepers, and Traditional Healers in mental health services.

Sector 4

Clinical Care Budget Highlights

Brigitte Pulice
Associate Director Clinical Care

Veena Tirkey
Akwasasne Medical Clinics Program Manager

Vacant
Clinical Coordinator

- **Enhancing Skills and Competencies of Regulated Health Professionals:** ongoing professional development for healthcare staff.
- **Medical Teaching Site:** A long-term recruitment initiative running since August 2017, offering language and cultural education for medical students and residents from institutions like McGill, Ottawa, and Queen's Universities, with the goal of exposing them to Indigenous healthcare practices and recruiting doctors to serve the community.
- **Patient Navigator Program:** A service designed to help patients navigate the complex healthcare system, ensuring they receive appropriate care throughout their medical journey.
- **Home Visits:** Flexible healthcare options that improve flexibility, allowing patients to receive care remotely or in the comfort of their own homes. Online booking for clinics (6-9 months),
- **Bloodwork availability in all three districts:** improved access to essential diagnostic services across the community, reducing travel time and increasing convenience for patients.
- **Tsi Snaihne Medical Clinic with Rapid Appointments:** Offering quick access to healthcare services, reducing wait times and improving patient care
- **Community Paramedic (Pilot)** – Patient Navigator bringing primary care into community homes, reducing clinic visits, reducing hospital visits, reducing readmission
- **Recruitment and Retention of Health Care Professionals:** Goal to increase the number of physicians, healthcare students and employees.

Sector 4

MaryAnn Lazore
Home & Community Care
Program Manager

Krysta Phillips
PSW Supervisor

Chanel Strable
PSW Supervisor

Home and Community Care Budget Highlights

- **Emphasis on client-focused and targeted services** (Elder Clinics): Specialized healthcare services tailored to meet the unique needs of the elderly population in the community.
- **Commitment to cultural competency in healthcare delivery:** An ongoing effort to ensure that healthcare services are provided in a manner that respects and incorporates our cultural values, beliefs, and traditions.
- **Enhanced access to services for PSW:** This new service offers PSW care during weekends and evenings.

SECTOR 5

Chelsea Swamp
Associate Director

Leah Mitchell
Elder Services Manager

Allison "Mae" Lazore
Iakhihsohtha Lodge Administrator

Shealene Gibson
Assistant Administrator

Vincent "Barry" Lazore
Tsiionkwanonhso:te Administrator

Autumn Jock
Assistant Administrator

CONTINUING CARE BUDGET HIGHLIGHTS

These initiatives reflect the DOH's commitment to providing comprehensive and compassionate care for the elders of our community, ensuring they receive the support and respect they deserve.

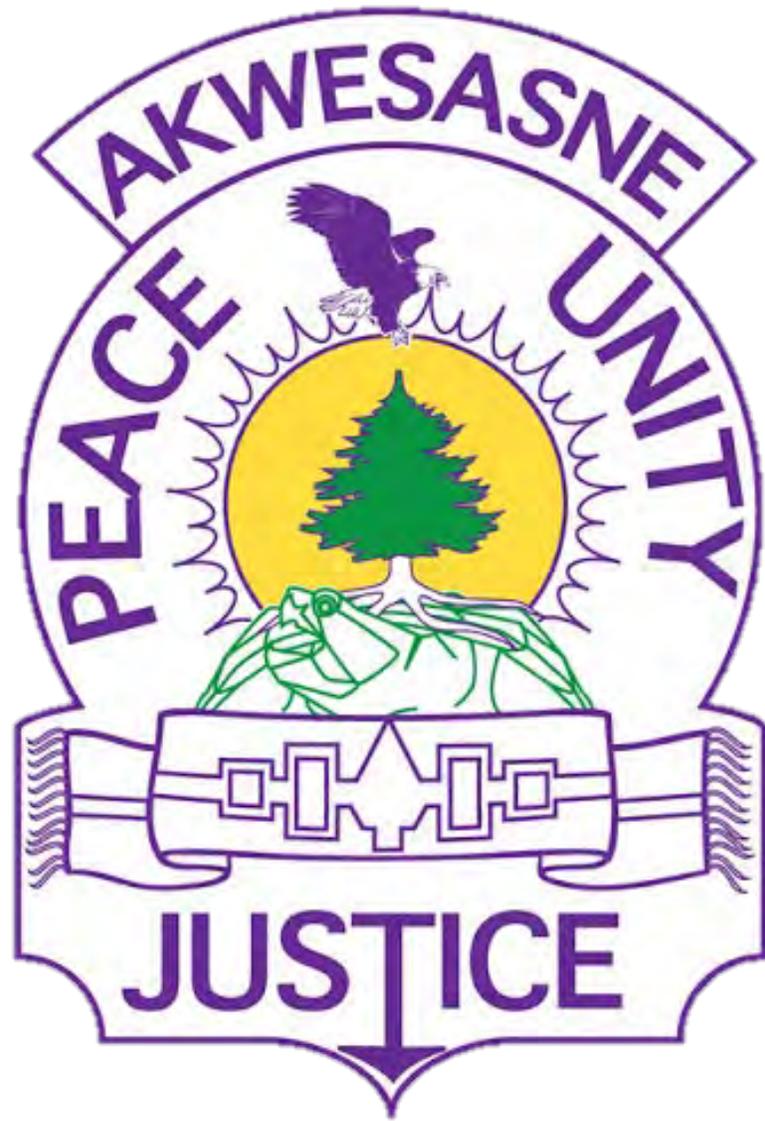
- **Elder Services Program** Implementation: personalized care and assistance to support elders' health and wellbeing, including a range of programs that such as wellness checks and social activities. Aimed at enhancing quality of life for community elders.
- **Iakhihsohtha Lodge** Upgrades: Improvements to the assisted living facility for elders, focus on providing a warm and welcoming environment, enhancements to support individualized care and promote independence.
- **Tsiionkwanonhso:te** Enhancements: upgrades to the long-term care facility, improvements to specialized services for elders requiring ongoing medical care, emphasis on creating a culturally sensitive environment for residents.
- Reducing Use of Agency Staff by 60%.

MOHAWK COUNCIL OF AKWESASNE

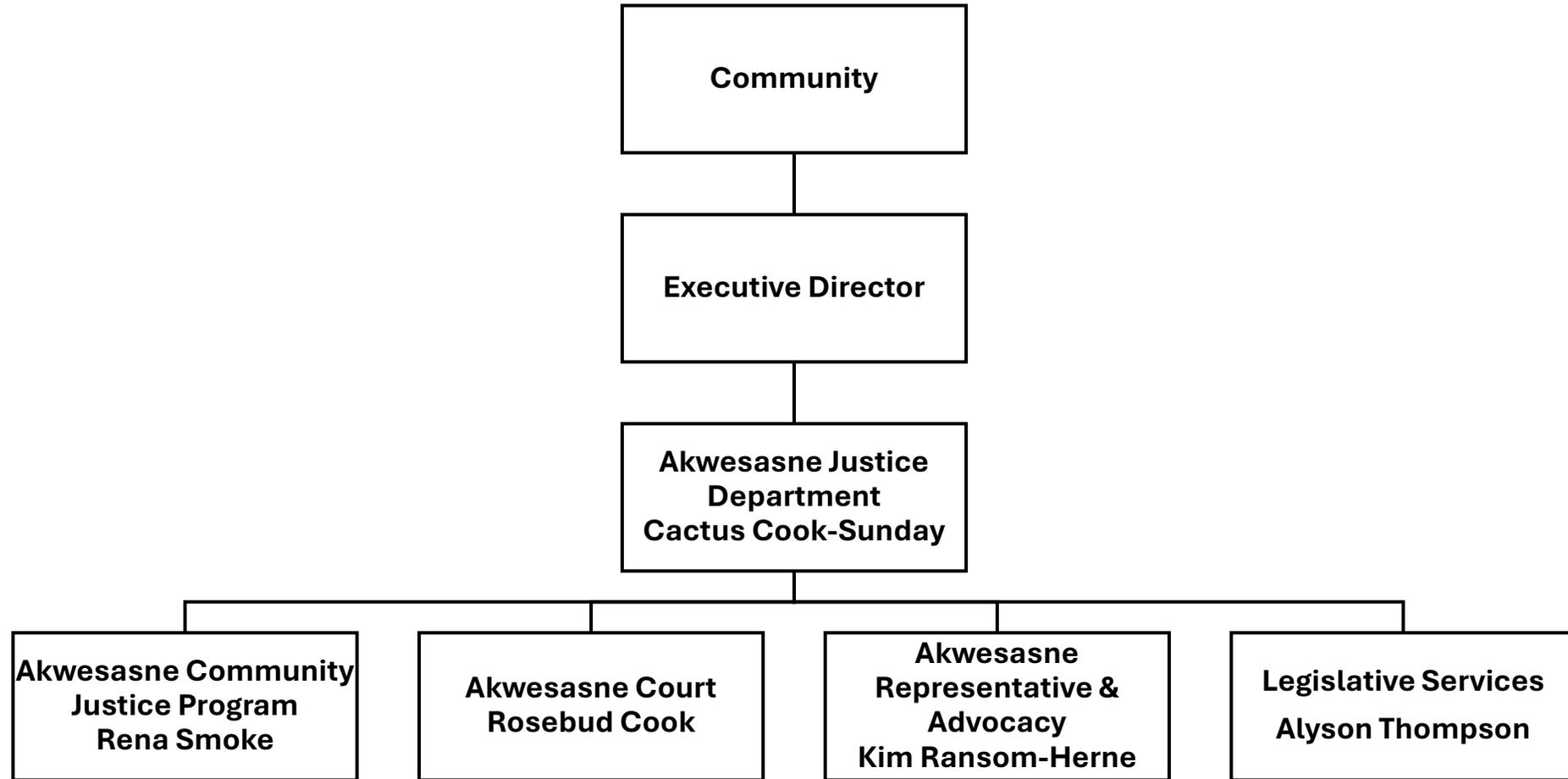
2025-2026 BUDGET

DEPARTMENT OF HEALTH

Program	Sector 1 Health Administration	Sector 2 Community Health	Sector 3 Mental Health & Wellness	Sector 4 Clinical Care	Sector 5 Continuing Care	TOTAL HEALTH
REVENUES						
Indigenous Services Canada	16,130,202	5,678,348	1,635,730	2,590,284	3,577,757	29,612,321
Other Federal		500,000				500,000
Province of Ontario		381,949	1,050,997	3,932,871	4,987,967	10,353,784
Province of Quebec	250,000					250,000
Administration Fees/User Charges and Other Income					975,000	975,000
TOTAL REVENUES	16,380,202	6,560,297	2,686,727	6,523,155	9,540,724	41,691,105
EXPENSES						
Salaries and Benefits	2,793,065	3,713,761	1,520,266	4,642,293	7,796,322	20,465,707
Portfolio	28,000			64,000		92,000
Purchased Services	459,738	984,726	1,040,809	839,811	792,808	4,117,892
Equipment	53,108	89,200	162,000	9,000	366,000	679,308
Capital Project					27,000	27,000
Office Rental - MCA	150,000	214,888	225,143	60,776	1,009,831	1,660,638
Office Rental - External				35,800		35,800
Service Delivery	682,929	279,800	149,500	304,800	80,175	1,497,204
Reallocation of other funds	573,757		(668,483)			(94,726)
Projects	9,815,139	500,000				10,315,139
Other Operational Costs	374,995	729,612	257,492	566,675	1,181,033	3,109,807
TOTAL EXPENSES	14,930,731	6,511,987	2,686,727	6,523,155	11,253,169	41,905,769
SURPLUS (DEFICIT)	1,449,471	48,310			(1,712,445)	(214,664)
	Health Admin	Jordan's Principle	Mental Health	Medical Clinics	lakhishshohta	
	ANIHB	CHN	Traditional Medicine	Diabetes	Elders Services	
		Child Nutrition	Land Based	Home Care	Tsiionkawnonsothe	
		Healthy Babies	Child Mental Health			
		Patient Advocacy				



Akwesasne Justice Department



Service Area

Operating Highlights

Akwesasne Community Justice Program

Rena Smoke
Manager

- Multi year funding agreements for Indigenous Court Worker; Diversion; Youth Justice Worker; Gladue Writer/Aftercare; Victim Support Worker;
- Annual funding renewal for Early Release Parole & Native Inmate Liaison.
- Rotating training for AMPS Officers in Diversion, NIL and Early Release Parole.
- Host Community Justice conference in Akwesasne (This year).
- Increase capacity of Section 84 services from part time to full time (lack of interest in position).
- Host events for Victims of Crime (Planning phase).
- Update working agreements

Akwesasne Court

Rosebud Cook
Court Administrator

- Negotiations with Canada, Ontario & Quebec for recognition of Akwesasne Court.
- Training for additional Justices of the Peace funding by DOJ Canada.
- Update Court Regulations
- Expansion of the Akwesasne Court to handle additional civil matters
- Dispute Resolution
- Sken:nen Orders

Justice Administration

Cactus Cook Sunday
Director

- Strategic Planning for Department and Community Needs
- Working with Council on legislative priorities
- Review of existing legislation for amendments, community needs and legislation needed under ESGA



Justice Administration

Cactus Cook Sunday

Director

**Akwesasne Representative & Advocacy
Program**

Kim Ransom-Herne

Manager

- 
- Enforcement issues of our Community Laws is being examined with AMPS and legal
 - Funding increase of 185,000. for ACRRRL through Child & Family Services Capital-Funding
 - Family Support Courtworker funding was secured but position not filled (lack of interest)
 - Partnerships with Universities for law student interns (2 starting)
-
- Provides band representation to Akwesasne children and families living off-reserve when a child protection matter arises.
 - Applies to any Mohawks of Akwesasne child or family anywhere in Canada.
 - Advocates and liaises on behalf of the family with child protection agencies.
 - Ensures cultural continuity for the child and family from the opening of the file to its close.
 - The goal of the ARAP is to keep children with family and to be connected to the community of Akwesasne.
 - Also assists in client applications for Indian Status registration, and Mohawks of Akwesasne membership.
 - In the cases of on-going care, the ARAP will also provide culturally relevant workshops, activities, and support to families.
- 

MOHAWK COUNCIL OF AKWESASNE

2025-2026 BUDGET

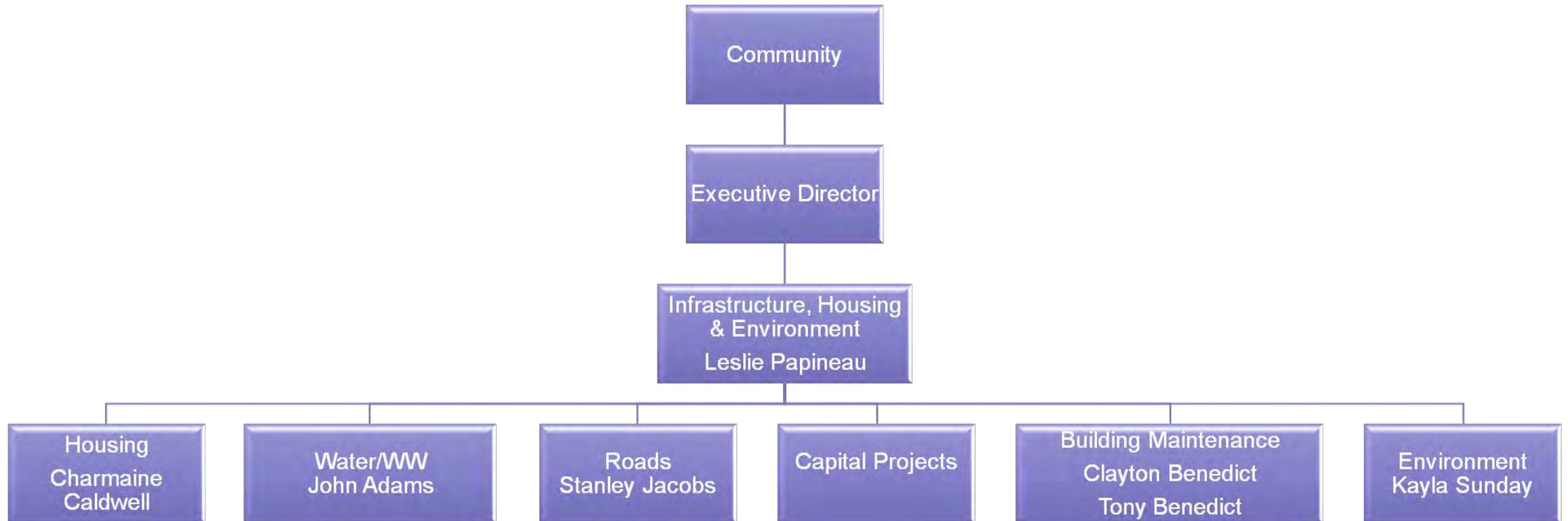
DEPARTMENT OF JUSTICE

Program	Admin	Legislative Services	ARAP	Court	Community Justice	Justice Total
REVENUES						
Indigenous Services Canada		348,835	4,295,606			4,644,441
Other Federal					201,752	201,752
Province of Ontario			218,417	189,590	659,862	1,067,869
Province of Quebec				43,041	229,325	272,366
Administration Fees/User Charges and Other Income				21,600		21,600
TOTAL REVENUES		348,835	4,514,023	254,231	1,090,939	6,208,028
EXPENSES						
Salaries and Benefits	64,632	251,935	1,247,924	488,963	943,463	2,996,917
Portfolio			66,000			66,000
Purchased Services	150,000	45,000	335,000	45,000	12,749	587,749
Equipment	5,600	3,700	410,600	1,056		420,956
Capital Projects						0
Office Rental - MCA	8,100			7,000		15,100
Office Rental - External			147,032	3,000	35,500	185,532
Service Delivery			410,000	8,000	63,483	481,483
Projects			1,100,417			1,100,417
Other Operational Costs	85,065	48,200	797,050	63,724	165,909	1,159,948
TOTAL EXPENSES	313,397	348,835	4,514,023	616,743	1,221,104	7,014,102
SURPLUS (DEFICIT)	(313,397)			(362,512)	(130,165)	(806,074)

Infrastructure, Housing & Environment



Infrastructure, Housing & Environment



Service Area

Operating Highlights

Infrastructure, Housing and Environment - Administration

Leslie Papineau, Director

- DIHE will continue prioritizing upgrades and improvements to infrastructure and community administration facilities, while actively seeking funding.
- To initiate capacity building through the recruitment of additional staff. This aims to align with the increased demand for services and enhance departmental efficiency.
- Our dept. will assess and implement operational reviews of our services to ensure operational expectations are met. This involves providing professional development and training opportunities for staff.
- To further advance our lobbying efforts for capital investments aligned with the 10-year lobbying strategy and 20-year Capital Plan.
- To establish effective communication channels to intake community requests for services related to DIHE.

