

Kanesatake Health Center Inc.
Financial Statements
March 31, 2024

Kanesatake Health Center Inc.
Contents

For the year ended March 31, 2024

	Page
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Accumulated Surplus.....	3
Statement of Change in Net Financial Assets.....	4
Statement of Cash Flows.....	5
Notes to the Financial Statements	6
Schedules	
Schedule 1 - Schedule of Tangible Capital Assets.....	13
Schedule 2 - Schedule of Expenses by Object.....	14
Schedule 3 - Schedule of Segment Revenue and Expenses.....	15
Schedule 4 - Schedule of Revenue and Expenses - Block Funded Programs.....	17
Schedule 5 - Schedule of Revenue and Expenses - Fixed, Set and Flexible Funded Programs	18
Schedule 6 - Schedule of Revenue and Expenses - Services to Seniors.....	19
Schedule 7 - Schedule of Revenue and Expenses - First Line Services.....	20
Schedule 8 - Schedule of Revenue and Expenses - Covid Programs and Support.....	21
Schedule 9 - Schedule of Revenue and Expenses - Other Programs.....	22
Schedule 10 - Schedule of Revenue and Expenses - Administration.....	23
Schedule 11 - Schedule of Revenue and Expenses - Capital Fund.....	24
Schedule 12 - Schedule of Revenue and Expenses - Restricted Fund.....	25

Independent Auditor's Report

To the Members and Directors of Kanesatake Health Center Inc.:

Opinion

We have audited the financial statements of Kanesatake Health Center Inc. (the "Organization"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, accumulated surplus, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2024, and the results of its 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 Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Montréal, Québec

January 14, 2024

MNP LLP¹

¹ By CPA auditor, public accountancy permit No. A124849

Kanesatake Health Center Inc.
Statement of Financial Position

As at March 31, 2024

	2024	2023
Financial assets		
Cash (Note 4)	10,362,543	9,426,664
Accounts receivable (Note 5)	2,643,419	972,757
Total of financial assets	13,005,962	10,399,421
Liabilities		
Accounts payable and accruals (Note 6)	461,697	398,740
Deferred revenue (Note 7)	7,852,748	5,382,273
Funding advance (Note 8)	-	778,755
Total of liabilities	8,314,445	6,559,768
Net financial assets	4,691,517	3,839,653
Contingencies (Note 9)		
Subsequent events (Note 21)		
Non-financial assets		
Tangible capital assets (Note 10) (Schedule 1)	911,820	583,299
Prepaid expenses and deposits	285,511	41,937
Total non-financial assets	1,197,331	625,236
Accumulated surplus (Note 13)	5,888,848	4,464,889

Approved on behalf of the Board of Directors

e-Signed by Ellen Filippelli

2024-12-25 16:53:07:07 EST

Director

e-Signed by Samantha Pepin

2025-01-14 08:40:40:40 EST

Director

The accompanying notes are an integral part of these financial statements

Kanesatake Health Center Inc.
Statement of Operations
For the year ended March 31, 2024

	<i>Schedules</i>	<i>2024 Budget</i>	<i>2024</i>	<i>2023</i>
Revenue				
Indigenous Services Canada (Note 12)		9,062,005	10,142,723	10,564,435
FNQLHSSC		-	-	17,945
Mohawk Council Kanesatake (Note 12)		220,494	218,747	699,045
Economic Development Agency of Canada (Note 12)		-	47,000	-
Other revenue		-	51,527	31,406
Rental income		95,000	148,997	97,234
Deferred revenue - prior year		-	5,382,273	1,889,706
Deferred revenue - current year		-	(7,852,748)	(5,382,273)
Repayment of funding		-	-	(10,000)
		9,377,499	8,138,519	7,907,498
Program expenses				
Block Funded Programs	4	2,115,566	1,572,553	1,433,633
Fixed, Set and Flexible Funded Programs	5	754,110	723,624	591,700
Services to Seniors	6	949,950	1,238,015	1,294,981
First Line Services	7	2,217,934	1,809,659	1,508,125
Covid Programs and Support	8	241,140	-	22,049
Other Programs	9	216,494	347,113	147,528
Administration	10	892,672	600,602	390,550
Capital Fund	11	-	130,355	129,499
Total expenses (Schedule 2)		7,387,866	6,421,921	5,518,065
Surplus before other items		1,989,633	1,716,598	2,389,433
Other income (expense)				
Contribution to Listuguj Mig'maq Government		-	-	(142,252)
Recovery of prior year funding		-	-	16,839
Asset under development costs		-	(292,639)	(1,042,921)
		-	(292,639)	(1,168,334)
Surplus		1,989,633	1,423,959	1,221,099

