

MOHAWK COUNCIL OF AKWESASNE

INDIGENOUS SERVICES CANADA

Revenues and Expenditures Schedules

Year ended March 31, 2023

COMPILATION ENGAGEMENT REPORT

To the members of the

MOHAWK COUNCIL OF AKWESASNE

On the basis of information provided by management, we have compiled the the attached schedules of revenues and expenditures of the Mohawk Council of Akwesasne's programs funded by Indigenous Services Canada as at March 31, 2023, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purpose.

**Cornwall, Ontario
November 13, 2023**


**CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS**

MOHAWK COUNCIL OF AKWESASNE
ISC - Revenues and Expenditures Schedules
Year ended March 31, 2023

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MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q03B - Admin & Sup Serv-Reg&Mem

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ <u>1,162</u>	\$ <u>1,162</u>	\$ <u>-</u>
Total Revenues	<u>1,162</u>	<u>1,162</u>	<u>-</u>
Operating expenditures			
Salaries and benefits	<u>1,162</u>	<u>1,162</u>	<u>-</u>
Total Expenditures	<u>1,162</u>	<u>1,162</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q01T-001 - Mental Health Counselling - Traditional Healer Services

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Set contribution - Q01T-001	\$ 179,939	\$ 179,939	\$ 174,698
Add: Deferred revenue - beginning of year	-	-	68,780
Less: Repayable - end of year	<u>-</u>	<u>-</u>	<u>(123,339)</u>
Total Revenues	<u>179,939</u>	<u>179,939</u>	<u>120,139</u>
Operating expenditures			
Purchased services - Traditional healers	179,939	179,939	107,017
Operating costs	<u>-</u>	<u>-</u>	<u>13,122</u>
Total Expenditures	<u>179,939</u>	<u>179,939</u>	<u>120,139</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2BH - Assisted Living Delivery

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ <u>590,136</u>	\$ <u>590,136</u>	\$ <u>-</u>
Total Revenues	<u>590,136</u>	<u>590,136</u>	<u>-</u>
Operating expenditures			
Salaries and benefits	175,000	176,736	-
Staff travel & training	15,000	7,623	-
Program Supplies	96,736	64,333	-
Facility Costs	218,400	291,811	-
Purchased Services	<u>85,000</u>	<u>49,800</u>	<u>-</u>
Total Expenditures	<u>590,136</u>	<u>590,303</u>	<u>-</u>
Deficit	-	(167)	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative deficit - end of year	<u>\$ -</u>	<u>\$ (167)</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2FQ - Jordan's Principle - Allied Health

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution - Q2FQ (Q20L)	\$ <u>2,547,936</u>	\$ <u>2,547,936</u>	\$ <u>2,496,922</u>
Total Revenues	<u>2,547,936</u>	<u>2,547,936</u>	<u>2,496,922</u>
Operating expenditures			
Consulting costs (IFN)	<u>2,547,936</u>	<u>2,547,936</u>	<u>2,496,922</u>
Total Expenditures	<u>2,547,936</u>	<u>2,547,936</u>	<u>2,496,922</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2FY-001 & Q2YF-002 - Jordan's Principle - Service Coordination

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution (MCA Allocation) - Q2FY-001	\$ 528,110	\$ 528,110	\$ 472,087
ISC - Flexible contribution (IFN Allocation) - Q2FY-002	543,454	543,454	447,370
Plus: Deferred revenue - beginning of year	526,455	526,455	167,961
Less: Deferred revenue - end of year	<u>-</u>	<u>(505,705)</u>	<u>(526,455)</u>
Total Revenues	<u>1,598,019</u>	<u>1,092,314</u>	<u>560,963</u>
Operating expenditures			
IFN service delivery	543,454	543,454	447,370
Salary & benefits	369,098	213,335	52,488
Operating costs	<u>685,467</u>	<u>335,525</u>	<u>61,105</u>
Total Expenditures	<u>1,598,019</u>	<u>1,092,314</u>	<u>560,963</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q21G-001 - Mental Wellnessb Prgram - Land Based Debriefing

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ -	\$ 500,000	\$ 413,990
Plus: Repayable revenue beginning of year	-	66,808	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(184,729)</u>	<u>(66,808)</u>
Total Revenues	<u>-</u>	<u>382,079</u>	<u>347,182</u>
Operating expenditures			
Purchased services	-	130,695	210,593
Salaries and benefits	-	-	107,452
Program supplies	-	66,008	29,137
Community workshops	-	103,535	-
Equipment	<u>-</u>	<u>81,841</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>382,079</u>	<u>347,182</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: A budget was not prepared for this funding in 2022/2023.

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - Q21G-002 - Mental Wellness - Team Jointly Fnd Cost Sharing****Year ended March 31, 2023**

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ 500,000	\$ 500,000	\$ -
Less: Deferred revenue - end of year	<u>-</u>	<u>(500,000)</u>	<u>-</u>
Total Revenues	<u>500,000</u>	<u>-</u>	<u>-</u>
Operating expenditures			
Purchased services	<u>500,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>500,000</u>	<u>-</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2J2-001 - ESE Implementation/Adult Education

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ <u>10,384</u>	\$ <u>10,384</u>	\$ <u>-</u>
Total Revenues	<u>10,384</u>	<u>10,384</u>	<u>-</u>
Operating expenditures			
Salaries and benefits	<u>10,384</u>	<u>10,384</u>	<u>-</u>
Total Expenditures	<u>10,384</u>	<u>10,384</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q22K & QZ1J - AHSOR - ABOR - Headstart & ESDC

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution (Q22K)	\$1,319,475	\$ 1,319,475	\$ 803,771
ISC - Flexible contribution (QZ1J)	158,935	158,935	158,935
Add: Deferred revenue - beginning of year (Q22K)	394,184	394,184	6,311
Add: Deferred revenue - beginning of year (QZ1J)	158,935	158,935	(158,935)
Less: Deferred revenue - end of year (Q22K)	<u>1,713,659</u>	<u>(1,509,931)</u>	<u>(394,184)</u>
Total Revenues	<u>317,870</u>	<u>521,598</u>	<u>415,898</u>
Operating expenditures			
Salaries and benefits	310,000	417,709	386,587
Operating costs	<u>7,870</u>	<u>103,889</u>	<u>29,311</u>
Total Expenditures	<u>317,870</u>	<u>521,598</u>	<u>415,898</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2BF - Assisted Living in Home Care