Capital Projects

Daryl Seymour, P.Eng. Capital Planning & Development
Engineer

- To develop a master plan for site servicing, future developments and infrastructure by working with various MCA departments and Public Consultation,
- The MCA Capital Plan Study is being updated including traffic and roads studies for all three districts.

Service Area

Operating Highlights

Roads Program

Stanley Jacobs - Roads Manager

- To maintain our commitment to providing seasonal road maintenance, repairs, snow clearing, ditch drainage, street light repairs, and other necessary services to meet the required servicing for the community.
- To initiate a vehicle and equipment replacement strategy for Roads fleet. DIHE is currently seeking funds to replace various aged equipment.
- DIHE is committed to ongoing Multi-Jurisdictional Table discussions with various funding stakeholders, including MTO, MTQ, ISC, Canada, and Council. Our main goal is to collaborate effectively in seeking funds for road maintenance and projects.

Building Maintenance

Nolan Francis, A/ DOH & DCSS Maintenance Manager

Tony Benedict,
Administration Maintenance Manager

Aundray David, AMBE
Maintenance Manager

- Continue to provide ongoing maintenance, replacements, and retrofits for MCA buildings to uphold reliability, cleanliness, and safety for staff and visitors.
- DIHE will continue to work to assess and implement the operational review of DIHE services & service agreements to ensure full operations and expectations are met.
- DIHE aims to implement a strategic asset management software and policy to promote best practices, integrating asset management with budgeting, operations, maintenance, and infrastructure planning across DIHE sectors.

Service Area

Operating Highlights

Water & Wastewater Program

John Adams -
Water, Wastewater Manager

- To continue to provide the community with safe, clean drinking water as well as the effective treatment and disposal of wastewater.
- To provide continuous annual repairs / upgrades as dictated by the Asset Condition Reporting System and annual performance reporting inspections.
- To provide watermain connections to various homes within the districts. The project is gearing up based on the list we currently have. DIHE will be obtaining an engineering consulting firm to assist with the multiple projects and provide drawings based on long service lines to multiple homes. Project is geared towards homes with bad wells.
- To look at expanding water distribution to the district of Snye.
- To look at updates to the sanitary masterplan

Service Area

Operating Highlights

Housing Program Administration -DIHE

Charmaine Caldwell

Associate Director – DIHE- Housing

Housing Administration

Gina Jones Thompson

Housing Services Manager

- To Provide quality and affordable housing for the Akwesasne Community.
- To effectively manage resources to provide Housing Services
- MCA Loans- New Construction, Upgrade Loans
- MCA Bank of Montreal Loan Guarantee
- Elders Emergency Repair Program
- CMHC –RRAP, ERP, HASI
- Housing Reno fund for Handicap

Rental and Rent to Own Units

Ben Benedict

Tenant and Maintenance Manager/
Project Manager

- 107 Rental units -
- 71 Rent to Own units
- ISC Lot Servicing – Hawthorne Road Extension
- CMHC - Repair Renovation project for KRA and SGM
- CMHC - Repair Renovation Project for 25 Rental or RTO units over 3 years
- Akwesasne Community Trust -Elder Home Repair Project-
- ASCF Home Renovation Project
- Construction of 15 -3 bedroom units on Hawthorne Road in Snye

New Projects 2024/2025

Service Area

Budget Highlights

Environment Program

Administration

Kayla Sunday
Environmental
Services Manager

- Maintain our commitment to various MCA Departments in the areas of GIS, Environmental Assessments, Natural Resources Management, and Conservation
- **Shoreline Restoration and Erosion Mitigation** - Watersheds Canada - Shoreline Restoration in the St. Lawrence River (Cornwall) Area of Concern; Decolonizing Our Shorelines – Clarkson University Assisting Clarkson PHD Candidate to assess and restore shorelines, reclaim culture and language pertaining to shorelines
- **Fish Identification Nearshore Survey** – Funded by OPG - focuses on collecting data about our local shoreline health, cataloging ecological features of shorelines and providing recommendations or information to community members who provide access to shorelines
- **Aboriginal Fund for Species at Risk Aquatic** - Understanding Sturgeon to Protect Our Future: seeking to understanding our local populations, inter-generational conservation methods and a habitat restoration project (spawning bed enhancement)
- **Terrestrial** - Black Ash Stewardship, engaging locally to promote traditional concepts of land conservation initiatives and the connections between Black Ash and other species (bird, insect, waters, etc.)

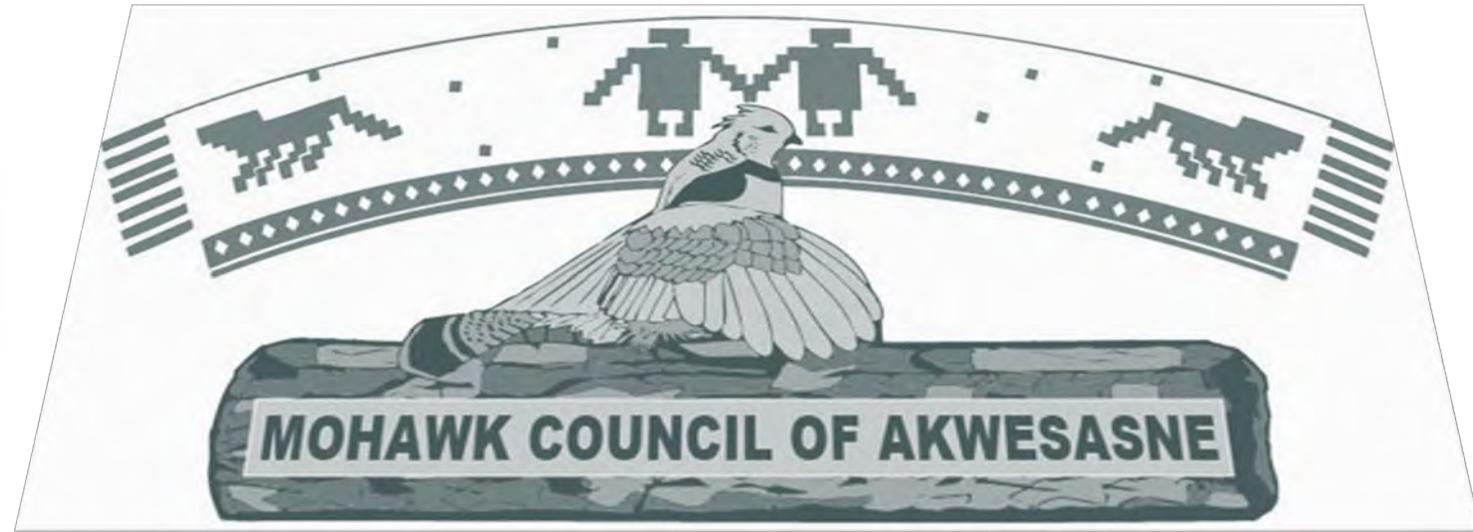
MOHAWK COUNCIL OF AKWESASNE

2025-2026 BUDGET

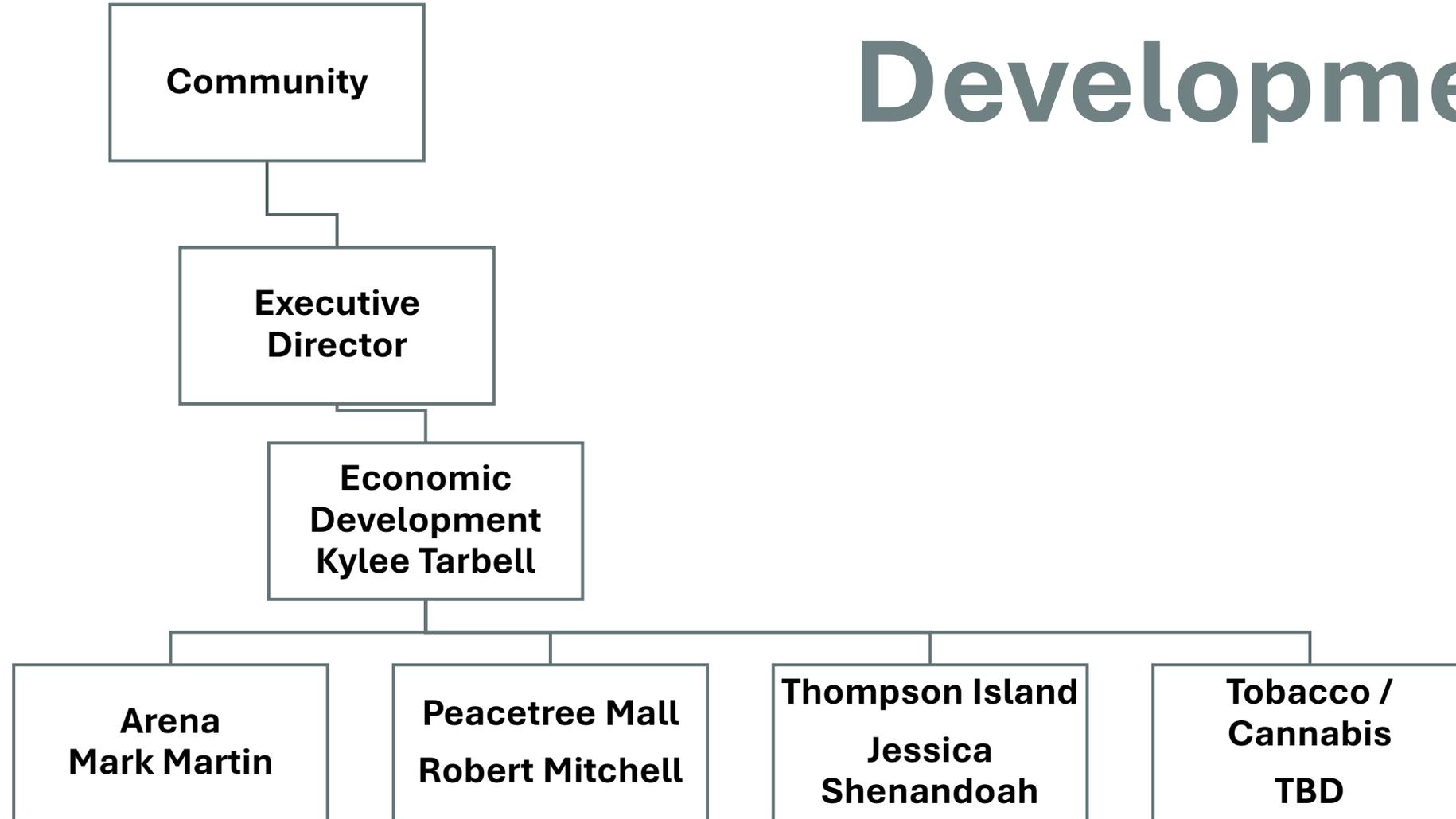
DEPARTMENT OF INFRASTRUCTURE, HOUSING, and ENVIRONMENT

Program	Housing Admin	Band owned Rentals	CMHC	Water and Wastewater	Environment	Fire Department and Garbage	Roads	DIHE Admin	Building Maintenance	DIHE Total
REVENUES										
Indigenous Services Canada	1,511,256	0	0	1,206,647	204,225	1,112,575	28,666	119,921	171,793	4,355,083
Other Federal	325,000	0	0	0	1,186,214			0	0	1,511,214
Province of Ontario	0	0	0	0	179,750		0	0	0	179,750
Province of Quebec	0	0	0	0	50,000		100,000	0	0	150,000
Other Contributions	0	0	0	0	348,545			0	0	348,545
Ontario First Nations (2008) Ltd Partnership (OLG)	350,000	0	0	0	0		430,000	0	0	780,000
Administration Fees/User Charges and Other Income	6,000	417,840	574,644	0	2,000			39,500	90,648	1,130,632
Land Leases	0	0	359,980	0	0			0	0	359,980
Mortg. Principal Repay./Capital Replace. Reserves	0	0	(461,902)	0	0			0	0	(461,902)
Internal Charges	0	0	0	175,480	0	198,131		0	7,028,635	7,402,246
TOTAL REVENUES	2,192,256	417,840	472,722	1,382,127	1,970,734	1,310,706	558,666	159,421	7,291,076	15,755,548
EXPENSES										
Salaries and Benefits	607,126	251,211	239,912	1,011,709	1,302,793	20,000	830,640	1,195,068	3,549,650	9,008,109
Portfolio	66,000	0	0	0	0	0	0	66,000	0	132,000
Purchased Services	84,000	0	0	184,670	270,000	997,709	406,000	187,572	64,400	2,194,351
Equipment	173,500	0	0	83,100	86,968	0	58,800	17,634	43,550	463,552
Capital Project	0	0	0	0	0	0	0	0	430,000	430,000
Office Rental - MCA	76,200	0	0	27,750	70,000	0	100,857	50,000	0	324,807
Service Delivery	50,000	0	52,425	0	75,000	0	0	30,000	0	207,425
Projects	900,000	0	0	0	0	0	0	0	0	900,000
Other Operational Costs	(1,230)	205,445	465,534	909,359	297,331	2,400	(125,291)	333,407	3,493,817	5,580,772
TOTAL EXPENSES	1,955,596	456,656	757,871	2,216,588	2,102,092	1,020,109	1,271,006	1,879,681	7,581,417	19,241,016
SURPLUS (DEFICIT)	236,660	(38,816)	(285,149)	(834,461)	(131,358)	290,597	(712,340)	(1,720,260)	(290,341)	(3,485,468)

Economic Development



Economic Development



Service Area

Operating Highlights

Economic Development

- Entrepreneurship support
- Funding Support: Small Business Grant, Indigenous Initiatives Fund (IIF) IV – Quebec Funding, Training
- Special Projects: Youth Entrepreneurship, Hydroponic growing containers (to AMBE), Procurement, Business Directory
- Peace Tree Trade Centre – Vacant Unit – call out .

Arena

- Maintenance and facility upgrades; indoor and outdoor;
- Special Projects: Seeking funding for building expansion,
- Major expenses: sidewalk, HVAC, RBC
- Akwesasne Local Market
- 30 Year Anniversary Celebration
- Skatepark Activities

Thompson Island

- Priorities: preservation of culture, education & awareness, healing & well-being, land stewardship, social unity, and youth empowerment & leadership development
- Food Security

Tobacco/Cannabis

- Application, Review, Licensing, and Social Responsibility Fee collection
- Licensed Cannabis Retailers:13 (Kawehnoke:6, Kanatakon:4, Tsi Snaihne: 3)
- Licensed Cannabis Cultivators:3 (Kawehnoke: 4, Kanatakon:1)

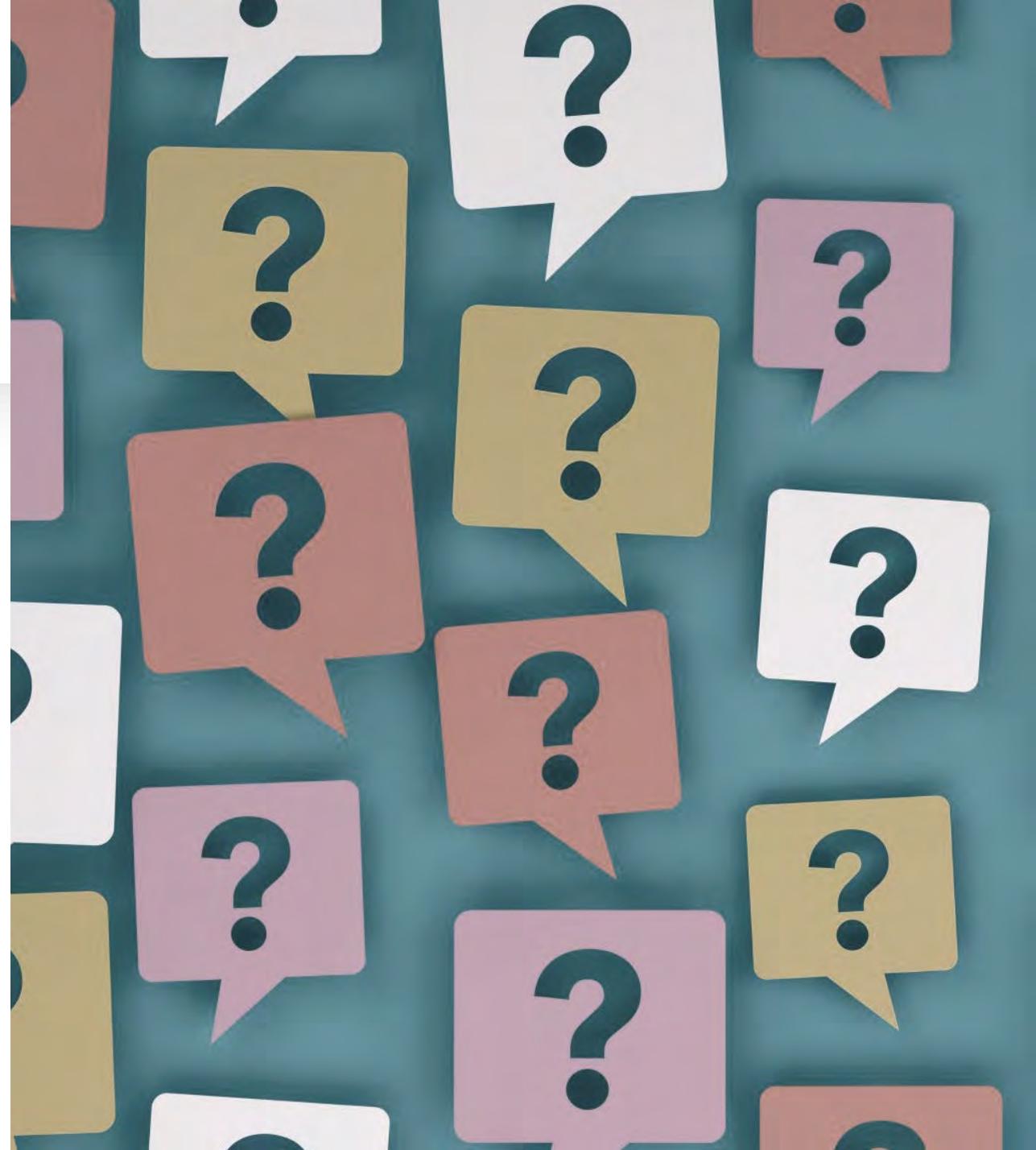
**MOHAWK COUNCIL OF AKWESASNE
2025-2026 BUDGET
DEPARTMENT OF ECONOMIC DEVELOPMENT**

Program	Admin	Tobacco Cannabis	Peace Tree Mall	Skate Park	Thompson Island	Arena	Stanley Island	TOTAL
REVENUES								
Indigenous Services Canada	897,399							897,399
Administration Fees/User Charges and Other Income	3,250	113,399	74,628		100,000	389,950		681,227
Internal Charges			65,500			-		65,500
TOTAL REVENUES	900,649	113,399	140,128	-	100,000	389,950	-	1,644,126
EXPENSES								-
Salaries and Benefits	535,116	86,816	67,430		272,371	573,089		1,534,822
Portfolio Allocation	66,000		-		-			66,000
Purchased Services	-	10,000	5,160	13,500		-		28,660
Equipment	-	-	-		46,100	277,525		323,625
Office Rental - MCA	27,000	5,000	-			-		32,000
Service Delivery	31,000	-	-			-		31,000
Re-allocated to Other Funding	-	-		(49,050)	(503,456)	(753,106)		- 1,305,612
Projects	174,500	-						174,500
Other Operational Costs	378,245	11,583	273,100	35,550	284,985	292,442	5,250	1,281,155
TOTAL EXPENSES	1,211,861	113,399	345,690	-	100,000	389,950	5,250	2,166,150
SURPLUS (DEFICIT)	(311,212)	0	(205,562)	0	0	0	(5,250)	(522,024)

Questions ?