The accompanying notes are an integral part of these financial statements

Kanesatake Health Center Inc.
Statement of Accumulated Surplus

For the year ended March 31, 2024

	2024	2023
Accumulated surplus, beginning of year	4,464,889	3,243,790
Surplus	1,423,959	1,221,099
Accumulated surplus, end of year	5,888,848	4,464,889

The accompanying notes are an integral part of these financial statements

Kanesatake Health Center Inc.
Statement of Change in Net Financial Assets

For the year ended March 31, 2024

	2024	2024	2023
	<i>Budget</i>		
Annual surplus	1,989,633	1,423,959	1,221,099
Purchases of tangible capital assets	-	(458,876)	(180,121)
Amortization of tangible capital assets of tangible capital assets	-	130,355	129,499
Acquisition of prepaid expenses and deposits	-	(285,511)	(41,937)
Use of prepaid expenses	-	41,937	61,658
Increase (decrease) in net financial assets	1,989,633	851,864	1,190,198
Net financial assets, beginning of year	3,839,653	3,839,653	2,649,455
Net financial assets, end of year	5,829,286	4,691,517	3,839,653

The accompanying notes are an integral part of these financial statements

Kanesatake Health Center Inc.
Statement of Cash Flows
For the year ended March 31, 2024

	2024	2023
Cash provided by (used for) the following activities		
Operating activities		
Cash receipts from contributors	8,119,162	12,124,610
Cash paid to suppliers	(2,488,855)	(2,688,672)
Cash paid to employees	(4,235,552)	(3,825,572)
	1,394,755	5,610,366
Capital activities		
Purchases of tangible capital assets	(458,876)	(180,121)
	935,879	5,430,245
Increase (decrease) in cash resources	935,879	5,430,245
Cash resources, beginning of year	9,426,664	3,996,419
Cash resources, end of year	10,362,543	9,426,664

The accompanying notes are an integral part of these financial statements

1. Operating status

Kanesatake Health Center Inc. (the "Organization") is incorporated as a not-for-profit organization on August 15, 2006 under Part II of the Canada Business Corporations Act and is exempt from tax under Section 149 of the Income Tax Act.

The purpose of the Organization is to provide health services to members of the Kanesatake community through the operation of a health facility center.

2. Change in accounting policy

The Organization adopted the following recommendation, as set out in the Canadian public sector accounting standards.

Revenue

Effective April 1, 2023, the Organization adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

3. Significant accounting policies

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

Basis of presentation

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

Segments

The Organization conducts its business through seven reportable segments:

- Block funded health programs;
- Fixed, Set and Flexible health programs;
- First line services;
- COVID Support programs
- Other health programs;
- Administration;
- Capital.

These operating segments are established by senior management to facilitate the achievement of the Organization's long-term objectives, to aid in resource allocation decisions and to assess the Organization's operational performance.

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

3. Significant accounting policies (Continued from previous page)

Segments (Continued from previous page)

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 3, *Significant accounting policies*.

Asset classification

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

Net financial assets

The Organization's financial statements are presented so as to highlight net financial assets as the measurement of financial position. The net financial assets (net debt) of the Organization is determined by its financial assets less its liabilities. Net financial assets combined with non-financial assets comprise a second indicator of financial position, accumulated surplus.