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Flexible contribution	\$ <u>88,552</u>	\$ <u>88,552</u>	\$ <u>286,435</u>
Total Revenues	<u>88,552</u>	<u>88,552</u>	<u>286,435</u>
Operating expenditures			
Salaries and benefits	70,842	79,203	272,251
Medical supplies	8,855	-	9,653
Program supplies	1,771	9,349	1,907
Equipment	2,214	-	-
Purchased services	3,542	-	2,389
Office expenses	<u>1,328</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>88,552</u>	<u>88,552</u>	<u>286,200</u>
Surplus	-	-	235
Cumulative surplus - beginning of year	<u>235</u>	<u>235</u>	<u>-</u>
Cumulative surplus - end of year	<u>\$ 235</u>	<u>\$ 235</u>	<u>\$ 235</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q3UN - Fire Truck Replacement

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 140,000	\$ 140,000	\$ -
Less: Deferred revenue - end of year	<u>-</u>	<u>(140,000)</u>	<u>-</u>
Total Revenues	<u>140,000</u>	<u>-</u>	<u>-</u>
Operating expenditures			
Fire truck	<u>140,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>140,000</u>	<u>-</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

MOHAWK COUNCIL OF AKWESASNE
Revenues and Expenditures Schedule
Program and Service - Q2BJ - Assisted Living Co-pay
Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ <u>1,107,900</u>	\$ <u>1,107,900</u>	\$ <u>-</u>
Total Revenues	<u>1,107,900</u>	<u>1,107,900</u>	<u>-</u>
Operating expenditures			
Salaries & benefits	1,000,000	1,081,533	-
Program Supplies	57,900	11,447	-
Purchased Services	<u>50,000</u>	<u>14,920</u>	<u>-</u>
Total Expenditures	<u>1,107,900</u>	<u>1,107,900</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE
Revenues and Expenditures Schedule
Program and Service - Q3WK - Service Agreements
Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ <u>60,438</u>	\$ <u>60,438</u>	\$ <u>36,150</u>
Total Revenues	<u>60,438</u>	<u>60,438</u>	<u>36,150</u>
Operating expenditures			
Salaries & benefits	<u>60,438</u>	<u>60,438</u>	<u>36,150</u>
Total Expenditures	<u>60,438</u>	<u>60,438</u>	<u>36,150</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q02J - Anti-Indigenous Racism (Patient Advocates)

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ <u>350,479</u>	\$ <u>350,479</u>	\$ <u>-</u>
Total Revenues	<u>350,479</u>	<u>350,479</u>	<u>-</u>
Operating expenditures			
IFN Service delivery flow through	<u>350,479</u>	<u>350,479</u>	<u>-</u>
Total Expenditures	<u>350,479</u>	<u>350,479</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - QA16 & Q370 - FES2021 Vent Schools, School Ventillation OM Subsidy

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Fixed contribution - QA16	\$ 68,550	\$ 68,550	\$ -
ISC - Fixed contribution - Q370	450	450	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(69,000)</u>	<u>-</u>
Total Revenues	<u>69,000</u>	<u>-</u>	<u>-</u>
Operating expenditures			
Equipment	68,550	-	-
Operating costs	<u>450</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>69,000</u>	<u>-</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - QA1A - Housing Hawthorne Rd Extension (Construction)****Year ended March 31, 2023**

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution - QA1A	\$ 400,000	\$ 400,000	\$ -
Less: Deferred revenue end of year	<u>-</u>	<u>(400,000)</u>	<u>-</u>
Total Revenues	<u>400,000</u>	<u>-</u>	<u>-</u>
Operating expenditures			
Construction costs	<u>400,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>400,000</u>	<u>-</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q274 - EPP Structural Readiness

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 975,870	\$ 975,870	\$ 746,165
Add: Deferred revenue - beginning of year	667,949	667,949	484,442
Less: Deferred revenue - end of year	<u>-</u>	<u>(847,694)</u>	<u>(667,949)</u>
Total Revenues	<u>1,643,819</u>	<u>796,125</u>	<u>562,658</u>
Operating expenditures			
Project management & development	-	187,538	97,292
Policy & administration development	250,000	201,348	220,057
Internal communications planning	100,000	136,890	24,676
Community engagement & project oversight	50,000	8,475	-
Leadership training, coaching & mentoring	95,000	66,008	91,900
Strategic planning	200,000	67,877	103,639
Equipment	25,000	-	-
Meeting costs, office supplies, travel & misc	<u>185,000</u>	<u>127,989</u>	<u>25,094</u>
Total Expenditures	<u>905,000</u>	<u>796,125</u>	<u>562,658</u>
Surplus (deficit)	738,819	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>(675)</u>	<u>(675)</u>
Cumulative surplus (deficit) - end of year	<u>\$ 738,819</u>	<u>\$ (675)</u>	<u>\$ (675)</u>

MOHAWK COUNCIL OF AKWESASNE
Revenues and Expenditures Schedule
Program and Service - QZN2 - Jay Treaty Alliance
Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 100,000	\$ 100,000	\$ -
Less: Deferred revenue - end of year	<u>-</u>	<u>(25,743)</u>	<u>-</u>
Total Revenues	<u>100,000</u>	<u>74,257</u>	<u>-</u>
Operating expenditures			
Program costs	<u>100,000</u>	<u>74,257</u>	<u>-</u>
Total Expenditures	<u>100,000</u>	<u>74,257</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2C3 - Prevention/Least Disruptive Measures

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Flexible contribution	\$ 3,394,609	\$ 3,394,609	\$ 3,774,195
Add: Deferred revenue beginning of year	-	9,955,980	8,538,190
Less: Deferred revenue end of year	<u>-</u>	<u>(6,257,589)</u>	<u>(9,955,980)</u>
Total Revenues	<u>3,394,609</u>	<u>7,093,000</u>	<u>2,356,405</u>
Operating expenditures			
Salaries & benefits	365,884	408,864	302,376
Travel & professional development	34,665	115,421	45,338
Program supplies	427,400	329,204	155,993
Equipment	103,000	173,875	105,507
Professional fees	-	3,577	91,499
Special projects	-	5,830,740	1,500,743
Community outreach	65,838	58,428	47,906
Purchased services	187,988	85,547	90,377
Facility costs	-	75,907	10,661
Communication technology	<u>-</u>	<u>11,437</u>	<u>6,005</u>
Total Expenditures	<u>1,184,775</u>	<u>7,093,000</u>	<u>2,356,405</u>
Surplus (deficit)	2,209,834	-	-
Cumulative deficit - beginning of year	<u>(28,300)</u>	<u>(28,300)</u>	<u>(28,300)</u>
Cumulative surplus (deficit) - end of year	<u>\$ 2,181,534</u>	<u>\$ (28,300)</u>	<u>\$ (28,300)</u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - Q2C3-002 - Prevention/Least Disruptive Measures - First Nations****Year ended March 31, 2023**