Additional Questions:
Please reach out to Directors
We will be happy to answer
your questions

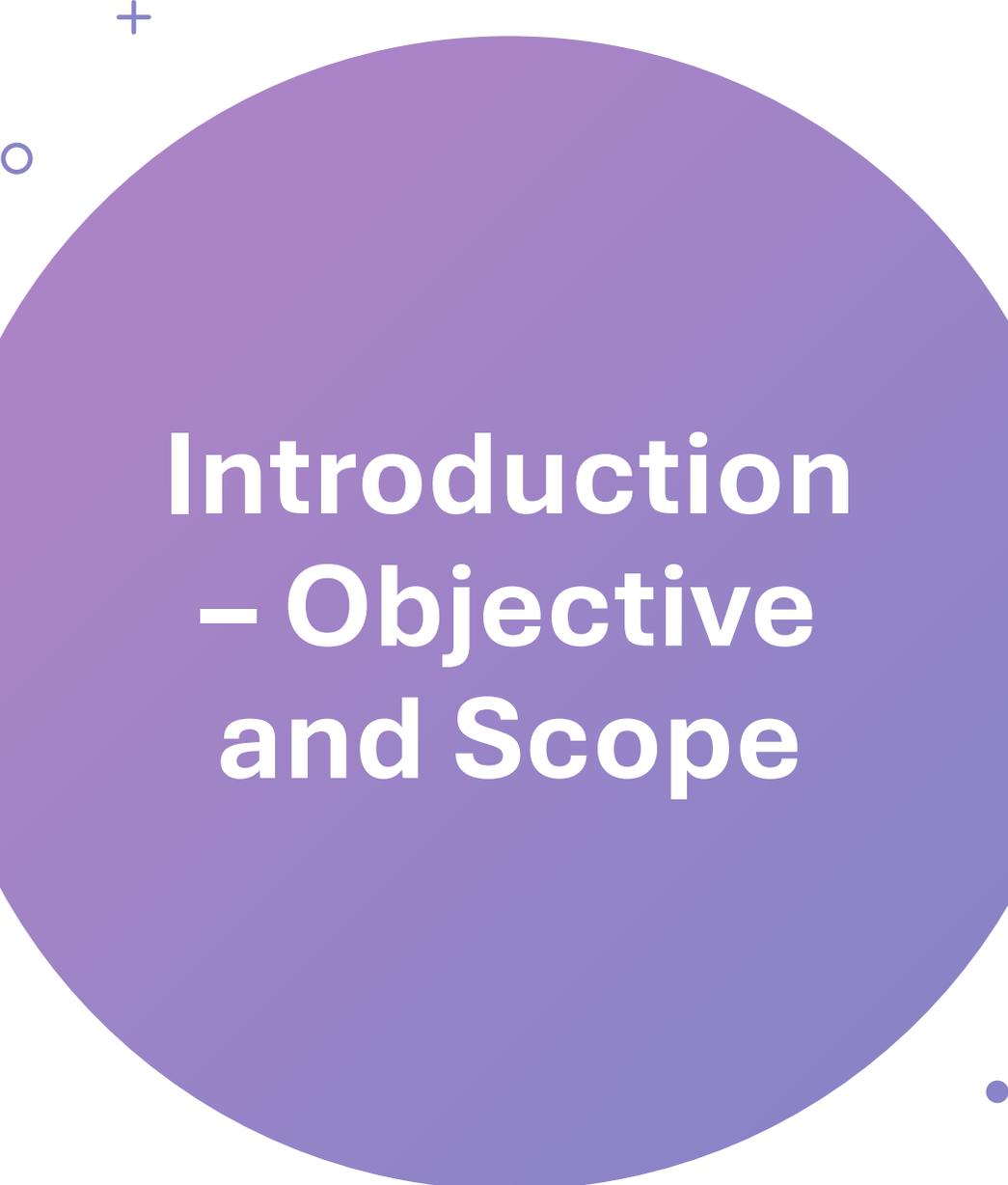
Nia:wen



Name	Department	Phone Number
Tessa Jocko	Health	(Ext. 3101)
Donna Lahache	Education	(Ext. 1403)
Heather Phillips	Finance & Administration	(Ext. 2450)
Valerie Cree-Cook	Community & Social Services	(Ext. 3307)
Cactus Cook-Sunday	Justice	(Ext. 2404)
Kylee Tarbell	Economic Development	(Ext. 1800)
Leslie Papineau	Infrastructure, Housing & Environment	(Ext. 1005)
Ranatiostha Swamp	Public Safety	(Ext. 3507)

Audited Consolidated Financial Statements

For the year ended
March 31, 2024



Introduction – Objective and Scope

Objectives of the Audit

- **Assess Financial Accuracy:** Ensure that the financial statements accurately reflect the organization's financial position.
- **Evaluate Compliance:** Verify that the organization complies with relevant laws, regulations, and standards.
- **Identify Risks:** Detect any financial or operational risks that could impact the organization.
- **Improve Efficiency:** Provide recommendations to enhance financial management and operational efficiency.
- **Enhance Transparency:** Promote transparency and accountability within the organization

Scope of the Audit

- **Financial Statements:** Examination of balance sheets, income statements, cash flow statements, and notes to the financial statements.
- **Internal Controls:** Evaluation of the effectiveness of internal controls over financial reporting.
- **Compliance:** Assessment of adherence to relevant laws, regulations, policies, and industry standards.
- **Operational Processes:** Review of key operational processes to ensure efficiency and effectiveness.
- **Risk Management:** Analysis of risk management strategies and practices

Introduction – Audit Process

Planning

- Notification: The auditor informs the organization of the upcoming audit and its scope.
- Preliminary Survey: Gathering information about the organization's operations, internal controls, and financial reporting systems.
- Audit Plan: Developing a detailed plan outlining the specific procedures to be performed

Fieldwork

- Testing Internal Controls: Evaluating the effectiveness of the organization's internal controls to prevent or detect errors and fraud.
- Examining Transactions: Selecting and examining a sample of transactions to verify their accuracy and propriety.
- Analyzing Financial Statements: Reviewing the organization's financial statements and supporting documentation to assess their reliability

Reporting

- Audit Report Preparation: Summarizing the audit findings, conclusions, and recommendations in a formal report.
- Issuing the Audit Report: Distributing the report to the appropriate individuals within the organization

Follow-Up

- Reviewing Management's Response: Assessing the organization's plan for addressing the audit findings and recommendations.
- Monitoring Implementation: Verifying that the recommendations have been implemented effectively

Executive Summary – Key Findings

Qualified Opinion

The independent auditor's report issued a **qualified** opinion due to the Council's incomplete analysis of legal obligations associated with the retirement of certain tangible capital assets. This includes costs for the removal and disposal of asbestos within Council buildings, decommissioning or removal costs associated with arena infrastructure, site restoration for salt storage facilities, lagoon site restoration, and costs associated with the removal of sewage infrastructure

Financial Position

Total Financial Assets increased to	\$521,834,619	from	\$455,862,857	in 2023 (+65,971,762)
Total Financial Liabilities increased to	\$128,194,884	from	\$92,505,322	in 2023 (+35,689,562)
Net Financial Assets increased to	\$393,639,735	from	\$363,357,535	in 2023 (+30,282,200)
Accumulated Surplus increased to	\$536,682,247	from	\$495,608,763	in 2023 (+41,073,484)

Executive Summary – Key Findings

Revenues and Expenses

- Total Revenues for the year were \$179,530,503, up from \$156,975,826 in 2023 (+22,554,677)
- Total Expenses for the year were \$138,457,019, up from \$118,883,355 in 2023 (+19,573,664)
- Annual Surplus was \$41,073,484, up from \$38,092,471 in 2023 (+2,981,013)

Key Revenue Sources

- Government Transfers amounted to \$146,300,658, up from \$137,583,302 in 2023 (+8,717,356)
- Interest Income significantly increased to \$19,992,884 from \$11,036,052 in 2023 (+8,956,832)

Key Expense Areas

- Salaries, Benefits, and Honoraria totaled \$62,666,713, up from \$54,932,089 in 2023 (+7,734,624)
- Program Supplies increased to \$25,152,139 from \$16,404,843 in 2023 (+8,747,296)
- Professional Fees increased to \$9,026,984 from \$6,825,122 in 2023 (+2,201,862)

Executive Summary – Key Findings

Tangible Capital Assets

- Net Book Value of tangible capital assets increased to \$122,622,525 from \$114,123,924 in 2023
- Tangible Capital Assets Under Construction increased to \$20,296,662 from \$17,900,763 in 2023

Deferred Revenue

- Deferred Revenue increased to \$87,135,124 from \$59,034,857 in 2023

Contingencies and Commitments

- The Council has guarantees outstanding under a loan facility program totaling \$3,726,669
- The Council is economically dependent on revenue from Indigenous Services Canada (ISC) and Health Canada

Subsequent Event

- The Council plans to transfer the Dundee Land Claim settlement funds, valued at \$254,970,224, to a trust based on community consultations

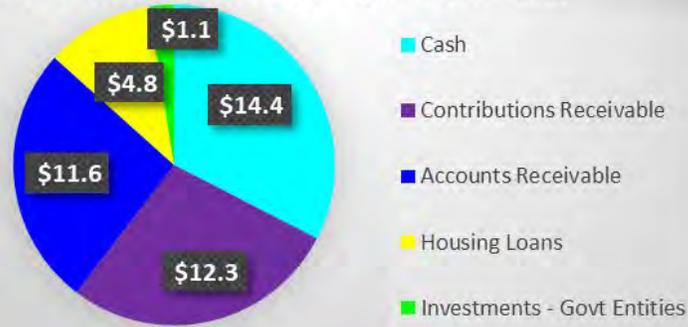
Executive Summary - Overall Assessment:

The Mohawk Council of Akwesasne has shown significant financial growth with increased revenues, expenses, and net financial assets. However, the qualified opinion from the auditors highlights the need for further analysis and compliance regarding asset retirement obligations. The Council's financial health is strong, but attention to compliance and legal obligations is necessary to ensure continued stability and transparency

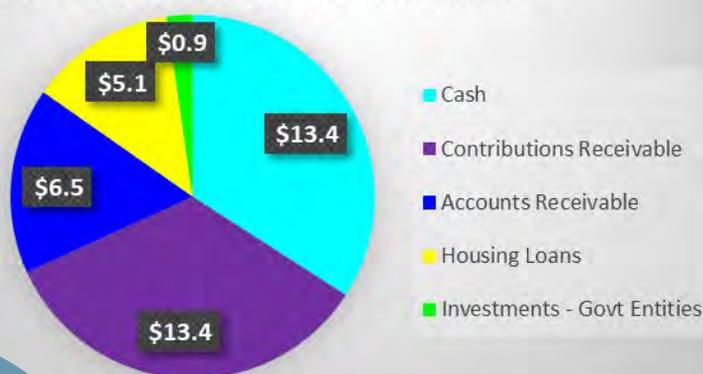


Statement of Financial Position (Assets)

2024 - FINANCIAL ASSETS (excl. investments)

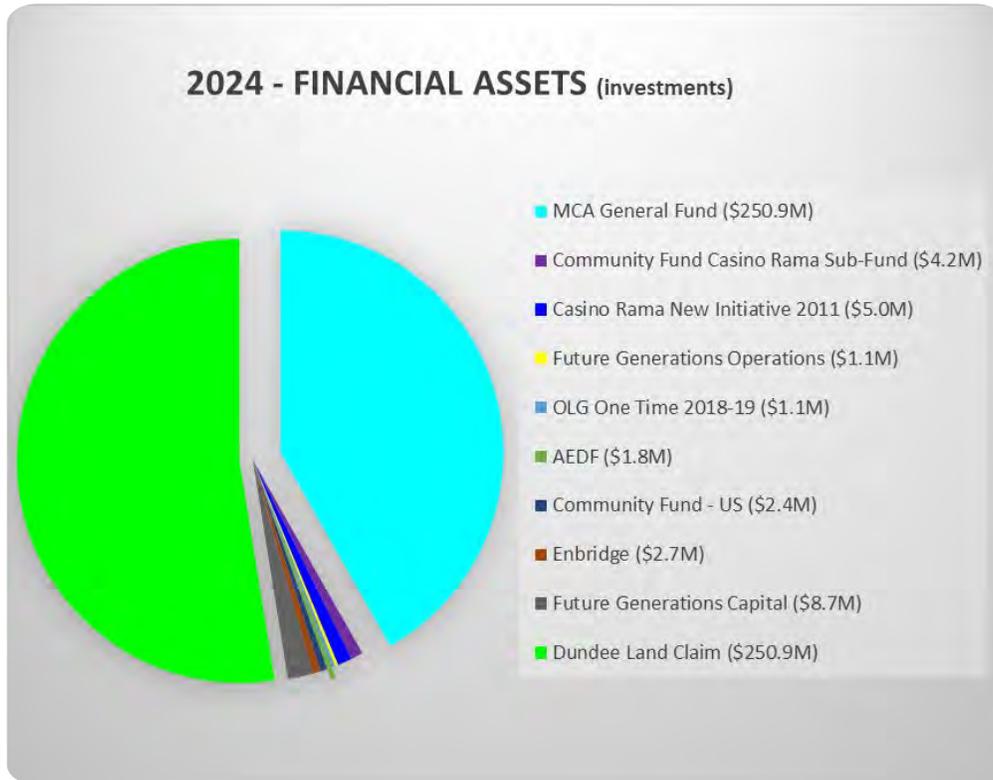


2023 - FINANCIAL ASSETS (excl. investments)



- **Contributions Receivable**
 - important receivables include \$4.3M for the Fiber To The Home project.
 - All amounts are expected to be collected in fiscal 2024-25.
- **Accounts Receivable**
 - a year-over-year increase of \$5.2M is driven by \$4.5M of higher accrued investment interest.
 - No changes to the Allowance for Doubtful Accounts in 2024.
- **Housing Loans**
 - new housing loans in 2024 amount to \$0.4M.
 - payments received in the year were \$0.7M.
 - No changes to the Allowance for Doubtful Accounts in 2024.
- **Investments in Govt Entities**
 - Akwesasne Harbour Development Corporation \$0.3M; and
 - Cornwall-Akwesasne Harbour Partnership \$0.8M.
 - Sovereign Wealth Fund

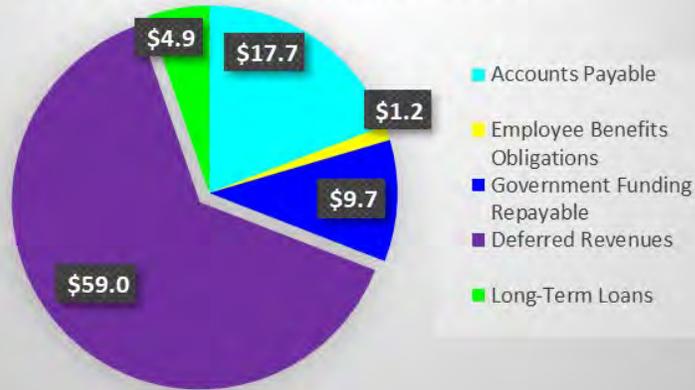
Statement of Financial Position (Assets)



- MCA purchased \$449.1M of investments in fiscal 2024; and
- MCA redeemed \$385.5M of investments in fiscal 2024
- All investments are made in low-risk bonds, mutual funds and fixed income securities.

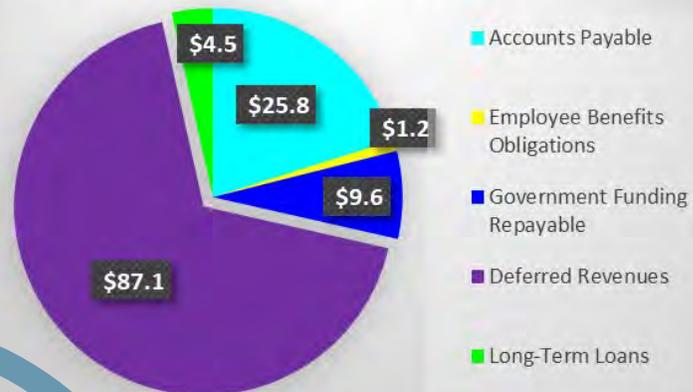
Statement of Financial Position (Liabilities)

2023 - FINANCIAL LIABILITIES - \$92.5M



- **Accounts Payable and Accruals**
- Year-over-year increase mainly due to:
 - \$5.1M of retroactive salaries;
 - \$6.4M of IFN Flow Through ISC funding.
- Accruals include \$3.7M of Non-Insured Health Benefits to vendors.