Cash and cash equivalents

Cash and cash equivalent include balances with banks and short-term investments with maturities of three months or less.

Tangible capital assets

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

Amortization

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Methods	Rate
Buildings	straight-line	20 years
Building improvements	straight-line	5 years
Vehicles	straight-line	3 years
Equipment	declining balance	20 %
Furniture & fixtures	declining balance	20 %

Long-lived assets

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

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

Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

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

Measurement uncertainty *(Continued from previous page)*

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in surplus in the year in which they become known.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be significant. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the years in which they become known.

Revenue recognition

Government Transfers

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

Externally restricted revenue

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

Revenue from transactions with performance obligations is recognized when the Organization satisfies a performance obligation by providing the promised goods or services to a payor. The performance obligation is evaluated as being satisfied either over a period of time or at a point in time.

The Organization recognizes rental income on a straight-line basis over the period of the rental agreement.

Employee future benefits

The Organization's employee future benefit programs consist of a defined benefit plan.

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

Organization contributions to the defined contribution plan are expensed as incurred.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

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

With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

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

All financial assets except derivatives are tested annually for impairment. Management considers recent collection experience in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

Kanesatake Health Center Inc.
Notes to the Financial Statements
For the year ended March 31, 2024

3. Significant accounting policies (Continued from previous page)

Financial instruments (Continued from previous page)

The Organization has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses).

4. Cash

Included in cash is \$1,059,367 (2023 - \$1,059,367) restricted as described in Note 14.

5. Accounts receivable

	2024	2023
Indigenous Services Canada	2,321,429	667,184
Sales taxes receivable	47,206	30,034
Other accounts receivable	35,748	20,151
Mohawk Council of Kanestatake	237,241	237,443
FNQLHSSC	1,795	17,945
	2,643,419	972,757

6. Accounts payable and accruals

	2024	2023
Accounts payable and accrued liabilities	156,484	155,122
Accrued salaries and benefits	225,054	163,459
Unspent government transfers	80,159	80,159
	461,697	398,740

7. Deferred revenue

Deferred revenue consists of unspent government transfers received under various programs for which the Organization did not fully expend the amounts received during the year, and can be used in the subsequent year.

The following table represents changes in the deferred revenue balance attributable to each major category of external restrictions:

	Balance, beginning of 2024	Contributions received in 2024	Contributions recognized in 2024	Balance, end of 2024
Indigenous Services Canada	4,791,732	6,667,766	4,136,180	7,323,318
FNQLHSSC	17,945	-	-	17,945
Mohawk Council of Kanestatake	572,596	218,747	320,273	471,070
Economic Development Agency of Canada	-	47,000	6,585	40,415
	5,382,273	6,933,513	4,463,038	7,852,748

Kanesatake Health Center Inc.
Notes to the Financial Statements
For the year ended March 31, 2024

8. Funding advance

Included in funding advance is \$Nil (2023 - \$778,755) funding received from Indigenous Services Canada authorized for the following fiscal year.

9. Contingencies

The Organization has entered into contribution agreements with various government departments. Funding received under these contribution agreements may be subject to repayment upon review by the funder.

The Organization also has various ongoing disputes with former employees which are unresolved but the effect of which are not expected to be significant.

10. Tangible capital assets

The tangible capital assets reconciliation is included in Schedule 1.

11. Asset under development costs

Asset under development costs consists of construction and other related costs related to the multi-purpose Community Center building which is on Kanesatake land. As the organization will not ultimately acquire control of the building, and the building itself will be a community owned building, no asset has been recorded on the books of the Organization related to these costs, and the amounts incurred has been recorded as an expense. The Organization is expected to contribute the asset to the Mohawk Council of Kanesatake in the following year. The costs incurred to date categorized by classification are:

	2024	2023
Building & building structures	806,566	806,566
Furniture, fixtures and other equipment	528,994	236,355
	1,335,560	1,042,921

12. Government transfers

During the year, the Organization recognized the following government transfers:

	<i>Operating Transfers</i>	<i>Deferrals and repayment</i>	2024	2023
Indigenous Services Canada	10,142,723	(2,531,586)	7,611,137	7,652,409
Mohawk Council of Kanesatake	218,747	101,526	320,273	126,449
Economic Development Agency of Canada	47,000	(40,415)	6,585	-
	10,408,470	(2,470,475)	7,937,995	7,778,858

Kanesatake Health Center Inc.
Notes to the Financial Statements
For the year ended March 31, 2024

13. Accumulated operating surplus

Accumulated operating surplus consists of the following:

	2024	2023
Equity in tangible capital assets		
Balance, beginning of year	583,299	532,677
Additions to tangible capital assets	458,876	180,121
Amortization of tangible capital assets	(130,355)	(129,499)
	911,820	583,299
Surplus		
Balance, beginning of year	2,822,223	1,651,746
Annual surplus (deficit)	1,423,959	1,221,099
Transfer from capital asset fund	(328,521)	(50,622)
	3,917,661	2,822,223
Restricted Fund (Note 14)		
Balance, beginning of year	1,059,367	1,059,367
	5,888,848	4,464,889

14. Restricted fund

	2024	2023
First Nation Child and Family Services	8,588	8,588
Health services	1,050,779	1,050,779
	1,059,367	1,059,367

15. Pension plan

Multi-employer plans

The Organization participates in a multi-employer benefit plan on behalf of its employees. The Organization's contributions to this plan and corresponding expense totaled \$379,349 (2023 – \$337,949).

16. Economic dependence

Kanesatake Health Center receives 96% (2023 - 92%) of its revenue from Indigenous Services Canada. The ability of the Organization to continue operations is dependent upon the Government of Canada's continued financial commitments.

17. Financial Instruments

The Organization as part of its operations carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

Liquidity Risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset. The Organization enters into transactions to purchase goods and services on credit for which repayment is required at various maturity dates. Liquidity risk is measured by reviewing the Organization's future net cash flows for the possibility of negative net cash flow.

The Organization manages the liquidity risk resulting from its accounts payable by regularly monitoring actual expenditures against budgeted amounts.

Credit Risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations.

Risk management

The Organization manages its credit risk by performing regular credit assessments of its customers and providing allowances for potentially uncollectible accounts receivable.

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

18. Commitments

The Organization has entered into a commitment to purchase a medical vehicle for an approximate cost of \$140,000.

19. Comparative figures

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

20. Budget information

The disclosed budget information has been approved by the Board of Directors of the Kanesatake Health Center Inc. at a meeting held on April 4, 2023.

21. Subsequent event

Subsequent to year-end, the Organization has purchased two properties for an aggregate cost of \$4,200,000 which will be used for a land-based education project.

Kanesatake Health Center Inc.
Schedule 1 - Schedule of Tangible Capital Assets

For the year ended March 31, 2024

	<i>Buildings</i>	<i>Building improvements</i>	<i>Vehicles</i>	<i>Equipment</i>	<i>Furniture & Fixtures</i>	<i>2024</i>	<i>2023</i>
Cost							
Balance, beginning of year	1,185,609	17,778	432,815	231,346	200,377	2,067,925	1,887,804
Acquisition of tangible capital assets	425,643	-	-	33,233	-	458,876	180,121
Balance, end of year	1,611,252	17,778	432,815	264,579	200,377	2,526,801	2,067,925
Accumulated amortization							
Balance, beginning of year	823,837	17,778	368,794	161,395	112,822	1,484,626	1,355,127
Annual amortization	69,922	-	17,314	25,608	17,511	130,355	129,499
Balance, end of year	893,759	17,778	386,108	187,003	130,333	1,614,981	1,484,626
Net book value of tangible capital assets	717,493	-	46,707	77,576	70,044	911,820	583,299
Net book value of tangible capital assets	361,772	-	64,021	69,951	87,555	583,299	2023