	Budget 2023	2023	2022
Revenues			
ISC - Flexible contribution	\$ -	\$ 23,022,974	\$ -
Less: Deferred revenue - end of year	-	(23,022,974)	-
Total Revenues	-	-	-
Operating expenditures			
Total Expenditures	-	-	-
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	-	-	-
Cumulative surplus (deficit) - end of year	\$ -	\$ -	\$ -

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - Q29A-001 - Post Secondary Student Support Program****Year ended March 31, 2023**

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ <u>949,701</u>	\$ <u>949,701</u>	\$ <u>1,064,820</u>
Total Revenues	<u>949,701</u>	<u>949,701</u>	<u>1,064,820</u>
Operating expenditures			
Post secondary - Student travel	182,000	103,143	153,158
Post secondary - Tuition and allowances	455,000	461,149	573,926
Post secondary - Operating costs	<u>273,000</u>	<u>385,409</u>	<u>337,736</u>
Total Expenditures	<u>910,000</u>	<u>949,701</u>	<u>1,064,820</u>
Surplus (deficit)	39,701	-	-
Cumulative deficit - beginning of year	<u>(612,817)</u>	<u>(612,817)</u>	<u>(612,817)</u>
Cumulative deficit - end of year	\$ <u>(573,116)</u>	\$ <u>(612,817)</u>	\$ <u>(612,817)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q29A-002 - COVID-19 - Post Secondary Student Support Program

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Fixed contribution	\$ -	\$ 857,295	\$ 856,836
Plus: Deferred revenue - beginning of year	-	849,777	905,391
Less: Deferred revenue - end of year	-	(1,343,972)	(849,777)
Total Revenues	-	363,100	912,450
Operating expenditures			
Post-secondary student support	-	363,100	912,450
Total Expenditures	-	363,100	912,450
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	-	-	-
Cumulative surplus (deficit) - end of year	\$ -	\$ -	\$ -

Note: A budget was not prepared for this funding in 2022/2023.

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - Q29K-001 - Post Secondary Partnership Program - Design & Delivery****Year ended March 31, 2023**

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution - Q29K-002 (COVID-19)	\$ -	\$ -	\$ 39,362
ISC - Fixed contribution - Q29K-002	181,300	181,300	121,875
Ontario	1,400,000	1,380,094	1,466,896
Ontario - Bursaries	14,000	14,000	13,900
Ontario - Mental Health	100,000	97,289	56,154
Ontario - Virtual Learning	-	61,809	-
ACCESS	65,000	129,213	63,342
Earned income - Tuition & coordination	-	218,195	188,142
Earned income - Other	120,000	143,080	93,482
Less: Appropriation	-	(320,254)	-
Plus: Deferred revenue - beginning of year	150,954	150,954	81,524
Less: Deferred revenue - end of year	<u>-</u>	<u>(332,254)</u>	<u>(150,954)</u>
Total Revenues	<u>2,031,254</u>	<u>1,723,426</u>	<u>1,973,723</u>
Operating expenditures			
Salaries, benefits & honoraria	879,000	1,124,652	968,887
Travel & training	7,500	11,972	10,941
Books & instructional supplies	7,500	16,931	18,329
Program supplies and course costs	250,000	81,511	298,149
Personal protective equipment and supplies	220,000	-	337,034
Cafeteria supplies	9,500	25,780	3,432
Facility costs	260,000	191,133	163,268
Projects - Mental health	180,000	97,289	82,648
Projects - Virtual Learning	-	61,809	-
Service delivery	200,000	98,086	123,690
Student bursaries & incentives	<u>10,500</u>	<u>15,850</u>	<u>13,450</u>
Total Expenditures	<u>2,024,000</u>	<u>1,725,013</u>	<u>2,019,828</u>
Surplus (deficit)	7,254	(1,587)	(46,105)
Cumulative deficit - beginning of year	<u>(239,459)</u>	<u>(239,459)</u>	<u>(193,354)</u>
Cumulative deficit - end of year	<u>\$ (232,205)</u>	<u>\$ (241,046)</u>	<u>\$ (239,459)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2AN - Ontario Works - Employment Support

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 345,000	\$ 345,500	\$ 345,600
Plus: Deferred revenue - beginning of year	254,324	320,567	255,324
Less: Deferred revenue - end of year	<u>-</u>	<u>(195,883)</u>	<u>(320,567)</u>
Total Revenues	<u>599,324</u>	<u>470,184</u>	<u>280,357</u>
Operating expenditures			
Fuel costs	239,729	-	-
Salaries & benefits	17,980	-	201,282
Staff travel & training	23,973	10,505	26,150
Operating Costs	239,730	13,160	7,720
Capital Costs	119,865	368,750	-
Professional Fees	539,392	75,627	37,720
Office Supplies	5,993	2,142	7,485
Advertising	<u>11,986</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,198,648</u>	<u>470,184</u>	<u>280,357</u>
Surplus (deficit)	(599,324)	-	-
Cumulative deficit - beginning of year	<u>(9,125)</u>	<u>(9,125)</u>	<u>(9,125)</u>
Cumulative deficit - end of year	<u>\$ (608,449)</u>	<u>\$ (9,125)</u>	<u>\$ (9,125)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q29W - Income Assistance - Basic Needs

Year ended March 31, 2022

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution - Q29W-001	\$1,363,050	\$1,363,050	\$1,097,268
Plus: Deferred revenue - beginning of year	906,137	906,137	45,477
Less: Deferred revenue - end of year	<u>-</u>	<u>(882,959)</u>	<u>(906,137)</u>
Total Revenues	<u>2,269,187</u>	<u>1,386,228</u>	<u>236,608</u>
Operating expenditures			
Client disbursements	<u>2,269,187</u>	<u>1,386,228</u>	<u>236,608</u>
Total Expenditures	<u>2,269,187</u>	<u>1,386,228</u>	<u>236,608</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2AF - Service Delivery - Income Assistance