2024 - FINANCIAL LIABILITIES - \$128.2M



- **Deferred Revenues**
- ISC funding deferrals increased by \$27.3M which is mainly attributable the First Nations' Child and Family Services funding \$23.1M;
- Ontario funding deferrals decreased by \$0.4M;
- Quebec funding deferrals increased by \$0.2M;
- Other Federal funding deferrals increased by \$1.3M which is mainly attributable to \$1.1M of CMHC initiatives.
- Other funding deferrals decreased by \$0.5M; no amounts significant to note.

Statement of Financial Position – Non- Financial Assets

IMPORTANT CAPITAL PROJECTS COMPLETED IN 2023/2024 (\$9.0M)

- Park St, Hilltop & Buckshot Road Total: \$2.7M
- CMHC WHOVILLE 4 X 4 UNITS UNIT Total: \$2.6M
- Sweetgrass Manor Renovations Total: \$0.2M
- Wade Lafrance / Whoville Rds Total: \$2.2M
- Tsiio MAG Door / Fire Alarm Upgrade Total: \$1.0M

IMPORTANT CAPITAL PROJECTS under construction

- Fiber To The Home Expected Completion Date: Dec 2024
- Iohahi:io Trade Building Expected Completion Date: Dec 2024
- Iohahi:io Cultural Building Expected Completion Date: November 2025
- DCSS Redmane System Expected Completion Date: Spring 2025
- AMPS Marine Unit Expected Completion Date: July 2024

Statement of Financial Position – Non-Financial Assets



Other Tangible Capital Assets Purchased (\$4.9M)



Land

includes \$0.1M for purchase of Campeau Rd property (Cornwall).



Buildings and Major Infrastructure

Includes \$0.3M for waterline connections; \$0.2M of renovations at the Adult Education Center; and \$0.1M of renovations at the Detox Center.



Equipment

Includes \$0.5M for generators; \$0.1M of surveillance equipment for the schools; \$0.1M of radios for police officers; and \$0.1M for a Harmonic Egg.



Roads

Includes \$0.3M for the walking paths in the 3 districts.

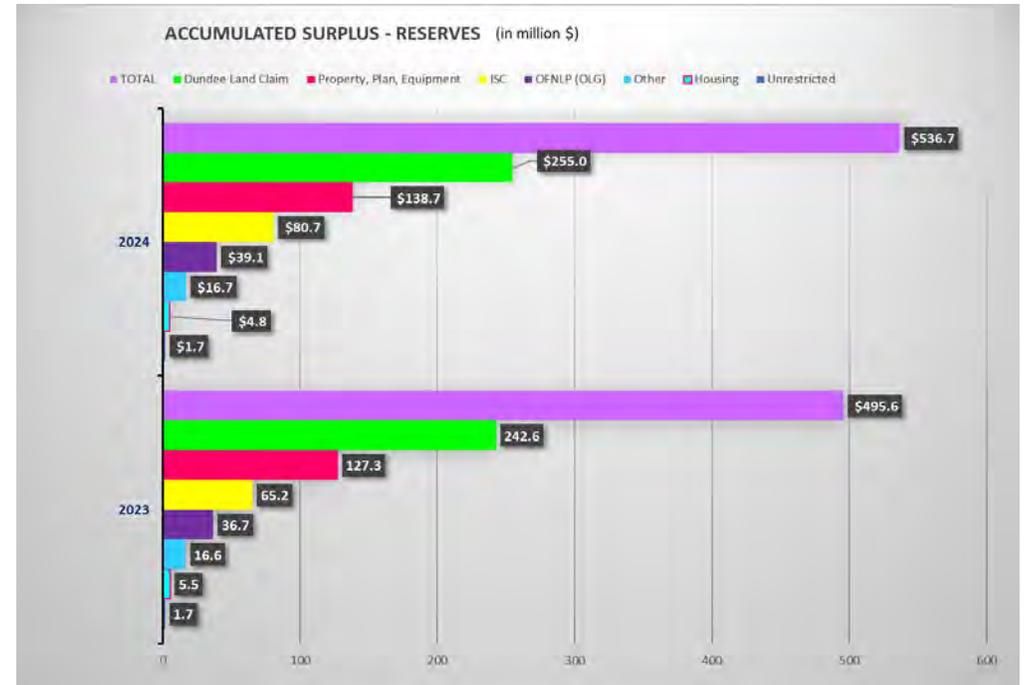


Vehicles

Includes \$0.3M for an AMBE bus; \$0.7M for 8 AMPS vehicles; \$0.6M for a fire truck; \$0.3M for 2 DCSS vehicles and 1 pontoon for Thompson Island; \$0.2M for 3 Health Vehicles; and \$0.1M for 1 vehicle for ARAP.

Statement of Financial Position - Accumulated Surplus (Reserves)

- **Dundee Land Claim:** + \$12.3M due to earned interest, unrealized gains and realized losses.
- **Property, Plant, Equipment:** + \$11.4M due to capitalization of assets less amortization.
- **ISC:** + 15.5M due to unspent grant funding.
- **OFNLP :** + \$2.4M due to unspent OLG funding

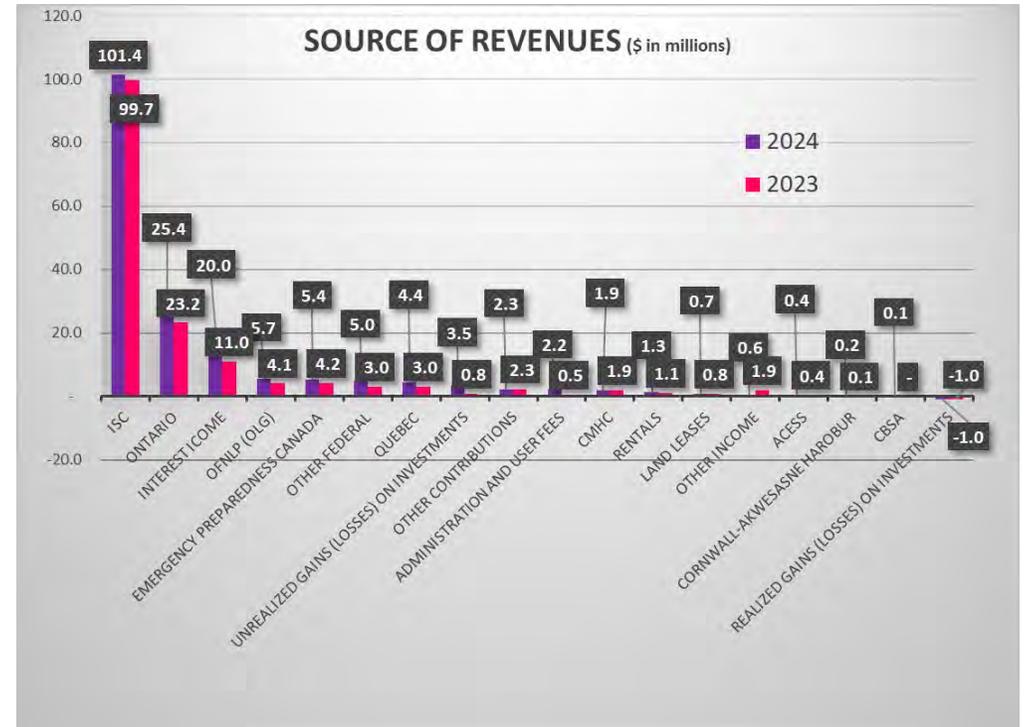


	<u>Budget</u> (note 21)	<u>2024</u>	<u>2023</u>
Revenues			
Government transfers (schedule 2)	\$128,873,230	\$146,300,658	\$137,583,302
Ontario First Nations (2008) Limited Partnership (note 23)	5,756,978	5,718,108	4,061,033
Earnings from government business entities (note 24)	-	181,617	123,402
Administration fees and user charges	2,586,360	2,176,004	462,385
Land leases (schedule 1)	745,976	719,133	773,739
Interest	900,000	19,992,884	11,036,052
Other income and realized gains (losses)	222,402	(438,208)	928,607
Unrealized gains (losses)	-	3,557,658	825,369
Rental	1,942,595	1,322,649	1,181,937
	<u>141,027,541</u>	<u>179,530,503</u>	<u>156,975,826</u>

Statement of Operations - Revenue

Statement of Operations – Revenues

- Majority of the revenues are recognized on a cost recovery basis, excluding ISC grants
- A Year-Over-Year increase of 14.4%
- ISC Contributions include \$10.9M of IFN Flow Through Funds (\$3.7M in 2023)
- Interest income + \$9.0M driven by MCA general funds \$6.0M and Dundee Land Claim \$3.0M portfolios
- Unrealized gains on investments + \$2.7M driven by Dundee Land Claim portfolio



Statement of Operations -Revenues

AMBE +5 Million

- +\$1.1M driven by use of ISC COVID funds in Post Secondary Education
- +\$4.2M driven by EILLC IFN Flow Through ISC funds

AMPS +1.7 Million

- driven mainly by the QUAD funding increase- cost recovery

DCSS – 3.0 Million

- driven by - \$3.3M lower First Nations' Child and Family Services and CFS cost recoveries
- reclass of - \$0.7M of income assistance funding to grants under Exec Services ;
- offset by + \$1.0M increase family violence shelter funding

Health +5.3 Million

- + \$3.8M in higher Jordan's Principle IFN Flow Through ISC funds
- + \$0.3M for JP LNHL funding;
- + \$0.8M of ANIHB
- + 0.8M of additional Tsiionkwanonsothe

DIHE -3.1 Million

- driven by – \$3.1M of lower capital projects

DFA +10.9 Million

- driven by increases in interest income

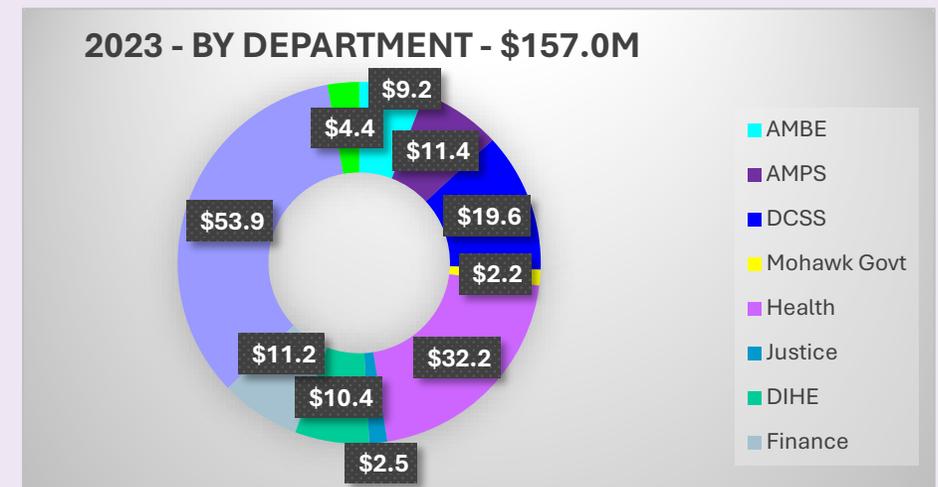
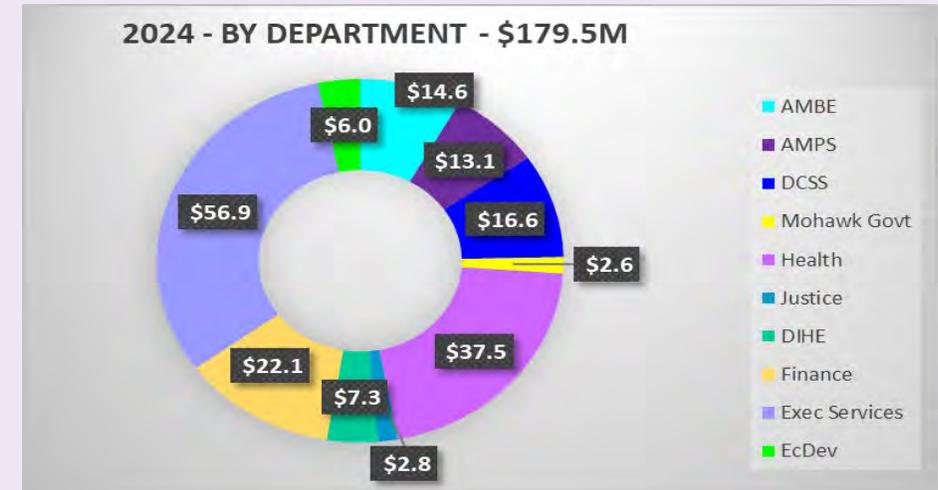
Exec Services +3.0 Million

- driven by a + \$1.6M increase in OFLNP funds
- + \$0.7M of additional basic needs income assistance

- + \$0.7M of inflation relief reclass;

EcDev : + \$1.6 Million

- driven mainly by higher Fiber to the Home funding

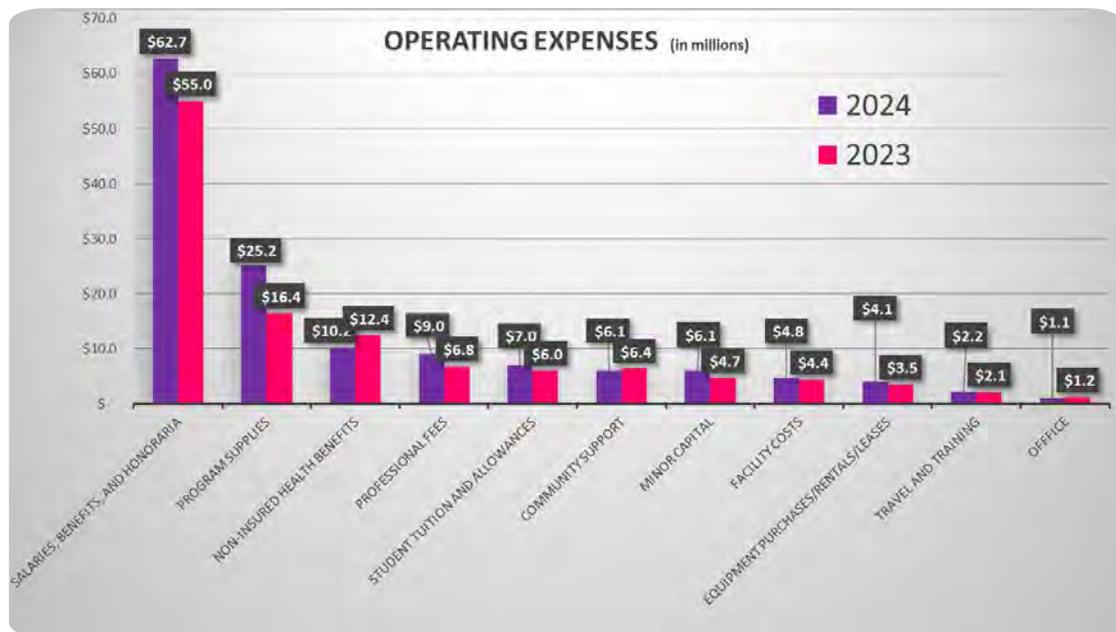


Operating expenses (note 20)

Akwesasne Mohawk Board of Education	32,636,302	34,254,442	24,895,138
Akwesasne Mohawk Police Service	13,550,628	14,427,657	12,227,482
Community and Social Services	14,951,333	19,483,964	20,169,252
Economic Development	18,825,283	2,161,372	1,862,737
Executive Services	8,604,670	5,381,567	5,672,023
Finance & Administration	2,074,151	1,291,468	780,865
Health	35,803,285	41,030,730	36,598,360
Infrastructure & Housing	8,781,719	12,034,648	10,527,714
Justice	4,200,978	3,337,647	2,947,130
Mohawk Government	<u>1,800,485</u>	<u>5,053,524</u>	<u>3,202,654</u>
	<u>141,228,834</u>	<u>138,457,019</u>	<u>118,883,355</u>

Statement of Operations - Expenses

Statement of Operations – Expenses



- A Year-Over-Year increase of 16.5%
- Salaries/Benefits + \$7.7M driven by \$2.6M of annual salary increases/new positions and + \$5.1M of retroactive salaries
- Program Supplies + \$8.8M driven by + \$4.2 driven by EILLC IFN Flow Through costs; \$3.8M in Jordan's Principle IFN Flow Through costs; and \$0.9M of family violence 10 shelter costs
- Professional Fees + \$2.2M driven mainly by \$0.5M health providers at long-term nursing; \$0.5M mental health service providers; and \$0.3M of children's aid additional services
- Student Tuition and Travel + \$1.0M driven by use of ISC COVID funds in Post Secondary Education

Statement of Operations - Expenses

AMBE : + \$9.4 Million

- driven mainly by \$1.1M use of ISC COVID costs in Post Secondary Education
- + \$4.2 driven by EILLC IFN Flow Through ISC expenses
- + \$2.2M in school and AMBE Admin costs;
- + \$0.7M of Mohawk Language

AMPS : + \$2.2 Million

- driven by + \$1.0 of additional police costs
- + \$2.2M of additional policing supplies;
- + \$0.8M of Ambulance costs;
- + \$0.1M for new initiative – building Safer Communities

DCSS : - \$0.7 Million

- driven by - \$2.9M lower spending of Least Disruptive and CFS;
- offset by + \$1.0M increase family violence shelter funding,