Kanesatake Health Center Inc.
Schedule 2 - Schedule of Expenses by Object

For the year ended March 31, 2024

	2024	2023
Expenses by object		
Amortization of tangible capital assets	130,355	129,499
Audit and accounting fees	62,995	79,095
Bad debts	16,246	-
Interest and bank charges	1,048	1,127
Computer equipment and software	75,270	59,525
Program activities	521,299	415,558
Service contracts	39,461	35,598
Direct services	207,580	132,393
Electricity	83,291	72,547
Equipment leasing	23,668	21,496
Equipment repairs and maintenance	163,217	93,731
Membership fees	307	870
Honorarium	125	-
Insurance	59,614	49,242
Medical supplies	22,164	23,650
Janitorial supplies	56,217	33,706
Office	58,995	55,508
Printing and translation	14,114	18,348
Postage	5,225	4,408
Professional development	7,830	19,559
Professional fees	193,051	102,039
Professional fees - nurses	16,448	15,589
Payroll service fees	4,755	4,224
Resource materials / subscriptions	3,621	4,933
Salaries & benefits	4,235,552	3,825,572
Telecommunications	67,012	48,276
Training	-	29
Travel	84,978	55,030
Vehicle	82,415	72,896
Snow removal	5,527	5,195
Specialized materials	38,316	31,791
Fuel medical vans	21,042	27,377
Nutritional supplies	120,183	79,254
	6,421,921	5,518,065

Kanesatake Health Center Inc.
Schedule 3 - Schedule of Segment Revenue and Expenses

For the year ended March 31, 2024
(Unaudited)

	<i>Sch</i>	<i>ISC Revenue</i>	<i>Other Revenue</i>	<i>Total Revenues</i>	<i>Total Expenses</i>	<i>Transfers between programs</i>	<i>Schedule Surplus (Deficit)</i>	<i>Prior Year Schedule Surplus (Deficit)</i>
Operating Segments								
Block Funded Programs	4	2,678,150	-	2,678,150	1,572,553	114,900	1,220,497	1,008,275
Fixed, Set and Flexible Funded Programs	5	799,005	(99,133)	699,872	723,624	(220,788)	(244,540)	(64,294)
Services to Seniors	6	1,352,790	138	1,352,928	1,238,015	(239,088)	(124,175)	(259,844)
First Line Services	7	4,527,307	(2,569,648)	1,957,659	1,809,659	(148,000)	-	-
Covid Programs and Support	8	-	-	-	-	-	-	-
Other Programs	9	-	364,879	364,879	347,113	(4,000)	13,766	(15,488)
Administration	10	785,471	6,921	792,392	600,602	38,100	229,890	501,828
		10,142,723	(2,296,843)	7,845,880	6,291,566	(458,876)	1,095,438	1,170,477
Non-Operating segments								
Capital Fund	11	-	-	-	130,355	458,876	328,521	50,622
Restricted Fund	12	-	-	-	-	-	-	-
		-	-	-	130,355	458,876	328,521	50,622
Total		10,142,723	(2,296,843)	7,845,880	6,421,921	-	1,423,959	1,221,099

Kanesatake Health Center Inc.
Block Funded Programs
Schedule 4 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Revenue		
Indigenous Services Canada	2,678,150	2,474,944
Deferred revenue - prior year	2,005	-
Deferred revenue - current year	(2,005)	(2,005)
	2,678,150	2,472,939
Expenses		
Computer equipment and software	14,730	-
Program activities	42,660	82,731
Direct services	19,525	16,539
Equipment repairs and maintenance	3,213	3,704
Membership fees	-	225
Honorarium	125	-
Medical supplies	14,009	11,806
Internal administration fees	178,469	181,096
Printing and translation	-	7,105
Professional development	3,341	9,347
Professional fees	66,061	3,274
Professional fees - nurses	16,448	14,492
Resource materials / subscriptions	660	-
Salaries	972,727	756,757
Benefits	189,331	297,824
Travel	19,302	13,743
Vehicle insurance	1,326	1,360
Vehicle registration	347	334
Vehicle repairs / maintenance	3,767	2,082
Specialized materials	9,592	13,415
Fuel medical vans	440	761
Nutritional supplies	16,480	17,038
	1,572,553	1,433,633
Surplus before transfers	1,105,597	1,039,306
Transfers between programs	114,900	(31,031)
Surplus	1,220,497	1,008,275