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ <u>324,531</u>	\$ <u>324,531</u>	\$ <u>244,008</u>
Total Revenues	<u>324,531</u>	<u>324,531</u>	<u>244,008</u>
Operating expenditures			
Salaries and benefits	202,500	224,605	161,720
Service delivery	<u>22,500</u>	<u>99,926</u>	<u>84,771</u>
Total Expenditures	<u>225,000</u>	<u>324,531</u>	<u>246,491</u>
Surplus (deficit)	99,531	-	(2,483)
Cumulative deficit - beginning of year	<u>(2,635)</u>	<u>(2,635)</u>	<u>(152)</u>
Cumulative surplus (deficit) - end of year	\$ <u>96,896</u>	\$ <u>(2,635)</u>	\$ <u>(2,635)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2C7 FN Representative Services (Flex)

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ 3,831,485	\$ 3,831,485	\$ -
Plus: Deferred revenue - beginning of year	-	-	-
Less: Deferred revenue - end of year	-	(2,954,637)	-
Total Revenues	<u>3,831,485</u>	<u>876,848</u>	<u>-</u>
Operating expenditures			
Salaries and benefits	303,407	153,590	-
Staff travel & training	3,793	36,186	-
Program supplies	4,741	124,675	-
Equipment	5,689	98,165	-
Consulting	5,689	11,065	-
Administration costs	5,689	4,470	-
Service delivery costs	5,689	348,086	-
Professional fees	30,341	31,953	-
Facility costs	25,599	68,658	-
Advertising	-	-	-
Total Expenditures	<u>390,637</u>	<u>876,848</u>	<u>-</u>
Surplus	3,440,848	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus - end of year	<u>\$ 3,440,848</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2KQ - Community Based Initiatives

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 61,719	\$ 61,719	\$ -
Less: Deferred revenue end of year	<u>-</u>	<u>(61,719)</u>	<u>-</u>
Total Revenues	<u>61,719</u>	<u>-</u>	<u>-</u>
Operating expenditures			
Community initiatives	<u>61,719</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>61,719</u>	<u>-</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2FS - Jordan's Principle Assisted Technology

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 20,000	\$ 20,000	\$ -
Add: Deferred revenue beginning of year	-	-	-
Less: Deferred revenue end of year	-	-	-
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Operating expenditures			
Equipment	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2BY - Maintenance - Foster Homes

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 555,981	\$ 555,981	\$ 555,981
Plus: Deferred revenue - beginning of year	-	565,204	308,667
Less: Deferred revenue - end of year	-	<u>(998,924)</u>	<u>(565,204)</u>
Total Revenues	<u>555,981</u>	<u>122,261</u>	<u>299,444</u>
Operating expenditures			
Salaries & benefits	135,981	-	34,052
Travel & training	-	7,246	229
Program supplies	50,000	36,067	25,848
Legal	10,000	1,038	-
Facility costs	-	-	135,390
Maintenance foster care	150,000	73,724	94,017
Maintenance institutions	200,000	1,899	4,898
Purchased services	<u>10,000</u>	<u>2,287</u>	<u>5,010</u>
Total Expenditures	<u>555,981</u>	<u>122,261</u>	<u>299,444</u>
Surplus (deficit)	-	-	-
Cumulative deficit - beginning of year	<u>(224,522)</u>	<u>(224,522)</u>	<u>(224,522)</u>
Cumulative deficit - end of year	<u>\$ (224,522)</u>	<u>\$ (224,522)</u>	<u>\$ (224,522)</u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - Q2C0-001 Operations - Child & Family Services****Year ended March 31, 2023**

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution - Q2C0-001	\$ 1,317,701	\$ 1,317,701	\$ 1,317,701
Plus: Deferred revenue - beginning of year	-	706,989	1,009,729
Less: Deferred revenue - end of year	<u>-</u>	<u>(127,534)</u>	<u>(706,989)</u>
Total Revenues	<u>1,317,701</u>	<u>1,897,156</u>	<u>1,620,441</u>
Operating expenditures			
Salaries & benefits	885,145	991,531	1,040,855
Travel & training	-	83,200	19,152
Program supplies	159,688	433,829	382,479
Equipment	101,871	24,398	50,050
Consulting	-	15,918	(36,450)
Professional fees	8,270	7,468	6,000
Facility costs	162,727	147,702	158,355
Community healing initiatives	<u>-</u>	<u>193,110</u>	<u>-</u>
Total Expenditures	<u>1,317,701</u>	<u>1,897,156</u>	<u>1,620,441</u>
Surplus (deficit)	-	-	-
Cumulative surplus - beginning of year	<u>68,479</u>	<u>68,479</u>	<u>68,479</u>
Cumulative surplus - end of year	<u>\$ 68,479</u>	<u>\$ 68,479</u>	<u>\$ 68,479</u>

Note: Fixed contribution - Q2C0-002 is Band Rep Funding, which is now reported seperately.

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2D0-001 - Prevention Projects

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 1,462,848	\$ 1,462,848	\$ 223,900
Plus: Deferred revenue - beginning of year	223,900	223,900	75,400
Less: Deferred revenue - end of year	<u>-</u>	<u>(1,539,541)</u>	<u>(223,900)</u>
Total Revenues	<u>1,686,748</u>	<u>147,207</u>	<u>75,400</u>
Operating expenditures			
Salaries & benefits	1,350,278	-	-
Travel & training	8,439	2,978	9,123
Program supplies	16,878	88,846	24,710
Equipment	21,098	6,414	2,704
Professional fees	8,213	3,000	-
Facility costs - rent	132,600	-	-
Communication technology	-	-	27,350
Purchased services	<u>16,878</u>	<u>45,969</u>	<u>11,513</u>
Total Expenditures	<u>1,554,384</u>	<u>147,207</u>	<u>75,400</u>
Surplus (deficit)	132,364	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ 132,364</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2D2-001 - Emergency Shelter Operations