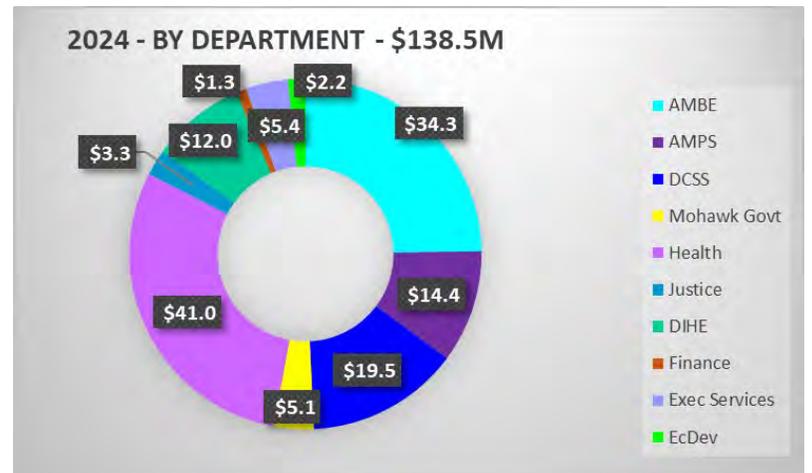
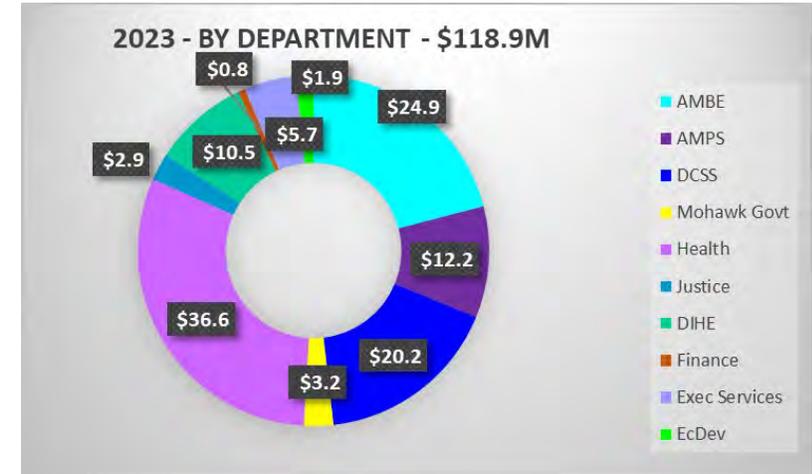
- + 0.5M of basic needs assistance,

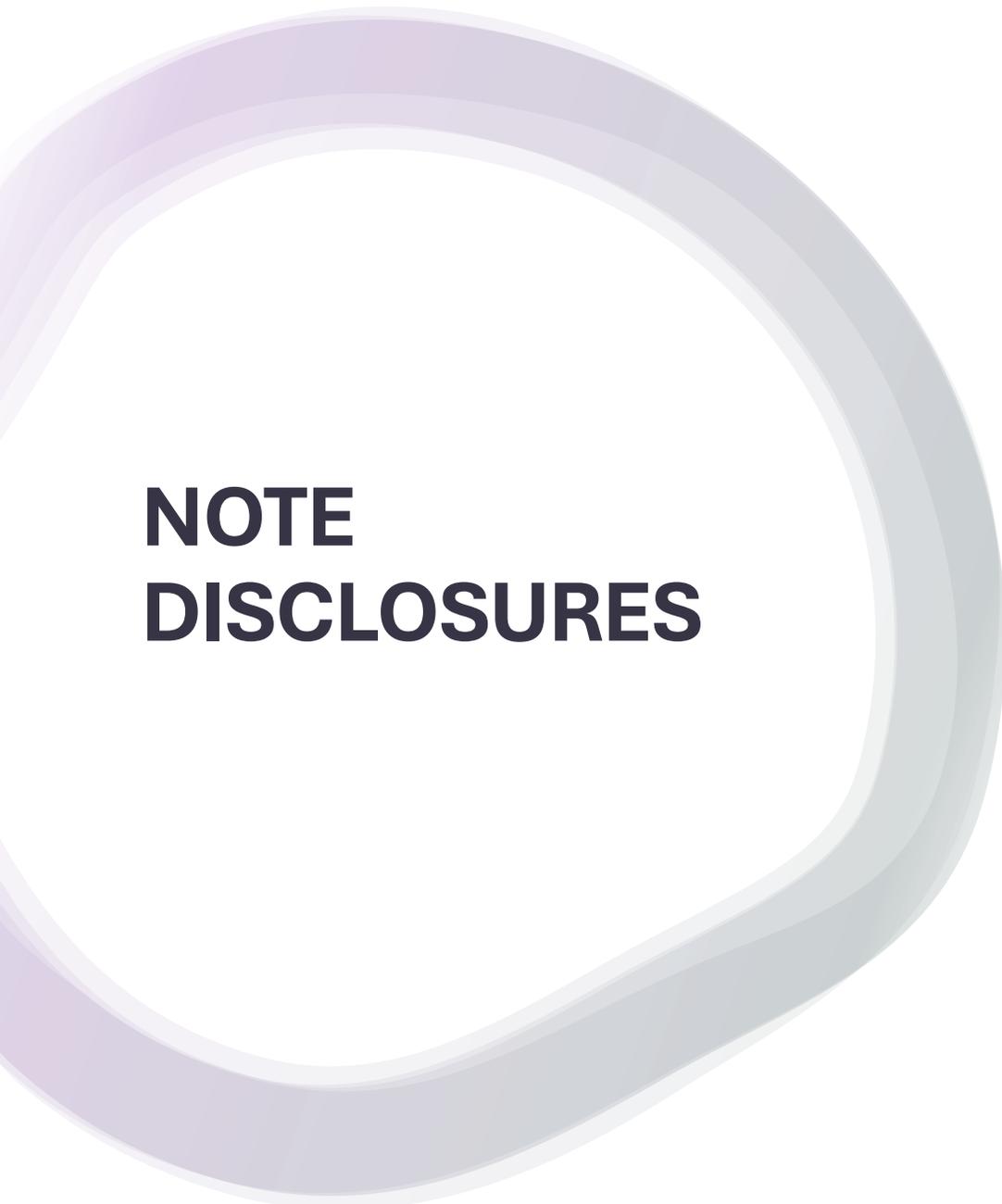
Health : + \$4.4 Million

- driven mainly by \$3.8M in Jordan's Principle IFN Flow Through costs;
- + \$0.3M for JP LNHL costs

DIHE : + \$1.5 Million

- driven mainly by offset by + 0.3M of Roads costs;
- + \$0.3M of Environment costs





NOTE DISCLOSURES

Asset Retirement Obligation

- The new accounting standards (PS3280), which came into effect April 1, 2023, requires all entities to report its legal obligations associated with the eventual retirement of asset.
- MCA has some buildings that would require some remediation work for the future removal and disposal of asbestos.
- MCA has not yet completed its analysis, and as such, does not fully determined a reasonable estimate of the valuation to satisfy this reporting requirement.
- Due to the complexities involved in meeting this new reporting standards, MCA is not alone in not meeting this requirement.

Other Areas of Interest

- **CMHC** – Selling of Assets, MCA disposed of a few Section 95 Rent to Own Homes- this disposal needed to be reconciled with CMHC
- **ANIHB** – Potential liability issue – as amounts owed to vendors is subject to dispute (by some vendors) and potential liabilities are unavailable in the current ANIHB system

5. Management Response

- **Management's Comments:**
- Meeting has occurred with CMHC and they will be providing a path to reconciling this issue
- ANIHB – RFP for new system is in discussion

Indigenous Services Canada – Review

- The financial health assessment of your First Nation was based on a calculation of the following three financial ratios, which serve as indicators of financial performance:
 - Liquidity ratio – 4.50 (favourable) – a measure of an organization’s ability to meet its short-term financial obligations.
 - Sustainability ratio – 4.06 (favourable) – a measure of an organization’s ability to sustain its financial capacity.
 - Working capital to revenue ratio – 2.24 (favourable) – a measure of an organization’s ability to generate sufficient cash flow to cover operating expenses.
- A First Nation with three favourable financial indicators can expect to be able to meet all of its operational requirements in both short and long term.

CONSOLIDATED FINANCIAL STATEMENTS

For

MOHAWK COUNCIL OF AKWESASNE

For year ended

MARCH 31, 2024

MOHAWK COUNCIL OF AKWESASNE
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MARCH 31, 2024

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MOHAWK COUNCIL OF AKWESASNE

Tetewaie:na - Honoring the past, facing today's challenges, building a strong future.



Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the **Mohawk Council of Akwesasne** are the responsibility of management and have been approved by Council.

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

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

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

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

The external auditors, Welch LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of the Mohawk Council of Akwesasne and meet when required.

On behalf of the Mohawk Council of Akwesasne:

Shannon Roadpoint
Acting Executive Director
Mohawk Council of Akwesasne

Leonard Lazore
Grand Chief
Mohawk Council of Akwesasne

Dated: January 13, 2025

INDEPENDENT AUDITOR'S REPORT

To:

MOHAWK COUNCIL OF AKWESASNE

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying consolidated financial statements of the **Mohawk Council of Akwesasne**, ("Council") which comprise the consolidated statement of financial position as at March 31, 2024 and the consolidated statements of operations, the consolidated statement of changes in net financial assets, the consolidated statement of remeasurement gains and losses, and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the **Mohawk Council of Akwesasne** as at March 31, 2024 and the results of its consolidated operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Under Public Sector Accounting Standards, as of the year ended March 31, 2024, the Council was required to adopt PS 3280 Asset Retirement Obligations. Asset retirement obligations are legal obligations associated with the eventual retirement of tangible capital assets. The Council was required to identify all legal obligations associated with the retirement of its assets, and record, and estimate the future costs of remediation for these obligations to determine their valuation. Legal liabilities may exist, including the costs for the removal and disposal of asbestos within the Council buildings that will undergo renovations or demolition, as well as decommissioning or removal costs associated with arena infrastructure, site restoration for salt storage facilities, lagoon site restoration, and costs associated with the removal of sewage infrastructure. The Council did not complete its analysis as described in note 1p), and thus, liabilities arising from legal obligations associated with the retirement of certain tangible capital assets and their related disclosures were not recorded in the consolidated financial statements for the year ended March 31, 2024.

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 Consolidated Financial Statements section of our report. We are independent of the Council 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 audit opinion.

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

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Council'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 Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated financial statements, whether due to fraud and 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 Council'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 Council'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 consolidated 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 Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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 the audit.

Other Matters

Schedules 1 to 6 accompanying the consolidated financial statements are presented as supplementary information only and are unaudited.

**Cornwall, Ontario
January 13, 2025**

Welch LLP

**Chartered Professional Accountants
Licensed Public Accountants**

MOHAWK COUNCIL OF AKWESASNE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
Financial Assets		
Cash	\$ 14,394,953	\$ 13,460,993
Receivables from government and other government organizations (note 3)	12,324,355	13,373,069
Accounts receivable (note 4)	11,630,916	6,449,221
Portfolio investments (note 8)	477,581,965	416,554,418
Housing and housing construction loans (note 5)	4,842,838	5,147,181
Investment in government business entities (note 24)	<u>1,059,592</u>	<u>877,975</u>
Total Financial Assets	<u>521,834,619</u>	<u>455,862,857</u>
Financial Liabilities		
Accounts payable and accrued liabilities (note 9)	25,819,419	17,662,350
Employee benefit obligations (note 10)	1,167,884	1,178,237
Due to government and other government organizations (note 11)	9,582,359	9,695,627
Deferred revenue (note 12)	87,135,124	59,034,857
Long-term loans (note 13)	<u>4,490,098</u>	<u>4,934,251</u>
Total Financial Liabilities	<u>128,194,884</u>	<u>92,505,322</u>
Net Financial Assets	<u>393,639,735</u>	<u>363,357,535</u>
Non-Financial Assets		
Tangible capital assets (note 6)	122,622,525	114,123,924
Tangible capital assets under construction (note 7)	20,296,662	17,900,763
Prepaid expenses	<u>123,325</u>	<u>226,541</u>
Total non-financial assets	<u>143,042,512</u>	<u>132,251,228</u>
Accumulated surplus (note 17, schedule 6)	<u>\$536,682,247</u>	<u>\$495,608,763</u>
Contingencies and commitments (note 16)		

Approved by the Council



Shannon Roundpoint, Acting Executive Director
Mohawk Council of Akwesasne



Leonard Lazore, Grand Chief
Mohawk Council of Akwesasne

(See accompanying notes)

MOHAWK COUNCIL OF AKWESASNE
CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2024

	<u>Budget</u> (note 21)	<u>2024</u>	<u>2023</u>
Revenues			
Government transfers (schedule 2)	\$128,873,230	\$146,300,658	\$137,583,302
Ontario First Nations (2008) Limited Partnership (note 23)	5,756,978	5,718,108	4,061,033
Earnings from government business entities (note 24)	-	181,617	123,402
Administration fees and user charges	2,586,360	2,176,004	462,385
Land leases (schedule 1)	745,976	719,133	773,739
Interest	900,000	19,992,884	11,036,052
Other income and realized gains (losses)	222,402	(438,208)	928,607
Unrealized gains (losses)	-	3,557,658	825,369
Rental	1,942,595	1,322,649	1,181,937
	<u>141,027,541</u>	<u>179,530,503</u>	<u>156,975,826</u>
Operating expenses (note 20)			
Akwesasne Mohawk Board of Education	32,636,302	34,254,442	24,895,138
Akwesasne Mohawk Police Service	13,550,628	14,427,657	12,227,482
Community and Social Services	14,951,333	19,483,964	20,169,252
Economic Development	18,825,283	2,161,372	1,862,737
Executive Services	8,604,670	5,381,567	5,672,023
Finance & Administration	2,074,151	1,291,468	780,865
Health	35,803,285	41,030,730	36,598,360
Infrastructure & Housing	8,781,719	12,034,648	10,527,714
Justice	4,200,978	3,337,647	2,947,130
Mohawk Government	1,800,485	5,053,524	3,202,654
	<u>141,228,834</u>	<u>138,457,019</u>	<u>118,883,355</u>
Annual surplus (deficit)	(201,293)	41,073,484	38,092,471
Accumulated surplus at beginning of year	<u>432,692,567</u>	<u>495,608,763</u>	<u>457,516,292</u>
Accumulated surplus at end of year	<u>\$432,491,274</u>	<u>\$536,682,247</u>	<u>\$495,608,763</u>

(See accompanying notes)

MOHAWK COUNCIL OF AKWESASNE
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
YEAR ENDED MARCH 31, 2024

	<u>Budget</u>	<u>2024</u>	<u>2023</u>
Annual surplus (deficit)	\$ <u>(201,293)</u>	\$ <u>41,073,484</u>	\$ <u>38,092,471</u>
Acquisition of tangible capital assets	(6,000,000)	(4,932,052)	(4,114,205)
Acquisition of tangible capital assets under construction	(10,000,000)	(11,418,377)	(11,989,716)
Gain on disposal of tangible capital assets	-	40,741	267,552
Amortization of tangible capital assets	<u>4,300,000</u>	<u>5,415,188</u>	<u>4,662,148</u>
	<u>(11,700,000)</u>	<u>(10,894,500)</u>	<u>(11,174,221)</u>
Acquisition of prepaid expenses	(220,000)	(123,325)	(226,541)
Use of prepaid expenses	150,000	226,541	220,669
Proceeds on disposition of other assets held for sale	-	-	126,000
	<u>(70,000)</u>	<u>103,216</u>	<u>120,128</u>
Increase (decrease) in net financial assets	(11,971,293)	30,282,200	27,038,378
Net financial assets at beginning of year	<u>363,357,535</u>	<u>363,357,535</u>	<u>336,319,157</u>
Net financial assets at end of year	<u>\$351,386,242</u>	<u>\$393,639,735</u>	<u>\$363,357,535</u>

(See accompanying notes)

MOHAWK COUNCIL OF AKWESASNE
CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES
YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
Accumulated remeasurement gains (losses) - Beginning	\$ (2,706,718)	\$ (3,532,087)
Increase (decrease) in unrealized gains (losses) attributed to:		
Investments	<u>3,557,658</u>	<u>825,369</u>
Net change in remeasurement gains (losses)	<u>3,557,658</u>	<u>825,369</u>
Accumulated remeasurement gains (losses) - Ending	<u>\$ 850,940</u>	<u>\$ (2,706,718)</u>

(See accompanying notes)

MOHAWK COUNCIL OF AKWESASNE
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
Cash provided by (used for):		
Operating activities		
Annual surplus before other items	\$ 41,073,484	\$ 38,092,471
Items not affecting cash:		
Amortization	5,415,188	4,662,148
Realized gains (losses)	(1,037,517)	(956,811)
Unrealized gains	3,557,658	825,369
Gain on disposal of tangible capital assets	40,741	267,552
Net change in non-cash working capital items:		
Due from government and other government organizations	1,048,714	(257,043)
Accounts receivable	(5,181,695)	(2,073,211)
Prepaid expenses	103,216	(5,872)
Accounts payable and accrued liabilities	8,157,069	5,934,637
Employee benefit obligations	(10,353)	(108,701)
Due to government and other government organizations	(113,268)	3,868,191
Deferred revenue	<u>28,100,267</u>	<u>22,304,966</u>
Cash applied to operating transactions	<u>81,153,504</u>	<u>72,553,696</u>
Capital activities		
Proceeds on disposal of other assets held for sale	-	126,000
Purchase of tangible capital assets and under construction	<u>(16,350,429)</u>	<u>(16,103,921)</u>
Cash applied to capital transactions	<u>(16,350,429)</u>	<u>(15,977,921)</u>
Investing activities		
Advances for housing and housing construction loans	(406,638)	(254,941)
Government business entities	(181,617)	(123,402)
Housing loans repaid	710,981	778,297
Redemption of portfolio investments	385,521,816	546,913,303
Purchases of portfolio investments	<u>(449,069,504)</u>	<u>(600,145,852)</u>
Cash applied to investing activities	<u>(63,424,962)</u>	<u>(52,832,595)</u>
Financing activities		
Repayments of long-term loans	<u>(444,153)</u>	<u>(443,617)</u>
Cash applied to financing activities	<u>(444,153)</u>	<u>(443,617)</u>
Increase in cash	933,960	3,299,563
Cash at beginning of year	<u>13,460,993</u>	<u>10,161,430</u>
Cash at end of year	<u>\$ 14,394,953</u>	<u>\$ 13,460,993</u>

(See accompanying notes)

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2024

NATURE OF OPERATIONS

The Mohawk Council of Akwesasne (Council) is the body which administers various programs to the Akwesasne community. Activities are funded by Indigenous Services Canada (ISC) (formerly known as Indigenous and Northern Affairs Canada) (INAC) under a multi-year agreement and other agreements with federal and provincial government bodies. Beginning April 1, 2019, Council signed a 10 Year Grant with ISC called a New Funding Relationship, which will expire March 31, 2029. The operations of the Council are dependent upon continued funding under these agreements. The Council is responsible for ensuring compliance with agreements.

The Council is not subject to income taxes.