Kanesatake Health Center Inc.
Fixed, Set and Flexible Funded Programs
Schedule 5 - Schedule of Revenue and Expenses

For the year ended March 31, 2024

	2024	2023
Revenue		
Indigenous Services Canada	799,005	2,324,396
Economic Development Agency of Canada	47,000	-
Repayment of funding	-	(10,000)
Deferred revenue - prior year	1,034,222	509,230
Deferred revenue - current year	(887,716)	(1,034,222)
	992,511	1,789,404
Expenses		
Computer equipment and software	9,355	13,230
Program activities	1,428	13,505
Service contracts	6,062	12,145
Direct services	153,606	61,666
Internal administration fees	7,000	119,210
Postage	600	-
Professional fees	41,128	15,611
Resource materials / subscriptions	-	2,839
Salaries	322,310	231,140
Benefits	14,108	7,125
Training	-	29
Travel - Health Care professionals	6,832	6,671
Taxi transportation	5,338	10,080
Public transportation	187	126
Travel	23,195	-
Vehicle insurance	3,379	3,379
Vehicle registration	1,673	1,619
Vehicle repairs / maintenance	28,832	22,854
Personal vehicle (contract \$0.45/km)	6,416	13,068
Personal vehicle (private \$.225/km)	21,821	20,396
Specialized materials	6,366	684
Fuel medical vans	20,602	25,023
Nutritional supplies	43,386	11,300
	723,624	591,700
Surplus before other items	268,887	1,197,704
Other income (expense)		
Contribution to Listuguj Mig'maq Government	-	(142,252)
Asset under development costs	(292,639)	(1,042,921)
	(292,639)	(1,185,173)
Surplus (deficit) before transfers	(23,752)	12,531
Transfers between programs	(220,788)	(76,825)
Deficit	(244,540)	(64,294)

Kanesatake Health Center Inc.
Services to Seniors
Schedule 6 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Revenue		
Indigenous Services Canada	1,352,790	1,150,374
Rental income	148,997	97,234
Deferred revenue - prior year	978,426	768,485
Deferred revenue - current year	(1,127,285)	(978,426)
	1,352,928	1,037,667
Expenses		
Program activities	7,341	9,073
Service contracts	2,801	8,282
Electricity	-	24,057
Equipment leasing	4,211	5,100
Equipment repairs and maintenance	87,307	33,925
Medical supplies	8,155	11,844
Janitorial supplies	9,952	12,714
Internal administration fees	-	18,950
Office	2,101	5,192
Professional development	-	1,802
Professional fees	5,916	-
Professional fees - nurses	-	1,097
Resource materials / subscriptions	75	-
Salaries	960,836	1,005,591
Benefits	74,700	94,554
Telecommunications	10,548	10,492
Travel	10,401	9,332
Specialized materials	7,202	2,128
Nutritional supplies	46,469	40,848
	1,238,015	1,294,981
Surplus (deficit) before transfers	114,913	(257,314)
Transfers between programs	(239,088)	(2,530)
Deficit	(124,175)	(259,844)