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution - Q2D2-001	\$ 1,167,996	\$ 1,349,716	\$ 1,167,996
User fees	25,000	-	-
Other income	40,000	132,157	24,145
Plus: Deferred revenue - beginning of year (Q2D2)	75,400	1,341,534	720,721
Less: Deferred revenue - end of year - (Q2D2)	<u>-</u>	<u>(1,812,493)</u>	<u>(1,341,534)</u>
Total Revenues	<u>1,308,396</u>	<u>1,010,914</u>	<u>571,328</u>
Operating expenditures			
Salaries & benefits	1,046,717	306,662	290,458
Travel & training	6,542	19,922	-
Program supplies	13,084	120,976	60,606
Equipment	16,355	3,329	9,576
Professional fees	8,213	2,000	2,000
Facility costs - rent	132,600	192,224	132,600
Communication technology	-	33,426	25,493
Purchased services	13,084	28,840	1,001
Shelter & prevention projects	-	303,535	96,561
Enhanced women's shelter projects	<u>130,840</u>	<u>-</u>	<u>9,145</u>
Total Expenditures	<u>1,367,435</u>	<u>1,010,914</u>	<u>627,440</u>
Deficit	(59,039)	-	(56,112)
Cumulative deficit - beginning of year	<u>(160,993)</u>	<u>(160,993)</u>	<u>(104,881)</u>
Cumulative deficit - end of year	<u>\$ (220,032)</u>	<u>\$ (160,993)</u>	<u>\$ (160,993)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2D2-002 - Emergency Shelters Operations

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 600,000	\$ 600,000	\$ -
Plus: Deferred revenue - beginning of year	-	-	199,677
Less: Deferred revenue - end of year	-	(600,000)	-
Total Revenues	<u>600,000</u>	<u>-</u>	<u>199,677</u>
Operating expenditures			
Personal protective equipment and supplies	-	-	160,226
Salaries & benefits - Hazard pay portion	-	-	39,274
Women's shelter - garage	200,000	-	-
Women's shelter - fence	300,000	-	-
Pave 2 parking lots	<u>100,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>600,000</u>	<u>-</u>	<u>199,500</u>
Surplus	-	-	177
Cumulative surplus - beginning of year	<u>-</u>	<u>177</u>	<u>-</u>
Cumulative surplus - end of year	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ 177</u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - Q2GA - Jordan's Principle Child/Life Necessity****Year ended March 31, 2023**

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ <u>60,000</u>	\$ <u>60,000</u>	\$ <u>-</u>
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Operating expenditures			
Supplies	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q30S - Health Research and Engagement

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Flexible contribution	\$ <u>304,615</u>	\$ <u>304,615</u>	\$ <u>-</u>
Total Revenues	<u>304,615</u>	<u>304,615</u>	<u>-</u>
Operating expenditures			
Salaries & benefits	<u>304,615</u>	<u>304,615</u>	<u>-</u>
Total Expenditures	<u>304,615</u>	<u>304,615</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule****Program and Service - Q3V9 & Q3V0 - COVID-19 -ICFS EMAP****Year ended March 31, 2023**

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution (Q3V9)	\$ 652,919	\$ 652,919	\$ 1,305,838
ISC - Fixed contribution (Q3V0)	-	-	81,000
Plus - Deferred Revenue - beginning of year (Q3V9)	803,971	803,971	-
Less - Deferred Revenue - end of year (Q3V9)	<u>-</u>	<u>(39,144)</u>	<u>(803,971)</u>
Total Revenues	<u>1,456,890</u>	<u>1,417,746</u>	<u>582,867</u>
Operating expenditures			
Capital Expenditures	153,971	155,410	-
Salaries and Benefis	-	459,903	-
Repairs and Renovations	150,000	175,045	-
Personal and Protective Equipment and Supplies	652,919	194,176	47,848
Purchased Services	-	33,075	-
Hazard Pays	<u>500,000</u>	<u>400,137</u>	<u>535,019</u>
Total Expenditures	<u>1,456,890</u>	<u>1,417,746</u>	<u>582,867</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - QA0X - IELCC 2021 Minor Projects

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ 10,000	\$ 10,000	\$ -
Less: Deferred revenue end of year	<u>-</u>	<u>(10,000)</u>	<u>-</u>
Total Revenues	<u>10,000</u>	<u>-</u>	<u>-</u>
Operating expenditures			
Salaries	<u>10,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q30Q - Accreditation Services

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Set contribution	\$ <u>54,192</u>	\$ <u>54,192</u>	\$ <u>72,192</u>
Total Revenues	<u>54,192</u>	<u>54,192</u>	<u>72,192</u>
Operating expenditures			
Salaries and benefits	43,354	-	40,232
Program operating costs	<u>10,838</u>	<u>63,194</u>	<u>31,995</u>
Total Expenditures	<u>54,192</u>	<u>63,194</u>	<u>72,227</u>
Deficit	-	(9,002)	(35)
Cumulative deficit - beginning of year	<u>-</u>	<u>(16,357)</u>	<u>(16,322)</u>
Cumulative deficit - end of year	<u>\$ -</u>	<u>\$ (25,359)</u>	<u>\$ (16,357)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q40N & Q23C - NFR-Water & Wastewater O&M, EPHS Drinking Water & Wastewater

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - NFR grant applied - Q40N	\$ 683,470	\$ 1,152,150	\$ 687,643
ISC - Fixed contribution - Q35A	298,686	-	292,830
ISC - Fixed contribution - Q35B	247,807	-	226,047
ISC - Fixed contribution - Q23C	10,000	10,000	10,000
Water & sewer fees	<u>180,000</u>	<u>154,480</u>	<u>153,180</u>
Total Revenues	<u>1,419,963</u>	<u>1,316,630</u>	<u>1,369,700</u>
Operating expenditures			
Salaries & benefits	699,000	780,944	709,212
Service delivery	307,664	261,891	136,506
Asset maintenance			
Supplies and operating costs	300,592	454,169	331,474
Utilities	141,000	282,049	247,370
Sludge removal	43,500	79,773	22,232
Construction costs	<u>98,000</u>	<u>28,921</u>	<u>58,956</u>
Total Expenditures	<u>1,589,756</u>	<u>1,887,747</u>	<u>1,505,750</u>
Deficit	(169,793)	(571,117)	(136,050)
Cumulative deficit - beginning of year	<u>(2,144,113)</u>	<u>(2,144,113)</u>	<u>(2,008,063)</u>
Cumulative deficit - end of year	<u>\$(2,313,906)</u>	<u>\$(2,715,230)</u>	<u>\$(2,144,113)</u>