1. SIGNIFICANT ACCOUNTING POLICIES

The Council prepares its consolidated financial statements in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA). These consolidated financial statements include the following significant accounting policies:

a) *Reporting entity*

All controlled entities are fully consolidated on a line-by-line basis except for the commercial enterprises which meet the definition of a government business enterprise, which are included in the Consolidated Financial Statements on a modified equity basis. Inter-organizational balances and transactions are eliminated upon consolidation

The organization has consolidated the assets, liabilities, revenues and expenses of the following entity:

- Akweks:kowa Corp.

All inter-entity balances have been eliminated on consolidation.

Council's business entities, owned or controlled by Council but not dependent on the Council for their continuing operations, are included in the consolidated financial statements using the modified equity method. Under the modified equity method, the equity method of accounting is modified only to the extent that the business entity accounting principles are not adjusted to conform to those of the Council. Thus, the Council's investment in these entities is recorded at acquisition cost and is increased for the proportionate share of post acquisition earnings and decreased by post acquisition losses and distributions received.

Under the modified equity method of accounting, only the Council's investment in a government business enterprise and the enterprise's net income and other changes in equity are recorded. No adjustment is made for the accounting policies of the organization that are different from those of Council.

The organizations accounted for on a modified equity basis includes:

- Akwesasne Harbour Development Corporation
- Cornwall - Akwesasne Harbour Partnership

b) *Basis of accounting*

These consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable. Expenses are recognized as they are incurred and measurable based upon cost of goods and services acquired.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Revenue recognition

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. Revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Unrestricted contributions and Ontario First Nations (2008) Limited Partnership (OFNLP) revenue are recognized as revenue in the year received or receivable if the amount can be reasonably estimated and collection is reasonably assured. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred.

Where the terms of the agreement require unexpended contributions to be returned to the funder, the unexpended amount is recorded as a contribution repayable and not included in the determination of annual surplus for the year.

Administration fees, user charges and rental revenues represent internal charges to programs which are included in both revenues and expenses. Land lease income are fees collected from rental of land on Council territory and is recognized when it becomes receivable. Interest income represents interest earned on cash and portfolio investments. Other income represents actual income earned from various Council operations and is recorded when the services are provided.

d) Investment income

Investment income consists of interest, dividends and realized gains (losses) on disposition of investments. Investment income is recorded net of portfolio management fees and related fees. Changes in unrealized gains or losses are recorded in the consolidated statement of remeasurement gains and losses. In the period of settlement, realized investment gains and losses are recognized in the statement of operations, and the cumulative amount of remeasurement gains and losses is reversed in the statement of remeasurement gains and losses

e) Foreign currency translation

Financial instruments included in the fair market value measurement category denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Realized and unrealized foreign exchange gains and losses are recognized in the statement of operations.

f) Financial assets and liabilities

Initial measurement

The Council recognizes a financial asset or a financial liability on the consolidated statement of financial position when, and only when, it becomes party to the contractual provisions of the financial instrument. Unless otherwise stated, financial assets and liabilities are initially measured at fair value.

Subsequent measurement

At the last reporting date, the Council measured its financial assets and liabilities at amortized cost, except for investments, which are measured at fair value for marketable securities, including any impairment in the case of financial assets.

The Council determines whether there is any objective evidence of impairment of the financial assets subsequently measured at amortized cost. Any financial asset impairment is recognized in the consolidated statements of operations.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

g) *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 provide resources to discharge existing liabilities but are employed to deliver government services and may be consumed in normal operations. Non-financial assets consist of tangible capital assets, tangible capital assets under construction, other assets held for resale, and prepaid expenses.

h) *Portfolio investments*

Fixed income and equity instruments in active markets are measured at fair value. The Council has elected to measure other specific financial instruments at fair value, to correspond with how they are evaluated and managed.

Financial instruments are classified as level 1, 2, or 3 for the purpose of describing the basis of inputs used to measure the fair values of financial instruments in the fair value measurement category as described below:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 - Markets based inputs other than quoted prices that are observable for the assets and liabilities either directly or indirectly

Level 3 - Inputs for the asset or liability that are not based on observable market data

i) *Tangible capital assets*

Purchased tangible capital assets are recorded at cost less accumulated amortization. The costs of constructing tangible capital assets, including direct overhead and carrying costs, are recorded as tangible capital assets under construction until the assets are substantially complete, at which time they are transferred from tangible capital assets under construction to tangible capital assets and amortization is commenced. Government funding related to tangible capital assets is recorded using the percentage of completion method.

Amortization is recorded using the declining balance method at the following annual rates:

Buildings and major infrastructures	2.5%
Computer hardware	20%
Computer software	50%
Equipment	20%
Equipment under capital lease	20%
Furniture and fixtures	10%
Roads	10%
Vehicles	25%

Amortization is charged at 50% of the amount in the year of acquisition but no amortization is charged in the year of disposal.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

j) *Net financial assets*

The Council's consolidated financial statements are presented so as to highlight net financial assets as the measurement of financial position. The net financial assets of the Council is determined by its financial assets less its financial liabilities. Accumulated Surplus is comprised of two components, net financial assets and non-financial assets.

The Council restricts funds to recognize the investment in tangible capital assets, tangible capital assets under construction and housing and housing construction loans to meet reserve requirements of certain funding arrangements and to reflect internal restrictions placed on the use of certain funds by Council.

The Council restricts all investment income earned on the Dundee Land Claim since the funds were received in 2020. This internally restricted reserve is part of the Accumulated Surplus (Schedule 6).

k) *Funds held in trust*

The Council receives revenue from the lease of certain Council owned lands and from interest on funds held by ISC on behalf of Council. This interest and lease revenue is paid directly into trust funds administered by ISC on Council's behalf. It is recorded as revenue of Council in the year in which it is paid into the ISC trust accounts irrespective of whether or not Council has permitted the withdrawal of the funds from the trusts.

l) *Pension plan*

The Council operates a defined contribution pension plan which offers Council employees a pension benefit upon retirement or termination based on the accumulated contributions made by the individual employee and on the employee's behalf by Council plus any investment earnings on these contributions. The Council's contributions to the plan are based on participants' earnings up to a maximum of 9.00% and are expensed as incurred. Pension expense recorded in the accounts for the 2024 fiscal year amounted to \$3,501,494 (2023 - \$3,027,862).

The Council is not making any past service contributions to the plan.

m) *Employee benefit obligations*

Employee benefit obligations is the accumulation of vacation pay accrued to all employees of the Council at their current salary as of March 31, 2024.

n) *Use of estimates*

The preparation of these consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenues and expenses during the reporting periods. Significant estimates and assumptions, which include allowance for doubtful accounts receivable, housing and housing construction loans, certain accrued funding receivables, certain accrued liabilities and the estimated useful lives of tangible capital assets, are based on management's best information and judgement. Actual results could differ from these estimates, the impact of which would be recorded in future periods.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

o) Segments

The Council conducts its business through ten (10) reportable segments: Akwesasne Mohawk Board of Education, Akwesasne Mohawk Police Service, Department of Community and Social Services, Mohawk Government, Department of Health, Department of Justice, Department of Infrastructure and Housing, Department of Finance and Administration, Executive Services, and Economic Development. These operating segments are established by senior management and approved by Council resolution 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 expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis (Schedule 4). Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. Administration fees have been apportioned based on a percentage of budgeted revenue, where permitted by the funder. Internal program contributions related to administration and rent are recorded at the exchange amount.

The accounting policies used in each of the segments are consistent with those followed in the preparation of the consolidated financial statements.

p) Asset Retirement Obligations ("ARO")

Public Sector Accounting Standards PS3280 - *Asset Retirement Obligations* came into effect on April 1, 2022. This new standard provides guidance on the reporting of legal obligations associated with the retirement of tangible capital assets. An ARO is recognized when, as at the financial reporting date, all of the following criteria are met:

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The estimate of a liability would include costs directly attributable to asset retirement activities. Costs would include post-retirement operation, maintenance and monitoring that are an integral part of the retirement of the tangible capital asset. The estimate would include costs of tangible capital assets acquired as part of asset retirement activities to the extent those assets have no alternative use.

The Council is currently in the process of completing its assessment on the impact of PS3280's implementation on assets other than the landfill liability described above.

q) Future accounting standards

PS 1202 - Financial Statement Presentation

In October 2023, PSAB issued *PS 1202 Financial Statement Presentation*. PS 1202 was issued to replace PS 1201 and sets out the new requirements for presenting financial statements in the public sector. The major changes include:

- relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained;
- separating liabilities into financial liabilities and non-financial liabilities;
- restructuring the statement of financial position to present total assets followed by total

MOHAWK COUNCIL OF AKWESASNE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2024

liabilities;

- changes to common terminology used in financial statements, including renaming accumulated surplus (deficit) to net assets (liabilities);
- removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement will present the changes in each component of net assets (liabilities), including a new component called "accumulated other";
- a new provision whereby an entity can use an amended budget in certain circumstances;
- in the statement of cash flows, a subtotal of cash flows before financing activities is presented in isolate financing transactions; and
- inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position.

PS 1202 is effective for fiscal periods beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted if PSAB's new conceptual framework is adopted simultaneously.

2. FINANCIAL INSTRUMENTS

Risk management

The Council, through its financial assets and financial liabilities, is exposed to the following risks from its use of financial instruments: credit risk, liquidity risk, and market risk. The Council manages these risk exposures on an ongoing basis.

Credit risk

Credit risk on financial instruments arises from the possibility that the issuer of a financial instrument fails to meet its obligation. The Council's maximum exposure to credit risk represents the sum of the carrying value of its cash, receivables from government and other government organizations, accounts receivable, portfolio investments, and housing and housing construction loans.

Council's cash is deposited with a Canadian chartered bank and the portfolio investments are mainly held in high credit rated Canadian government bonds, commercial bonds, and GIC's. As a result, management believes the risk of loss on these items to be remote.

Accounts receivables from government and other government organizations are principally due from ISC, other federal, Province of Ontario, and Province of Quebec bodies, therefore, Council believes the risk of non-performance from government bodies to be remote.

Accounts receivable consist primarily of interest receivable from investments, OFNLP, and other grants and contributions. Based on historical activities, the Council believes the risk of non-performance from these entities to be remote. Of the miscellaneous and rental facilities receivables, Council's credit risk is influenced mainly by the individual characteristics of each customer. These miscellaneous and rental receivables are managed and analyzed on an ongoing basis, and accordingly, management establishes an allowance for doubtful accounts that represents its estimate of incurred losses in respect of these receivables (see Note 4).

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

2. FINANCIAL INSTRUMENTS (continued)

Housing and housing construction loans are due from community members and are repayable over 10 to 20 years and are non-interest bearing. Certain mortgages are subsidized by Canada Mortgage and Housing Corporation such that the effective annual rate of interest paid by the Council is 2%. Management considers it not practicable within the constraints of timeliness and cost to determine the fair value of the housing and housing construction loans and promissory notes with sufficient reliability. Housing and housing construction loans are managed and analyzed on an ongoing basis, and accordingly, management establishes an allowance for doubtful accounts that represents its estimate of incurred losses in respect of housing and housing construction loans (see Note 5).

Liquidity risk

Liquidity risk is the risk that an entity will not be able to meet its financial obligations as they come due. Council manages liquidity risk through its budget process and by monitoring cash flow requirements on a regular basis. Council has a revolving demand credit facility with a Canadian chartered bank of up to \$5.0 million to provide working capital financing. At March 31, 2024, the Council was not using the line of credit (March 31, 2023 - nil). The Council believes its overall liquidity risk to be minimal.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

i) Currency risk

Currency risk relates to financial assets and liabilities denominated in foreign currency and converting these to Canadian currency at different points in time when adverse or beneficial changes in foreign exchange rates can occur. Cash and investments are translated into Canadian dollars at the prevailing exchange rate. As a result, management does not believe it is exposed to significant currency risk. At March 31, 2024, the cash and investments held in U.S. dollars were \$123,844 US and \$ 30 US, respectively (2023 - \$65,340 US and \$30 US).

ii) Interest rate risk

Interest rate risk refers to the potential for financial loss caused by fluctuations in the fair value of financial instruments due to changes in market interest rates. The Council's exposure to interest rate risk arises from its portfolio investments. The Council manages this risk by having prudent investment policies and by ensuring bonds and GIC's mature on a staggered basis over the five years.

iii) Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future associated cash flows will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuers or factors affecting all similar instruments traded in the markets. The Council's exposure to other price risk arises from its portfolio investments. The Council manages this risk by having prudent investment policies.

Changes in risk

There have been no significant changes in the Council's risk exposures or policies, procedures and methods to measure the above risks, from the prior years.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

3. RECEIVABLES FROM GOVERNMENT AND OTHER GOVERNMENT ORGANIZATIONS

Receivables from the government and other government organizations consist of the following:

	<u>2024</u>	<u>2023</u>
Indigenous Services Canada	\$ 1,485,642	\$ 1,769,825
Human Resources Development Canada	25,684	220,781
Province of Ontario	3,445,062	3,863,050
Province of Quebec	2,920,181	3,051,955
Other Federal contributions	<u>4,447,786</u>	<u>4,467,458</u>
	<u>\$ 12,324,355</u>	<u>\$ 13,373,069</u>

4. ACCOUNTS RECEIVABLE

Accounts receivable consist of the following:

	<u>2024</u>	<u>2023</u>
Interest receivable from portfolio investments	\$ 9,907,981	\$ 5,353,117
Miscellaneous receivables	263,237	324,112
Ontario First Nations (2008) Limited Partnership	-	-
Other Grants and Contributions	1,541,882	832,373
Rental facilities receivables	<u>254,121</u>	<u>275,924</u>
	11,967,221	6,785,526
Less: allowance for doubtful accounts	<u>336,305</u>	<u>336,305</u>
	<u>\$ 11,630,916</u>	<u>\$ 6,449,221</u>

5. HOUSING AND HOUSING CONSTRUCTION LOANS

Housing and housing construction loans are advanced to residents to finance the purchase of homes constructed by Council. These loans are repayable over 10 to 20 years and are non-interest bearing.

	<u>2024</u>	<u>2023</u>
Principal outstanding	\$ 7,631,085	\$ 7,935,428
Less: allowance for doubtful loans	<u>(2,788,247)</u>	<u>(2,788,247)</u>
	<u>\$ 4,842,838</u>	<u>\$ 5,147,181</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

6. TANGIBLE CAPITAL ASSETS

	<u>Land</u>	<u>Building & Major Infrastructure</u>	<u>Computer Hardware</u>	<u>Computer Software</u>	<u>Equipment</u>	<u>Equipment under a Capital Lease</u>	<u>Furniture and Fixtures</u>	<u>Roads</u>	<u>Vehicles</u>	<u>Total 2024</u>	<u>Total 2023</u>
Cost											
Opening Costs	\$ 834,554	\$ 165,507,675	\$ 3,700,383	\$ 503,783	\$ 10,413,311	\$ 504,822	\$ 2,021,354	\$ 7,899,627	\$ 15,203,514	\$ 206,589,023	\$ 201,272,018
Additions	198,091	808,360	-	11,300	1,132,110	-	163,378	308,731	2,310,082	4,932,052	4,114,205
Transfers from WIP	-	4,172,819	-	-	-	-	-	4,849,659	-	9,022,478	1,958,278
Disposals	-	-	-	-	-	-	-	-	(336,246)	(336,246)	(755,478)
Write-downs	-	-	-	-	-	-	-	-	-	-	-
Closing Costs	<u>.032,645</u>	<u>170,488,854</u>	<u>3,700,383</u>	<u>515,083</u>	<u>11,545,421</u>	<u>504,822</u>	<u>2,184,732</u>	<u>13,058,017</u>	<u>17,177,350</u>	<u>220,207,307</u>	<u>206,589,023</u>
Accumulated Amortization											
Opening accumulated	-	63,030,698	3,509,041	503,783	7,871,434	497,293	1,727,060	5,393,912	9,931,878	92,465,099	88,290,877
Disposals	-	-	-	-	-	-	-	-	(295,505)	(295,505)	(487,926)
Amortization Expense	-	<u>2,608,317</u>	<u>38,269</u>	<u>2,825</u>	<u>621,587</u>	<u>1,506</u>	<u>37,599</u>	<u>508,547</u>	<u>1,596,538</u>	<u>5,415,188</u>	<u>4,662,148</u>
Closing Accumulated	-	<u>65,639,015</u>	<u>3,547,310</u>	<u>506,608</u>	<u>8,493,021</u>	<u>498,799</u>	<u>1,764,659</u>	<u>5,902,459</u>	<u>11,232,911</u>	<u>97,584,782</u>	<u>92,465,099</u>
Net Book Value	<u>\$.032,645</u>	<u>\$ 104,849,839</u>	<u>\$ 153,073</u>	<u>\$ 8,475</u>	<u>\$ 3,052,400</u>	<u>\$ 6,023</u>	<u>\$ 420,073</u>	<u>\$ 7,155,558</u>	<u>\$ 5,944,439</u>	<u>\$ 122,622,525</u>	<u>\$ 114,123,924</u>
Opening Balance	\$ 834,554	\$ 102,476,977	\$ 191,342	\$ -	\$ 2,541,877	\$ 7,529	\$ 294,294	\$ 2,505,715	\$ 5,271,636	\$ 114,123,924	\$ 112,981,141
Closing Balance	<u>.032,645</u>	<u>104,849,839</u>	<u>153,073</u>	<u>8,475</u>	<u>3,052,400</u>	<u>6,023</u>	<u>420,073</u>	<u>7,155,558</u>	<u>5,944,439</u>	<u>122,622,525</u>	<u>114,123,924</u>
Increase (Decrease) in Net Book Value	<u>\$ 198,091</u>	<u>\$ 2,372,862</u>	<u>\$ (38,269)</u>	<u>\$ 8,475</u>	<u>\$ 510,523</u>	<u>\$ (1,506)</u>	<u>\$ 125,779</u>	<u>\$ 4,649,843</u>	<u>\$ 672,803</u>	<u>\$ 8,498,601</u>	<u>\$ 1,142,783</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

7. TANGIBLE CAPITAL ASSETS UNDER CONSTRUCTION

	Total Remaining Commitment (unaudited)	<u>2024</u>	<u>2023</u>
Fiber to the Home project	\$ -	\$ 14,077,351	\$ 9,148,227
Park, Hilltop and Buckshot roads reconstruction	-	-	2,142,364
Wade Lafrance / Whoville Road	-	-	2,044,493
AMPS Kawehno:ke Police sub-station	348,655	345,095	247,541
New fire hall	41,000	132,540	124,400
New School Project	481,300	383,757	108,574
Pavilions: AMS/Kanatakon school sites	-	-	50,203
Hamilton Island Bridge design	142,556	96,558	32,644
Street light upgrading	-	-	4,774
CMHC - Hawthorne Road - 16 units	-	-	1,394,495
Tsionkwanonhsote MAG door/fire alarm upgrade	-	-	764,214
DCSS software	1,519,000	948,000	948,000
Detox Centre renovations	-	-	78,102
My Community Corridor	50,410	210,301	101,651
Iohahi:io Multi-Trade Building	39,437	710,749	368,750
St. Regis Village Sand Dome	-	78,550	18,800
Cornwall Island Salt Dome	4,500	38,300	55,980
Cornwall Island McCumber Rd LED streetLight	-	186,500	16,500
CIA#3 Kawehno:ke Complex accessibility retrofit	-	-	5,167
Sweetgrass Manor renovations	104,700	34,900	165,074
Kawehno:ke Riverview Apartments renovations	443,239	147,746	-
Ambulance	177,730	76,170	76,170
Iakhihsohtha kitchen renovations	115,680	10,820	-
Akw. Family Violence Prevention kitchen renovations	120,624	338,361	-
Akwesasne GROW buildings/equipment	-	693,271	-
Iohahi:io Longhouse/Pavilions/Portable classrooms	576,000	413,500	-
A'nowara'kowa Arena playground and splashpad	299,219	350,269	-
Police video surveillance equipment	-	284,730	-
Marine unit	96,241	283,870	-
Hawthorne Road reconstruction	397,282	228,801	-
Kanatakon Beach	57,000	23,000	-
Waterline connections	-	18,512	-
Block 97 Pump Station	-	10,481	-
Traffic and Roads Study	-	1,675	-
Kawehno:ke Community Centre HVAC	-	-	4,640
Telephone system	-	172,855	-
		<u>\$ 20,296,662</u>	<u>\$ 17,900,763</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

8. PORTFOLIO INVESTMENTS

Cash and short-term investments, fixed income securities, mutual funds, and equities are evaluated at a Level 1 at March 31, 2024 and March 31, 2023. The Council did not have Level 2 nor Level 3 financial instruments at March 31, 2024, and March 31, 2023.