Kanesatake Health Center Inc.
First Line Services
Schedule 7 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Revenue		
Indigenous Services Canada	4,527,307	3,440,797
Mohawk Council Kanesatake	-	261,868
Deferred revenue - prior year	2,279,208	84,668
Deferred revenue - current year	(4,848,856)	(2,279,208)
	1,957,659	1,508,125
Expenses		
Program activities	348,848	291,327
Direct services	24,627	32,810
Equipment leasing	1,231	830
Equipment repairs and maintenance	56,137	31,667
Janitorial supplies	36,571	11,692
Internal administration fees	322,600	356,910
Office	13,541	4,419
Printing and translation	10,090	-
Postage	3,087	-
Professional development	4,489	8,410
Professional fees	26,036	12,600
Resource materials / subscriptions	660	(244)
Salaries	683,959	522,351
Benefits	203,059	214,196
Telecommunications	26,384	4,900
Travel	12,750	2,963
Vehicle insurance	5,292	3,758
Vehicle registration	2,320	1,614
Vehicle repairs / maintenance	7,242	2,432
Specialized materials	15,138	4,101
Nutritional supplies	5,598	1,389
	1,809,659	1,508,125
Surplus (deficit) before transfers	148,000	-
Transfers between programs	(148,000)	-
Surplus (deficit)	-	-

Kanesatake Health Center Inc.
Covid Programs and Support
Schedule 8 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Revenue		
Indigenous Services Canada	-	215,865
Deferred revenue - prior year	721,126	527,310
Deferred revenue - current year	(721,126)	(721,126)
	-	22,049
Expenses		
Professional fees	-	15,294
Specialized materials	-	6,755
	-	22,049
Surplus (deficit)	-	-

Kanesatake Health Center Inc.
Other Programs
Schedule 9 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Revenue		
FNQLHSSC	-	17,945
Other revenue	44,606	27,352
Mohawk Council Kanesatake	218,747	437,177
Deferred revenue - prior year	367,286	13
Deferred revenue - current year	(265,760)	(367,286)
	364,879	115,201
Expenses		
Program activities	108,944	1,008
Internal administration fees	6,614	6,614
Office	-	1,041
Professional fees	2,380	9,050
Salaries	216,519	118,325
Benefits	8,802	5,510
Telecommunications	88	500
Travel	3,766	241
Specialized materials	-	3,646
Fuel medical vans	-	1,593
	347,113	147,528
Surplus (deficit) before other items	17,766	(32,327)
Other income (expense)		
Recovery of prior year funding	-	16,839
Surplus (deficit) before transfers	17,766	(15,488)
Transfers between programs	(4,000)	-
Surplus (deficit)	13,766	(15,488)

Kanesatake Health Center Inc.
Administration
Schedule 10 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Revenue		
Indigenous Services Canada	785,471	958,059
Other revenue	6,921	4,054
	792,392	962,113
Expenses		
Audit and accounting fees	62,995	79,095
Bad debts	16,246	-
Interest and bank charges	1,048	1,127
Computer equipment and software	51,185	46,295
Program activities	12,078	17,914
Service contracts	30,598	15,171
Direct services	9,822	21,378
Electricity	83,291	48,490
Equipment leasing	18,226	15,566
Equipment repairs and maintenance	16,560	24,435
Membership fees	307	645
Insurance	59,614	49,242
Janitorial supplies	9,694	9,300
Internal administration fees	(514,683)	(682,780)
Office	43,353	44,856
Printing and translation	4,024	11,243
Postage	1,538	4,408
Professional fees	51,530	46,210
Payroll service fees	4,755	4,224
Resource materials / subscriptions	2,226	2,338
Salaries	514,334	492,707
Benefits	74,867	79,492
Telecommunications	29,992	32,384
Travel	3,207	11,874
Snow removal	5,527	5,195
Specialized materials	18	1,062
Nutritional supplies	8,250	8,679
	600,602	390,550
Surplus before transfers	191,790	571,563
Transfers between programs	38,100	(69,735)
Surplus	229,890	501,828

Kanesatake Health Center Inc.
Capital Fund
Schedule 11 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Expenses		
Amortization of tangible capital assets	130,355	129,499
Deficit before transfers	(130,355)	(129,499)
Transfers between programs	458,876	180,121
Surplus	328,521	50,622

Kanesatake Health Center Inc.
Restricted Fund
Schedule 12 - Schedule of Revenue and Expenses
For the year ended March 31, 2024

	2024	2023
Surplus (deficit)	-	-