MOHAWK COUNCIL OF AKWESASNE
Revenues and Expenditures Schedule
Program and Service - Q00A - Pharmacy - Drugs
Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Set contribution	\$ -	\$ 522,020	\$ -
Plus: Deferred revenue - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>522,020</u>	<u>-</u>
Operating expenditures			
Pharmacy - drugs	<u>-</u>	<u>522,020</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>522,020</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule**

Program and Service - Q3AX, Q2AL, Q3TH, Q3UO, Q3BH, Q3CD - Roads and Bridges, Infrastructure Program,
Management (Wade Lafrance)

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Fixed contribution - Q2AL-001	\$ 1,000	\$ 1,000	\$ -
ISC - Fixed contribution - Q3HT-001	1,000	1,000	-
ISC - Fixed contribution - Q3UO-001	296,000	296,000	-
ISC - Fixed contribution - Q3BH-001	1,000	1,000	-
ISC - Fixed contribution - Q3CD-002	1,000	1,000	-
ISC - Fixed contribution - Q3CD-001	200,000	200,000	-
ISC - Fixed contribution - Q3CD-005	12,000	12,000	-
ISC - Fixed contribution - Q3AX-002	1,188,000	1,188,000	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(93,916)</u>	<u>-</u>
Total Revenues	<u>1,700,000</u>	<u>1,606,084</u>	<u>-</u>
Operating expenditures			
Site work	1,662,500	1,572,004	-
Engineering and design	30,000	27,359	-
Soils	<u>7,500</u>	<u>6,721</u>	<u>-</u>
Total Expenditures	<u>1,700,000</u>	<u>1,606,084</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule**

Program and Service - Q3AX, Q3CD-003, Q3CD-004, Q3HV & Q3UO - Roads and Bridges, Infrastructure Program
Management (Park Street & Hilltop Drive)

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Fixed contribution - Q3AX-001	\$ 2,864	\$ 2,864	\$ 5,000
ISC - Fixed contribution - Q3HV-001	1,000	1,000	-
ISC - Fixed contribution - Q3CD-001	-	-	5,000
ISC - Fixed contribution - Q3CD-002	-	-	5,000
ISC - Fixed contribution - Q3CD-003	1,000	1,000	-
ISC - Fixed contribution - Q3CD-004	98,000	98,000	-
ISC - Flexible contribution - Q3TD	-	-	2,105,590
ISC - Flexible contribution - Q3UO-002	397,136	397,136	5,000
Plus: Deferred revenue - beginning of year	1,311,963	1,311,963	-
Less: Deferred revenue - end of year - Q3TD	<u>-</u>	<u>(483,228)</u>	<u>(1,311,963)</u>
Total Revenues	<u>1,811,963</u>	<u>1,328,735</u>	<u>813,627</u>
Operating expenditures			
Salaries & benefits	40,000	39,061	28,755
Engineering and design	30,000	33,603	40,357
Soils	7,500	6,987	5,800
General contracting	1,734,463	1,249,084	738,444
Miscellaneous	<u>-</u>	<u>-</u>	<u>271</u>
Total Expenditures	<u>1,811,963</u>	<u>1,328,735</u>	<u>813,627</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE
Revenues and Expenditures Schedule
Program and Service - Q2HL - Cost Capacity Building
Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ 254,361	\$ 254,361	\$ 64,185
Less: Deferred revenue - end of year	<u>-</u>	<u>(187,714)</u>	<u>-</u>
Total Revenues	<u>254,361</u>	<u>66,647</u>	<u>64,185</u>
Operating expenditures			
Salaries & benefits	175,000	59,792	29,307
Community outreach and travel	10,000	3,608	-
Operating costs	<u>104,239</u>	<u>38,125</u>	<u>-</u>
Total Expenditures	<u>289,239</u>	<u>101,525</u>	<u>29,307</u>
Surplus (deficit)	(34,878)	(34,878)	34,878
Cumulative surplus - beginning of year	<u>-</u>	<u>34,878</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ (34,878)</u>	<u>\$ -</u>	<u>\$ 34,878</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2FR - Jordan's Principle - Education

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ 279,945	\$ 279,945	\$ 71,496
ISC - Flexible contribution receivable	-	85,898	-
Add: Deferred revenue - beginning of year	71,496	71,496	665,150
Less: Deferred revenue - end of year	<u>-</u>	<u>-</u>	<u>(71,496)</u>
Total Revenues	<u>351,441</u>	<u>437,339</u>	<u>665,150</u>
Operating expenditures			
Salaries and benefits	550,000	487,288	536,835
Supplies and services	<u>186,646</u>	<u>97,816</u>	<u>128,315</u>
Total Expenditures	<u>736,646</u>	<u>585,104</u>	<u>665,150</u>
Deficit	(385,205)	(147,765)	-
Cumulative deficit - beginning of year	<u>(13,085)</u>	<u>(13,085)</u>	<u>(13,085)</u>
Cumulative deficit - end of year	<u>\$ (398,290)</u>	<u>\$ (160,850)</u>	<u>\$ (13,085)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q22T - Iakhihsohtha Supportive Care

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ 600,000
Plus: Deferred revenue - beginning of year	255,256	255,256	-
Less: Deferred revenue - end of year	<u>-</u>	<u>-</u>	<u>(255,256)</u>
Total Revenues	<u>255,256</u>	<u>255,256</u>	<u>344,744</u>
Operating expenditures			
Salaries and benefits	27,562	-	32,438
Program supplies	27,259	4,257	22,741
Equipment purchases	200,435	197,296	283,668
Building repairs	<u>-</u>	<u>53,703</u>	<u>5,897</u>
Total Expenditures	<u>255,256</u>	<u>255,256</u>	<u>344,744</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q262 & Q263 - Education Research & Innovation

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution - Q262	\$ -	\$ -	\$ 24,750
ISC - Fixed contribution - Q263	-	-	56,100
Plus: Deferred revenue - beginning of year	46,683	46,683	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(46,683)</u>	<u>(46,683)</u>
Total Revenues	<u>46,683</u>	<u>-</u>	<u>34,167</u>
Operating expenditures			
Project costs	<u>46,683</u>	<u>-</u>	<u>34,167</u>
Total Expenditures	<u>46,683</u>	<u>-</u>	<u>34,167</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q24F - First Nation School Formula