Fair value of the Level 1 instruments has been determined based on quoted market prices at financial year's closing day, obtained by independent brokers.

As at March 31, 2024

	<u>Level 1</u>	<u>Fair values</u>		<u>Total</u>
		<u>Level 2</u>	<u>Level 3</u>	
Cash and short-term investments	\$ 169,972,372	\$ -	\$ -	\$ 169,972,372
Fixed income securities	294,029,184	-	-	294,029,184
Mutual funds	6,695,330	-	-	6,695,330
Equities	<u>6,885,079</u>	<u>-</u>	<u>-</u>	<u>6,885,079</u>
	<u>\$ 477,581,965</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 477,581,965</u>

As at March 31, 2023

	<u>Level 1</u>	<u>Fair values</u>		<u>Total</u>
		<u>Level 2</u>	<u>Level 3</u>	
Cash and short-term investments	\$ 133,076,494	\$ -	\$ -	\$ 133,076,494
Fixed income securities	274,446,798	-	-	274,446,798
Mutual funds	3,084,679	-	-	3,084,679
Equities	<u>5,946,447</u>	<u>-</u>	<u>-</u>	<u>5,946,447</u>
	<u>\$ 416,554,418</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 416,554,418</u>

Fixed income securities consist of government and commercial bonds, mutual funds, and guaranteed investment certificates ("GIC's"). The fixed income securities have effective interest rates ranging from 1.09% to 5.80% with maturity dates ranging from April 2024 to December 2028.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Trade payables	\$ 5,762,437	\$ 8,276,171
Accrued salaries and employee benefits payable	6,742,681	1,506,560
Other accrued liabilities	<u>13,314,301</u>	<u>7,879,619</u>
Total accounts payable	<u>\$ 25,819,419</u>	<u>\$ 17,662,350</u>

10. EMPLOYEE BENEFIT OBLIGATIONS

	<u>2024</u>	<u>2023</u>
Vacation pay obligation	<u>\$ 1,167,884</u>	<u>\$ 1,178,237</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

11. DUE TO GOVERNMENT AND OTHER GOVERNMENT ORGANIZATIONS

	<u>2024</u>	<u>2023</u>
ISC repayables	\$ 1,746,507	\$ 1,792,210
Ontario repayables	7,748,340	7,754,658
Other federal repayables	44,170	98,749
Quebec repayables	<u>43,342</u>	<u>50,010</u>
	<u>\$ 9,582,359</u>	<u>\$ 9,695,627</u>

12. DEFERRED REVENUE

	<u>2024</u>	<u>2023</u>
Indigenous Service Canada	\$ 75,166,715	\$ 47,917,179
Province of Ontario	2,858,640	2,456,573
Province of Quebec	2,085,470	1,901,960
Other Federal Government Departments	4,291,912	3,512,155
Other	<u>2,732,388</u>	<u>3,246,990</u>
	<u>\$ 87,135,125</u>	<u>\$ 59,034,857</u>

13. LONG-TERM LOANS

	<u>2024</u>	<u>2023</u>
0.76% mortgage, due August 2025, payable in equal monthly installments of \$3,630 including principal and interest (CMHC Section 95 Project 97/98 - Net Book Value \$370,669).	36,049	78,843
0.76% mortgage, due December 2025, payable in equal monthly installments of \$4,270 including principal and interest (CMHC Section 95 Project 03/04 - Net Book Value \$742,178).	304,263	352,984
3.70% mortgage, due December 2027, payable in equal monthly installments of \$5,471 including principal and interest (CMHC Section 95 Project 02/03 - Net Book Value \$690,407).	228,766	284,784
2.27% mortgage, due April 2027, payable in equal monthly installments of \$3,739 including principal and interest (CMHC Section 95 Project 04/05 - Net Book Value \$930,745).	328,323	365,281
5.00% mortgage, due September 2028, payable in equal monthly installments of \$6,500 including principal and interest. 17 Units (CMHC Section 95 Project 05/06 - Net Book Value \$1,373,180).	467,558	522,811
3.70% mortgage, due December 2027, payable in equal monthly installments of \$4,957 including principal and interest. 9 Units (CMHC Section 95 Project 05/06 - Net Book Value \$878,381).	437,627	480,194
1.87% mortgage, due May 2024, payable in equal monthly installments of \$6,392 including principal and interest. 19 Units (CMHC Section 95 Project 06/07 - Net Book Value \$2,081,357).	710,702	773,556
1.13% mortgage, due June 2026, payable in equal monthly installments of \$1,935 including principal and interest. 4 Units (CMHC Section 95 Project Oak Court - Net Book Value \$409,181).	265,627	285,733
3.98% mortgage, due November 2027, payable in equal monthly installments of \$2,583 including principal and interest. 4 Units (CMHC Section 95 Project Hawthorne - Net Book Value \$530,585).	326,622	344,327

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

13. LONG-TERM LOANS (continued)

3.06% mortgage, due May 2027, payable in equal monthly installments of \$2,317 including principal and interest. 4 Units (CMHC Section 95 Project Whoville Quad 1- Net Book Value \$583,225).	388,459	404,116
3.06% mortgage, due May 2027, payable in equal monthly installments of \$2,354.01 including principal and interest. 4 Units (CMHC Section 95 Project Whoville Quad 2- Net Book Value \$577,594).	394,853	410,773
0.68% mortgage, due August 2025, payable in equal monthly installments of \$2,864 including principal and interest. 5 Units (CMHC Section 95 Family Wellness Project- Net Book Value \$1,168,970).	<u>601,249</u>	<u>630,849</u>
	<u>\$ 4,490,098</u>	<u>\$ 4,934,251</u>

Interest expense for the year on long-term loans is \$115,804 (2023 - \$102,559).

The aggregate amount of principal payments required in each of the next five years and beyond, assuming renewal at similar rates and terms, to meet loan retirement provisions are as follows:

2025	\$ 445,406
2026	415,956
2027	425,581
2028	421,211
2029	382,018
2030 and beyond	2,399,926

Management has a practice of refinancing long-term loans in advance of maturity.

The mortgage loans are guaranteed by ISC in lieu of a normal mortgage lien on properties. Canada Mortgage and Housing Corporation (CMHC) offers a housing development subsidy program such that approximately 50% of the operating expenses, including interest is subsidized. Interest expense on long-term loans, net of subsidies, totaled \$61,623 (2023 - \$54,620).

14. ASSETS HELD IN TRUST FOR OTHERS

The Council acts as trustee for a number of third parties, holding assets and administering them on their behalf. These assets held in trust are not included on the statement of financial position as assets of the Council. Amounts held in trust at the year-end are:

	<u>2024</u>	<u>2023</u>
Akwesasne Community Settlement Fund	<u>\$ 73,520</u>	<u>\$ 477,714</u>

15. INTERNAL CHARGES

Added to tangible capital assets and deferred charges during the year are certain administrative and salary amounts totaling \$199,246 (2023 - \$110,893).

16. CONTINGENCIES AND COMMITMENTS

The Council has a loan facility of up to \$7,000,000 with the Bank of Montreal which may be drawn on by qualified borrowers for the purchase, renovation or construction of owner-occupied homes.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

16. CONTINGENCIES AND COMMITMENTS (continued)

Under the terms of this facility, the borrowers are responsible for the repayment of the loans and Council provides a guarantee for the amounts outstanding under the facility. As at March 31, 2024 the Council had guarantees outstanding under this program of \$3,726,669 (2023 - \$3,861,437). These amounts have not been recognized in these financial statements.

The nature of the Council's various activities is such that there is usually litigation pending or in prospect at any time. With respect to claims at March 31, 2024, management believes the Council has valid defences and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Council's financial position.

17. ACCUMULATED SURPLUS

The Council restricts funds to recognize the investment in property, plant and equipment and housing and housing construction loans, to meet reserve requirements of certain funding arrangements and to reflect internal restrictions placed on the use of certain funds by Council (see Schedule 6).

18. SEGMENTED INFORMATION

Segmented information (Schedule 4) has been identified based upon functional areas by the Council. The functions have been separately disclosed in the segmented information as follows:

i) *Akwesasne Mohawk Board of Education:*

Akwesasne Mohawk Board of Education supports the education of community members on or off the territory. The departments main components are:

- Responsible to deliver education at the grade school level for the children of Akwesasne. A Community elected Board of Education assists with the delivery of primary education to the community.
- Bus transportation, hot-lunch program, post-secondary education, an adult education facility for adult learners,
- Manage a tuition agreement with the city of Cornwall. Through this agreement, community students can attend local high school.
- Operate a head start and daycare programs.

ii) *Department of Public Safety:*

Department of Public Safety is responsible to deliver police services in the Community. The department's main components are:

- Community Policing Services;
- Organized Crime and Tobacco Unit;
- Compliance officers and;
- Marine / SAVE Unit to patrol Akwesasne waterways
- Human Trafficking
- Missing and Murdered Indigenous Women and Girls
- Ambulance services; and
- Emergency Measures

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

18. SEGMENTED INFORMATION (continued)

iii) *Department of Community and Social Services:*

Department of Community and Social Services is responsible to deliver various social programs in the community. The services provided are comprised of:

- Child and Family Service;
- Community Support Program;
- Dependence Treatment Centre; and
- Domestic violence shelter.

iv) *Mohawk Government:*

Mohawk Government consists of all expenditures associated with the thirteen (13) elected Council members of the Mohawk Community including any Council driven projects and all Council legal and travel.

v) *Department of Health:*

Department of Health is responsible to deliver various health programs in the community. The services provided are comprised of:

- A senior facility and chronic care facility with a combined capacity of eighty (80) beds;
- Home and community care program;
- Medical clinics;
- Community health nurses; and
- Wholistic health program.

vi) *Department of Justice:*

Department of Justice is responsible to deliver various justice services to community members on or off the territory. The programs are comprised of:

- Justice administration office;
- Mohawk Court;
- Community Justice Diversion program; and
- Conservation.

vii) *Department of Infrastructure & Housing:*

The Department of Infrastructure & Housing is responsible for the physical assets of the Community. Other services include;

- Water and waste water plant;
- Street lights;
- Garbage collection;
- Affordable housing / mortgage program; and
- Various rental units.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

18. SEGMENTED INFORMATION (continued)

viii) *Department of Finance & Administration:*

The Department of Finance & Administration is responsible for all administrative programs and services to Council departments. Their services include:

- Human Resource;
- Finance;
- Information Technology; and
- Communications Office.

ix) *Executive Services:*

The Department consists of the Office of the Executive Director, the support staff for the Council and the Aboriginal Rights and Research Office.

x) *Economic Development:*

Department of Economic Development is responsible to deliver various Economic Development services to community members on or off the territory. The programs are comprised of:

- Community Business Grants;
- Training Incentives/Tuition,
- Maintenance of our Peacetree Mall;
- Arena Operations;
- Tobacco and Cannabis Licensing; and
- Thompson Island Youth Camp.

Certain allocation methodologies are employed in the preparation of segmented information. Service Delivery charges and other revenue have been allocated to the segments based upon segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. Investment income has been allocated based on the segment that holds the related investment.

The accounting policies used in these segments (Schedule 4) are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Note: User charges include facility rental fees, water, sewer and garbage fees.

19. ECONOMIC DEPENDENCE

The Council receives a major portion of its revenue from Indigenous Services Canada (ISC) and Health Canada. The nature and extent of this revenue is of such significance that the Council is economically dependent on this source of revenue.

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

20. OPERATING EXPENSES

	<u>2024</u>	<u>2023</u>
Salaries, benefits and honoraria	\$ 62,666,713	\$ 54,932,089
Travel and training	2,193,993	2,129,092
Program supplies	25,152,139	16,404,843
Equipment repairs/lease and small equipment purchases	4,078,340	3,512,573
Professional fees	9,026,984	6,825,122
Non-Insured Health Benefits	10,226,863	12,365,068
Office	1,106,399	1,179,248
Facility costs	4,841,865	4,421,778
Student tuition and allowances	7,008,196	6,003,619
Community support	6,103,602	6,423,697
Minor capital	<u>6,051,925</u>	<u>4,686,226</u>
	<u>\$138,457,019</u>	<u>\$118,883,355</u>

21. BUDGETED FIGURES

Budgeted figures have been provided for comparison purposes and have been derived from the estimates approved by the Council.

22. COMPARATIVE INFORMATION

Comparative information have been reclassified, where necessary, to conform to the presentation adopted in the current year.

23. ONTARIO FIRST NATIONS (2008) LIMITED PARTNERSHIP

Commencing with the 2012 fiscal year and in each fiscal year thereafter during the initial renewal of the agreement between the Province of Ontario and OFNLP, the Province of Ontario shall pay to OFNLP twelve (12) monthly payments equal to one-twelfth of 1.7% of the aggregate provincial gross gaming revenues. OFNLP then distributes to the First Nation its share of these revenues according to a formula used for that purpose. The use of these funds, according to agreements, is restricted to community development, health, education, cultural development and economic development.

The First Nation holds a unit in the OFNLP, and a share in a related company Ontario First Nations General Partner Inc.; the carrying value of which are nominal and are therefore not recorded in these financial statements.

24. INVESTMENT IN GOVERNMENT BUSINESS ENTITIES

Total investment in government business entities

	<u>2024</u>	<u>2023</u>
Akwesasne Harbour Development Corporation	\$ 303,000	\$ 303,000
Cornwall - Akwesasne Harbour Partnership	<u>756,592</u>	<u>574,975</u>
	<u>\$ 1,059,592</u>	<u>\$ 877,975</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

24. INVESTMENT IN GOVERNMENT BUSINESS ENTITIES (continued)

Akwesasne Harbour Development Corporation

The Mohawk Council of Akwesasne has an investment in a wholly owned corporation, the Akwesasne Harbour Development Corporation ("AHDC"). This company in turn holds a 50% co-ownership interest in the Cornwall port facilities with the Cornwall Harbour Development Corporation ("CHDC")

	Investment Cost Beginning of Year	Loans / Advances	Share of Earnings	Cash Distributions	Total Investment
Akwesasne Harbour Development Corporation	\$ <u>303,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>303,000</u>

Summary information for this corporation, for the respective March 31st year-end, is as follows:

	2024	2023
Financial Assets	\$ -	\$ -
Financial Liabilities	<u>303,000</u>	<u>303,000</u>
Net Financial Assets	(303,000)	(303,000)
Non-Financial Assets		
Tangible Capital Assets	<u>303,000</u>	<u>303,000</u>
Accumulated Surplus	<u>\$ -</u>	<u>\$ -</u>

Cornwall-Akwesasne Harbour Partnership

The Mohawk Council of Akwesasne has a 50% partnership interest in the Cornwall-Akwesasne Harbour Partnership. The purpose of this partnership is to operate and eventually develop and remediate the port lands in question in partnership with the City of Cornwall.

Transport Canada, as part of the transfer, has entered into a contribution agreement with the port operator to provide a sum of \$5.3M to use towards eligible expenditures during the terms of the funding agreement which will terminate in 2026.

The partnership has a fiscal year end of December 31. The information presented is for that period as it is not practical to re-create the information on a March 31 basis.

	Investment Cost Beginning of Year	Loans / Advances	Share of Earnings	Cash Distributions	Total Investment
Partnership Interest	\$ <u>574,975</u>	<u>-</u>	<u>181,617</u>	<u>-</u>	\$ <u>756,592</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

24. INVESTMENT IN GOVERNMENT BUSINESS ENTITIES (continued)

Summary information for this partnership, accounted for using the modified equity method for the respective year-end, is as follows:

	<u>2024</u>	<u>2023</u>
Financial Assets		
Cash	\$ 1,513,184	\$ 1,149,949
Restricted cash	<u>4,003,100</u>	<u>4,250,167</u>
	5,516,284	5,400,116
Financial Liabilities		
Deferred revenue	<u>4,003,100</u>	<u>4,250,167</u>
Net Financial Assets	1,513,184	1,149,949
Non-Financial Assets	<u>-</u>	<u>-</u>
Accumulated Surplus	<u>\$ 1,513,184</u>	<u>\$ 1,149,949</u>
Total revenue	\$ 610,302	\$ 607,674
Total expenditure	<u>247,067</u>	<u>360,870</u>
Comprehensive Income	<u>\$ 363,235</u>	<u>\$ 246,804</u>

	<u>2024</u>	<u>2023</u>
Allocated		
Mohawk Council of Akwesasne	\$ 181,617	\$ 123,402
City of Cornwall	<u>181,618</u>	<u>123,402</u>
	<u>\$ 363,235</u>	<u>\$ 246,804</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

25. SUBSEQUENT EVENT - FUTURE SETTLEMENT TRUST

The Council has been classifying the investments from the Dundee Land Claim settlement as restricted assets within its portfolio investments. The value is \$254,970,224 as at March 31, 2024. During the year, Council passed a resolution to transfer the settlement funds to a trust to be created for that purpose based on community consultations. Subsequent to the year end, Council passed another resolution approving the structure of the trust. Council is anticipating to transfer the restricted investments referenced above to this future settlement trust prior to the end of the next fiscal year. The pro-forma information provided below presents the statement of financial position and the statement of operations of the Council as if the transfer discussed above had occurred at the Council's March 31, 2024 fiscal year end.