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ 1,063,354
Plus: Deferred revenue - beginning of year	67,930	67,930	-
Less: Deferred revenue - end of year	<u>-</u>	<u>-</u>	<u>(67,930)</u>
Total Revenues	<u>67,930</u>	<u>67,930</u>	<u>995,424</u>
Operating expenditures			
Salaries and benefits	67,930	67,930	506,892
Operating costs	<u>-</u>	<u>-</u>	<u>488,532</u>
Total Expenditures	<u>67,930</u>	<u>67,930</u>	<u>995,424</u>
Surplus (deficit)	-	-	-
Cumulative surplus - beginning of year	<u>420</u>	<u>420</u>	<u>420</u>
Cumulative surplus - end of year	<u>\$ 420</u>	<u>\$ 420</u>	<u>\$ 420</u>

MOHAWK COUNCIL OF AKWESASNE
Revenues and Expenditures Schedule
Program and Service - Q275 - Education Agreements
Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ 171,513
Plus: Deffered revenue - beginning of year	171,513	171,513	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(122,830)</u>	<u>(171,513)</u>
Total Revenues	<u>171,513</u>	<u>48,683</u>	<u>-</u>
Operating expenditures			
Salaries and benefits	55,650	9,000	-
Community information sessions	61,050	2,000	-
AMBE mgmt/principle information sessions	20,141	-	-
Employee information sessions	12,300	37,683	-
Administration fees	<u>22,372</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>171,513</u>	<u>48,683</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative deficit - beginning of year	<u>-</u>	<u>(1,653)</u>	<u>(1,653)</u>
Cumulative deficit - end of year	<u>\$ -</u>	<u>\$ (1,653)</u>	<u>\$ (1,653)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2I6 - COVID-19 - Safe Restart - Post-Secondary Education - First Nations

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ 600,680
Plus: Deferred revenue - beginning of year	1,280,680	1,280,680	680,000
Less: Deferred revenue - end of year	<u>-</u>	<u>(326,555)</u>	<u>(1,280,680)</u>
Total Revenues	<u>1,280,680</u>	<u>954,125</u>	<u>-</u>
Operating expenditures			
Salaries & benefits	-	21,583	-
Program supplies	128,068	42,898	-
Client workshops	-	43,886	-
Equipment	128,068	291,666	-
Allocation to property, plant & equipment	1,024,544	150,275	-
Purchased services	<u>-</u>	<u>403,817</u>	<u>-</u>
Total Expenditures	<u>1,280,680</u>	<u>954,125</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2BW-002 - Community Based Initiative - Child Welfare Jurisdictional Initiative

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ -
Add: Deferred revenue beginning of year	-	877,307	877,307
Less: Deferred revenue end of year	<u>-</u>	<u>(781,040)</u>	<u>(877,307)</u>
Total Revenues	<u>-</u>	<u>96,267</u>	<u>-</u>
Operating expenditures			
Workshops	-	4,196	-
Program supplies and miscellaneous expenses	-	2,001	-
Community sustainability expenses	<u>-</u>	<u>90,070</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>96,267</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: A budget was not prepared for this funding in 2022/2023.

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2C0-003 & Q2C0-004 - Operations - Child and Family Services - Remoteness

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
Plus: Deferred revenue - beginning of year	\$ 1,408,798	\$ 1,408,798	\$ 1,408,798
Less: Deferred revenue - end of year	<u>-</u>	<u>-</u>	<u>(1,408,798)</u>
Total Revenues	<u>1,408,798</u>	<u>1,408,798</u>	<u>-</u>
Operating expenditures			
Workshops	10,000	13,967	-
Program supplies	50,000	51,683	-
Special activities - community sustainability	<u>1,348,798</u>	<u>1,343,148</u>	<u>-</u>
Total Expenditures	<u>1,408,798</u>	<u>1,408,798</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q2C0-002 - Operations - Band Rep

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ 284,494
Plus: Deferred revenue - beginning of year	319,631	319,631	379,259
Less: Deferred revenue - end of year	<u>-</u>	<u>-</u>	<u>(319,631)</u>
Total Revenues	<u>319,631</u>	<u>319,631</u>	<u>344,122</u>
Operating expenditures			
Salaries & benefits	319,631	319,631	246,232
Travel & training	-	-	10,890
Program supplies	-	-	23,216
Equipment	-	-	22,401
Consulting	-	-	5,179
Professional fees	-	-	6,329
Facility costs	<u>-</u>	<u>-</u>	<u>29,875</u>
Total Expenditures	<u>319,631</u>	<u>319,631</u>	<u>344,122</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Fixed contribution - Q2C0-002 ceased in 2022-23 and replaced with Flex contribution -Q2C7.

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q3AD - Capacity and Innovation

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
Plus: Deferred revenue - beginning of year	\$ 25,906	\$ 25,906	\$ 48,453
Less: Deferred revenue - end of year	<u>-</u>	<u>(25,906)</u>	<u>(25,906)</u>
Total Revenues	<u>25,906</u>	<u>-</u>	<u>22,547</u>
Operating expenditures			
General contractor costs	<u>25,906</u>	<u>-</u>	<u>22,547</u>
Total Expenditures	<u>25,906</u>	<u>-</u>	<u>22,547</u>
Surplus (deficit)	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative deficit - beginning of year	<u>(3,047)</u>	<u>(3,047)</u>	<u>(3,047)</u>
Cumulative deficit - end of year	<u><u>\$ (3,047)</u></u>	<u><u>\$ (3,047)</u></u>	<u><u>\$ (3,047)</u></u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q38M - On Reserve Housing - Major Renovations

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution receivable	\$ -	\$ -	\$ 200,000
Plus: Deferred revenue - beginning of year	200,000	200,000	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(59,677)</u>	<u>(200,000)</u>
Total Revenues	<u>200,000</u>	<u>140,323</u>	<u>-</u>
Operating expenditures			
General contracting costs	<u>200,000</u>	<u>140,323</u>	<u>-</u>
Total Expenditures	<u>200,000</u>	<u>140,323</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q3SY - COVID-19 - ICSF 3 - Infrastructure

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
Plus: Deferred revenue - beginning of year	\$ 1,636,604	\$ 1,636,604	\$ 1,649,130
Less: Deferred revenue - end of year	<u>-</u>	<u>-</u>	<u>(1,636,604)</u>
Total Revenues	<u>1,636,604</u>	<u>1,636,604</u>	<u>12,526</u>
Operating expenditures			
Door locking system/Fire system	830,949	764,214	12,526
Roof replacement	805,655	837,930	-
Condensor	<u>-</u>	<u>34,460</u>	<u>-</u>
Total Expenditures	<u>1,636,604</u>	<u>1,636,604</u>	<u>12,526</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q3AU - Fire Truck Replacement

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ 468,731
Add: Deferred revenue - beginning of year	468,731	468,731	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(468,731)</u>	<u>(468,731)</u>
Total Revenues	<u>468,731</u>	<u>-</u>	<u>-</u>
Capital expenditures			
Fire truck	<u>468,731</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>468,731</u>	<u>-</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q3BJ - Municipal Services

Year ended March 31, 2023

	<u>Budget</u> <u>2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Fixed contribution	\$ -	\$ -	\$ 664,464
Add: Deferred revenue beginning of year	664,464	664,464	-
Less: Deferred revenue - end of year	<u>-</u>	<u>(496,251)</u>	<u>(664,464)</u>
Total Revenues	<u>664,464</u>	<u>168,213</u>	<u>-</u>
Operating Expenditures			
Design	150,000	-	-
Systems implementation	150,000	-	-
Equipment	190,000	74,803	-
Capital repairs	144,464	74,780	-
Purchased services	<u>30,000</u>	<u>18,630</u>	<u>-</u>
Total Expenditures	<u>664,464</u>	<u>168,213</u>	<u>-</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - QZ80 & QZ81 - Inherent Right & Government Capacity Development

Year ended March 31, 2023

	Budget 2023	2023	2022
Revenues			
ISC - Fixed Contribution - QZ80	\$ -	\$ -	\$ 648,569
ISC - Fixed Contribution - QZ81	-	-	416,390
CIRNAC - Funding 22/23	-	496,569	-
Add: Deferred revenue - beginning of year - QZ80	167,668	167,668	117,108
Add: Deferred revenue - beginning of year - QZ81	728,552	728,552	577,026
Less: Deferred revenue - end of year - QZ80	-	(84,854)	(167,668)
Less: Deferred revenue - end of year - QZ81	-	(76,075)	(728,552)
Less: Repayable - QZ81	-	(531,374)	-
Total Revenues	<u>896,220</u>	<u>700,486</u>	<u>862,873</u>
Operating expenditures			
Salaries & benefits	263,568	273,183	334,355
Professional & advisory services	115,000	94,064	131,469
Honoraria	3,075	1,438	-
Community consultation	-	34,100	8,095
Travel	5,000	139	-
Staff development & workshops	5,000	414	1,963
Equipment related costs	-	7,502	14,196
Administration - office costs	33,471	83,861	81,416
Program Supplies	-	-	3,756
Advertising	-	-	22,759
Main table	6,895	23,200	-
Capacity table - Governance code	41,100	30,669	-
Capacity table - Entewatatha:wi Advisory	12,350	2,138	-
Land Code Task Force	14,620	12,483	1,300
Fiscal Relations - Working Table	2,700	1,487	-
Community Engagement & Governance	6,305	7,166	2,645
Negotiation table - Main table	-	23,200	-
Projects	<u>63,560</u>	<u>128,642</u>	<u>260,919</u>
Total Expenditures	<u>572,644</u>	<u>700,486</u>	<u>862,873</u>
Surplus (deficit)	323,576	-	-
Cumulative deficit - beginning of year	<u>(234,007)</u>	<u>(234,007)</u>	<u>(234,007)</u>
Cumulative surplus (deficit) - end of year	<u>\$ 89,569</u>	<u>\$ (234,007)</u>	<u>\$ (234,007)</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - Q350 - A&C - Wastewater - \$1.5M (19/20)

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
Add: Deferred revenue - beginning of year	\$ 96,463	\$ 96,463	\$ 99,963
Less: Deferred revenue - end of year	<u>-</u>	<u>(96,463)</u>	<u>(96,463)</u>
Total Revenues	<u>96,463</u>	<u>-</u>	<u>3,500</u>
Capital project expenditures			
Construction costs	<u>96,463</u>	<u>-</u>	<u>3,500</u>
Total Expenditures	<u>96,463</u>	<u>-</u>	<u>3,500</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE

Revenues and Expenditures Schedule

Program and Service - NTU1 - Local Roads and Bridges - River Road

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
Add: 2017-18 Receivable not previously recognized	\$ -	\$ 59,057	\$ -
Add: Deferred revenue - beginning of year	145,777	145,777	152,605
Less: Deferred revenue - end of year	<u>-</u>	<u>(204,834)</u>	<u>(145,777)</u>
Total Revenues	<u>145,777</u>	<u>-</u>	<u>6,828</u>
Capital project expenditures			
Construction costs	<u>145,777</u>	<u>-</u>	<u>6,828</u>
Total Expenditures	<u>145,777</u>	<u>-</u>	<u>6,828</u>
Surplus (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MOHAWK COUNCIL OF AKWESASNE**Revenues and Expenditures Schedule**

Program and Service - Q2KQ-001 - Community Based Initiative - Community Based Prevention

Year ended March 31, 2023

	<u>Budget 2023</u>	<u>2023</u>	<u>2022</u>
Revenues			
ISC - Flexible contribution	\$ -	\$ -	\$ 551,218
Add: Deferred revenue - beginning of year	1,425,756	1,425,756	874,538
Less: Deferred revenue - end of year	-	-	(1,425,756)
Total Revenues	<u>1,425,756</u>	<u>1,425,756</u>	<u>-</u>
Operating expenditures			
Equipment and software purchases	900,000	948,000	-
Workshops	10,000	4,765	-
Program supplies and purchased services	115,756	89,410	-
Community sustainability expenses	<u>400,000</u>	<u>383,581</u>	<u>-</u>
Total Expenditures	<u>1,425,756</u>	<u>1,425,756</u>	<u>-</u>
Surplu (deficit)	-	-	-
Cumulative surplus (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cumulative surplus (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MOHAWK COUNCIL OF AKWESASNE
INDIGENOUS SERVICES CANADA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023**

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the financial information is based on the historical cost basis, reflecting cash transactions with the addition of:

- Receivables from government and other government organizations
- Accounts payable and accrued liabilities
- Deferred revenues