	<u>2024</u> Actual	<u>2024</u> Pro-forma
Financial Assets		
Cash	\$ 14,394,953	\$ 14,394,953
Receivables from government and other government organizations	12,324,355	12,324,355
Accounts receivable	11,630,916	7,595,788
Portfolio investments	477,581,965	226,646,869
Housing and housing construction loans	4,842,838	4,842,838
Investment in government business entities	<u>1,059,592</u>	<u>1,059,592</u>
Total Financial Assets	<u>521,834,619</u>	<u>266,864,395</u>
Financial Liabilities		
Accounts payable and accrued liabilities	25,819,419	25,819,419
Employee benefit obligations	1,167,884	1,167,884
Due to government and other government organizations	9,582,359	9,582,359
Deferred revenue	87,135,124	87,135,124
Long-term loans	<u>4,490,098</u>	<u>4,490,098</u>
Total Financial Liabilities	<u>128,194,884</u>	<u>128,194,884</u>
Net Financial Assets	<u>393,639,735</u>	<u>138,669,511</u>
Non-Financial Assets		
Tangible capital assets	122,622,525	122,622,525
Tangible capital assets under construction	20,296,662	20,296,662
Prepaid expenses	<u>123,325</u>	<u>123,325</u>
Total Non-Financial Assets	<u>143,042,512</u>	<u>143,042,512</u>
Accumulated Surplus	<u>\$536,682,247</u>	<u>\$281,712,023</u>

MOHAWK COUNCIL OF AKWESASNE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

26. SUBSEQUENT EVENT - FUTURE SETTLEMENT TRUST (continued)

	<u>Budget</u> (Unaudited)	<u>2024</u> Actual	<u>2024</u> Pro-forma
Revenues			
Government transfers	\$128,873,230	\$146,300,658	\$ 146,300,658
Ontario First Nations (2008) Limited Partnership	5,756,978	5,718,108	5,718,108
Earnings from government business entities (note 25)	-	181,617	181,617
Administration fees and user charges	2,586,360	2,176,004	2,176,004
Land leases	745,976	719,133	719,133
Interest	900,000	19,992,884	19,992,884
Other income and realized gains (losses)	222,402	(438,208)	(438,208)
Unrealized gains (losses) on portfolio investments	-	3,557,658	3,557,658
Rental	1,942,595	1,322,649	1,322,649
	<u>141,027,541</u>	<u>179,530,503</u>	<u>179,530,503</u>
Operating expenses			
Akwesasne Mohawk Board of Education	32,636,302	34,254,442	34,254,442
Akwesasne Mohawk Police Service	13,550,628	14,427,657	14,427,657
Community and Social Services	14,951,333	19,483,964	19,483,964
Economic Development	18,825,283	2,161,372	2,161,372
Executive Services	8,604,670	5,381,567	5,381,567
Finance & Administration	2,074,151	1,291,468	1,291,468
Health	35,803,285	41,030,730	41,030,730
Infrastructure & Housing	8,781,719	12,034,648	12,034,648
Justice	4,200,978	3,337,647	3,337,647
Mohawk Government	1,800,485	5,053,524	5,053,524
	<u>141,228,834</u>	<u>138,457,019</u>	<u>138,457,019</u>
Annual surplus (deficit) before transfer	(201,293)	41,073,484	41,073,484
Less transfer			
Future Dundee Land Claim Settlement Trust	<u>-</u>	<u>-</u>	<u>(254,970,224)</u>
Annual surplus (deficit)	(201,293)	41,073,484	(213,896,740)
Accumulated surplus at beginning of year	<u>432,692,567</u>	<u>495,608,763</u>	<u>495,608,763</u>
Accumulated surplus at end of year	<u>\$432,491,274</u>	<u>\$536,682,247</u>	<u>\$ 281,712,023</u>

MOHAWK COUNCIL OF AKWESASNE
SCHEDULE 1 - CONSOLIDATED SCHEDULE OF FEDERAL REVENUE TRUST FUNDS (unaudited)
YEAR ENDED MARCH 31, 2024

Revenue from land leases

	<u>2024</u>	<u>2023</u>
Paid to Indigenous Service Canada	<u>\$ 756,484</u>	<u>\$ 773,739</u>
The revenue received has been applied to Council programs and services as follows:		
Office of Vital Statistics	\$ 756,484	\$ 127,710
Compliance Officer	-	74,827
Roads	-	100,000
Information Management	-	100,000
Emergency Measures	-	165,421
Environment	-	100,000
Executive Services	-	100,000
Seaway Claims	-	5,781
Deferred revenue	<u>(37,351)</u>	<u>-</u>
Total revenue applied to programs	<u>\$ 719,133</u>	<u>\$ 773,739</u>

Note: In addition to the rental revenues received, interest in the amount of \$208,257 was received in the fiscal year ended March 31, 2024 (2023 - \$140,456). This interest income has been applied to global Council operations and is not disclosed separately on the Statement of Operations.

MOHAWK COUNCIL OF AKWESASNE

SCHEDULE 2 - CONSOLIDATED SCHEDULE OF GOVERNMENT TRANSFERS (unaudited)

YEAR ENDED MARCH 31, 2024

Schedule of Government Transfers

	<u>2024</u>	<u>2023</u>
Indigenous Service Canada	\$ 101,388,125	\$ 99,686,964
Human Resources Development Canada	363,535	420,916
Canadian Mortgage and Housing Corporation	1,887,256	1,856,266
Canada Border Services Agency	78,939	-
Emergency Preparedness Canada	5,408,705	4,186,364
Other Federal	<u>5,016,718</u>	<u>2,959,284</u>
	114,143,278	109,109,794
Province of Ontario	25,398,910	23,182,518
Province of Quebec	4,410,633	3,014,189
Other contributions	<u>2,347,837</u>	<u>2,276,801</u>
	<u>\$146,300,658</u>	<u>\$137,583,302</u>

MOHAWK COUNCIL OF AKWESASNE

SCHEDULE 3 - CONSOLIDATED SCHEDULE OF FUNDING RECONCILIATION ISC (unaudited)

YEAR ENDED MARCH 31, 2024

Schedule of Funding Reconciliation ISC

	<u>2024</u>	<u>2023</u>
ISC Revenue per Financial Statements	\$ 101,388,125	\$ 99,686,964
Less: prior year deferred revenue	(47,917,179)	(29,147,767)
Less: prior year repayable revenue	(1,792,210)	(1,184,761)
Add: current year deferred revenue	75,166,715	47,917,179
Add: current year repayable revenue	<u>1,746,507</u>	<u>1,792,210</u>
Adjusted ISC funding received	128,591,958	119,063,825
ISC revenue per funding confirmation	<u>129,087,617</u>	<u>118,019,125</u>
Difference	<u>\$ (495,659)</u>	<u>\$ 1,044,700</u>
Explanation of differences:		
Nation Building receivable	\$ (572,644)	\$ 572,644
Recovery (repayable) of past contributions	76,985	-
Recovery (repayable) of past contributions	-	386,158
Jordan's Principles receivable	<u>-</u>	<u>85,898</u>
Total	<u>\$ (495,659)</u>	<u>\$ 1,044,700</u>

MOHAWK COUNCIL OF AKWESASNE
SCHEDULE 4 - CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE 2022 (unaudited)
YEAR ENDED MARCH 31, 2024

	Akwesasne Mohawk Board of Education	Akwesasne Mohawk Police	Department of Community & Social Services	Mohawk Government	Department of Health	Department of Justice	Department of Infrastructure & Housing	Dept. of Finance and Administration	Executive Services	Economic Development	Consolidated Totals
	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>
Revenues											
Federal Government	\$ 9,768,020	\$ 6,088,322	\$ 11,524,829	\$ 101,840	\$ 24,966,108	\$ 1,976,676	\$ 5,388,350	\$ 14,650	\$ 51,486,575	\$ 2,827,908	\$ 114,143,278
Provincial Government	3,275,088	6,539,968	4,641,041	-	11,367,727	845,523	394,690	93,500	-	2,652,006	29,809,543
Other Revenues	<u>1,582,940</u>	<u>997,135</u>	<u>372,209</u>	<u>2,453,059</u>	<u>1,170,894</u>	<u>15,374</u>	<u>7,270,005</u>	<u>26,537,209</u>	<u>5,423,100</u>	<u>557,665</u>	<u>46,379,590</u>
Sub-total	14,626,048	13,625,425	16,538,079	2,554,899	37,504,729	2,837,573	13,053,045	26,645,359	56,909,675	6,037,579	190,332,411
Inter-Segment Eliminations	<u>(2,500)</u>	<u>(442,885)</u>	<u>(54,399)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,798,804)</u>	<u>(4,503,320)</u>	<u>-</u>	<u>-</u>	<u>(10,801,908)</u>
Total Revenues	<u>14,623,548</u>	<u>13,182,540</u>	<u>16,592,478</u>	<u>2,554,899</u>	<u>37,504,729</u>	<u>2,837,573</u>	<u>7,254,241</u>	<u>22,142,039</u>	<u>56,909,675</u>	<u>6,037,579</u>	<u>179,530,503</u>
Expenses											
Salaries & Benefits	15,756,503	10,151,153	6,403,020	584,263	14,252,411	2,033,787	6,978,573	3,208,601	2,198,333	1,100,069	62,666,713
Operating Costs	14,969,879	2,509,147	11,545,729	4,467,804	23,717,006	562,873	6,154,974	1,737,065	2,301,409	773,257	68,739,143
Rent	2,412,193	199,570	621,352	-	1,454,022	164,679	304,546	213,329	398,374	-	5,768,065
Amortization Expenses	462,842	575,376	220,137	1,457	264,293	33,065	3,516,033	22,724	181,430	137,832	5,415,189
Other Expenses	<u>655,525</u>	<u>992,411</u>	<u>748,125</u>	<u>-</u>	<u>1,785,883</u>	<u>543,243</u>	<u>879,326</u>	<u>613,069</u>	<u>302,021</u>	<u>150,214</u>	<u>6,669,817</u>
Sub-total	34,256,942	14,427,657	19,538,363	5,053,524	41,473,615	3,337,647	17,833,452	5,794,788	5,381,567	2,161,372	149,258,927
Inter-Segment Eliminations	<u>(2,500)</u>	<u>-</u>	<u>(54,399)</u>	<u>-</u>	<u>(442,885)</u>	<u>-</u>	<u>(5,798,804)</u>	<u>(4,503,320)</u>	<u>-</u>	<u>-</u>	<u>(10,801,908)</u>
Total Expenses	<u>34,254,442</u>	<u>14,427,657</u>	<u>19,483,964</u>	<u>5,053,524</u>	<u>41,030,730</u>	<u>3,337,647</u>	<u>12,034,648</u>	<u>1,291,468</u>	<u>5,381,567</u>	<u>2,161,372</u>	<u>138,457,019</u>
Annual Surplus/(Deficit) before other item	<u>\$ (19,630,894)</u>	<u>\$ (1,245,117)</u>	<u>\$ (2,891,486)</u>	<u>\$ (2,498,625)</u>	<u>\$ (3,526,001)</u>	<u>\$ (500,074)</u>	<u>\$ (4,780,407)</u>	<u>\$ 20,850,571</u>	<u>\$ 51,528,108</u>	<u>\$ 3,876,207</u>	<u>\$ 41,073,484</u>

MOHAWK COUNCIL OF AKWESASNE
SCHEDULE 5 - CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE 2021 (unaudited)
YEAR ENDED MARCH 31, 2024

	Akwasasne Mohawk Board of Education <u>2023</u>	Akwasasne Mohawk Police <u>2023</u>	Department of Community & Social Services <u>2023</u>	Mohawk Government <u>2023</u>	Department of Health <u>2023</u>	Department of Justice <u>2023</u>	Department of Infrastructure & Housing <u>2023</u>	Dept. of Finance and Administration <u>2023</u>	Executive Services <u>2023</u>	Economic Development <u>2023</u>	Consolidated Totals <u>2023</u>
Revenues											
Federal Government	\$ 4,443,489	\$ 4,186,364	\$ 15,360,020	\$ 74,257	\$ 21,094,712	\$ 1,608,174	\$ 8,395,540	\$ -	\$ 51,406,799	\$ 2,119,521	\$ 108,688,876
Provincial Government	3,220,956	6,312,924	4,156,605	2,000	9,994,404	877,139	268,662	97,750	-	1,266,267	26,196,707
Other Revenues	<u>1,537,331</u>	<u>1,557,143</u>	<u>127,333</u>	<u>2,098,667</u>	<u>1,088,234</u>	<u>37,124</u>	<u>6,490,230</u>	<u>15,414,266</u>	<u>2,536,114</u>	<u>1,022,027</u>	<u>31,908,469</u>
Sub-total	9,201,776	12,056,431	19,643,958	2,174,924	32,177,350	2,522,437	15,154,432	15,512,016	53,942,913	4,407,815	166,794,052
Inter-Segment Eliminations	<u>-</u>	<u>(691,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,755,033)</u>	<u>(4,327,843)</u>	<u>-</u>	<u>(44,300)</u>	<u>(9,818,226)</u>
Total Revenues	<u>9,201,776</u>	<u>11,365,381</u>	<u>19,643,958</u>	<u>2,174,924</u>	<u>32,177,350</u>	<u>2,522,437</u>	<u>10,399,399</u>	<u>11,184,173</u>	<u>53,942,913</u>	<u>4,363,515</u>	<u>156,975,826</u>
Expenses											
Salaries & Benefits	12,818,834	8,917,571	6,057,165	375,858	12,791,156	1,595,089	5,348,044	2,936,741	2,957,587	1,134,044	54,932,089
Operating Costs	9,426,245	2,149,760	12,942,442	2,816,879	22,289,474	1,047,967	5,570,441	1,455,109	2,056,363	632,828	60,387,508
Rent	1,746,964	259,803	619,132	-	1,345,663	150,145	299,558	210,507	150,501	36,800	4,819,073
Amortization Expenses	388,938	411,326	151,641	1,761	250,943	13,250	3,163,605	28,405	252,279	-	4,662,148
Other Expenses	<u>514,157</u>	<u>489,022</u>	<u>398,872</u>	<u>8,156</u>	<u>612,174</u>	<u>140,679</u>	<u>901,099</u>	<u>477,946</u>	<u>255,293</u>	<u>103,365</u>	<u>3,900,763</u>
Sub-total	24,895,138	12,227,482	20,169,252	3,202,654	37,289,410	2,947,130	15,282,747	5,108,708	5,672,023	1,907,037	128,701,581
Inter-Segment Eliminations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(691,050)</u>	<u>-</u>	<u>(4,755,033)</u>	<u>(4,327,843)</u>	<u>-</u>	<u>(44,300)</u>	<u>(9,818,226)</u>
Total Expenses	<u>24,895,138</u>	<u>12,227,482</u>	<u>20,169,252</u>	<u>3,202,654</u>	<u>36,598,360</u>	<u>2,947,130</u>	<u>10,527,714</u>	<u>780,865</u>	<u>5,672,023</u>	<u>1,862,737</u>	<u>118,883,355</u>
Annual Surplus/(Deficit) before other item	<u>\$ (15,693,362)</u>	<u>\$ (862,101)</u>	<u>\$ (525,294)</u>	<u>\$ (1,027,730)</u>	<u>\$ (4,421,010)</u>	<u>\$ (424,693)</u>	<u>\$ (128,315)</u>	<u>\$ 10,403,308</u>	<u>\$ 48,270,890</u>	<u>\$ 2,500,778</u>	<u>\$ 38,092,471</u>

MOHAWK COUNCIL OF AKWESASNE
SCHEDULE 6 - CONSOLIDATED STATEMENT OF CHANGES IN ACCUMULATED SURPLUS (unaudited)
YEAR ENDED MARCH 31, 2024

	Investment in property, plant and equipment	Investment in housing and housing construction loans	Internally restricted				Unrestricted accumulated operating surplus	2024	2023
			ISC	OFNLP	Dundee Land Claim	Other			
Balance at beginning of year	\$ <u>127,333,269</u>	\$ <u>5,487,011</u>	\$ <u>65,153,263</u>	\$ <u>36,646,993</u>	\$ <u>242,639,527</u>	\$ <u>16,588,711</u>	\$ <u>1,759,989</u>	\$ <u>495,608,763</u>	\$ <u>457,516,292</u>
Annual surplus (deficit) before transfers - allocated	16,904,095	-	15,910,509	2,407,933	12,330,697	1,215,132	(7,694,882)	41,073,484	38,092,471
Inter-fund transfer to (from) unrestricted	<u>(5,526,751)</u>	<u>(644,174)</u>	<u>(406,298)</u>	<u>-</u>	<u>-</u>	<u>(1,112,895)</u>	<u>7,694,882</u>	<u>-</u>	<u>-</u>
Net change in accumulated surplus for the year	<u>11,377,344</u>	<u>(644,174)</u>	<u>15,504,211</u>	<u>2,407,933</u>	<u>12,330,697</u>	<u>102,237</u>	<u>-</u>	<u>41,073,484</u>	<u>38,092,471</u>
Balance at end of year	\$ <u>138,710,613</u>	\$ <u>4,842,837</u>	\$ <u>80,657,474</u>	\$ <u>39,054,926</u>	\$ <u>254,970,224</u>	\$ <u>16,690,948</u>	\$ <u>1,759,989</u>	\$ <u>536,682,247</u>	\$ <u>495,608,763</u>