Kanesatake Health Center Inc.

Financial Statements

March 31, 2025

Contents

For the year ended March 31, 2025

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, 2025, and the statements of operations, accumulated surplus, changes in net financial assets and cash flows 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, 2025, 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

[1] By CPA auditor, public accountancy permit No. A124849

Kanesatake Health Center Inc.
Statement of Financial Position
As at March 31, 2025

	2025	*2024*
Financial assets		
Cash *(Note 3)*	**12,939,105**	10,362,543
Accounts receivable *(Note 4)*	**3,281,894**	2,643,419
Total of financial assets	**16,220,999**	13,005,962
Liabilities		
Accounts payable and accruals *(Note 5)*	**532,863**	461,697
Deferred revenue *(Note 6)*	**9,100,769**	7,852,748
Total of liabilities	**9,633,632**	8,314,445
Net financial assets	**6,587,367**	4,691,517
Contingencies *(Note 7)*		
Non-financial assets		
Tangible capital assets *(Note 8) (Schedule 1)*	**5,065,986**	911,820
Prepaid expenses and deposits	**106,207**	285,511
Total non-financial assets	**5,172,193**	1,197,331
Accumulated surplus *(Note 11)*	**11,759,560**	5,888,848

Approved on behalf of the Board of Directors

e-Signed by Sohenrise Paul Nicholas
2025-11-08 08:19:17:17 EST **Director**

e-Signed by Reriahsiio Isaiah Bonspille
2025-11-07 16:23:16:16 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, 2025

	Schedules	2025 Budget	2025	2024
Revenue				
Indigenous Services Canada *(Note 10)*		**9,062,005**	**14,710,440**	10,142,723
CISSS de Laurentide *(Note 10)*		**-**	**695,000**	-
Mohawk Council of Kanesatake *(Note 10)*		**-**	**138,077**	218,747
Economic Development Agency of Canada *(Note 10)*		**-**	**-**	47,000
Province of Quebec *(Note 10)*		**220,494**	**250,000**	-
Other revenue		**-**	**11,073**	51,527
Rental income		**95,000**	**197,982**	148,997
Interest income		**-**	**25,921**	-
Deferred revenue - prior year *(Note 6)*		**-**	**7,852,748**	5,382,273
Deferred revenue - current year *(Note 6)*		**-**	**(9,100,769)**	(7,852,748)
		9,377,499	**14,780,472**	8,138,519
Program expenses				
Social Services	*4*	**4,818,551**	**5,304,129**	3,489,103
Clinical Services	*5*	**1,312,737**	**1,559,367**	1,506,651
Long-Term Care	*6*	**455,260**	**416,036**	402,026
Medical Transport	*7*	**-**	**323,403**	293,184
Administration	*8*	**792,010**	**925,906**	600,602
Capital Fund	*9*	**-**	**316,419**	130,355
Total expenses *(Schedule 2)*		**7,378,558**	**8,845,260**	6,421,921
Surplus before other items		**1,998,941**	**5,935,212**	1,716,598
Other income (expense)				
Gain on disposal of capital assets		**-**	**3,500**	-
Asset under development costs		**-**	**(68,000)**	(292,639)
		-	**(64,500)**	(292,639)
Surplus		**1,998,941**	**5,870,712**	1,423,959

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, 2025

	2025	2024
Accumulated surplus, beginning of year	**5,888,848**	4,464,889
Surplus	**5,870,712**	1,423,959
Accumulated surplus, end of year	**11,759,560**	5,888,848

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, 2025

	2025 Budget	2025	2024
Annual surplus	**1,998,941**	**5,870,712**	1,423,959
Purchases of tangible capital assets *(Schedule 1)*	**-**	**(4,470,585)**	(458,876)
Amortization of tangible capital assets of tangible capital assets *(Schedule 1)*	**-**	**316,419**	130,355
Gain on sale of tangible capital assets	**-**	**(3,500)**	-
Proceeds of disposal of tangible capital assets	**-**	**3,500**	-
Acquisition of prepaid expenses and deposits	**-**	**(106,207)**	(285,511)
Use of prepaid expenses	**-**	**285,511**	41,937
Increase in net financial assets	**1,998,941**	**1,895,850**	851,864
Net financial assets, beginning of year	**4,691,517**	**4,691,517**	3,839,653
Net financial assets, end of year	**6,690,458**	**6,587,367**	4,691,517

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, 2025

	2025	2024
Cash provided by (used for) the following activities		
Operating activities		
Cash receipts from contributors	**15,336,549**	8,119,162
Cash paid to suppliers	**(3,088,651)**	(2,488,855)
Cash paid to employees	**(5,230,172)**	(4,235,552)
Interest income	**25,921**	-
	7,043,647	1,394,755
Capital activities		
Purchases of tangible capital assets	**(4,470,585)**	(458,876)
Proceeds of disposal of tangible capital assets	**3,500**	-
	(4,467,085)	(458,876)
Increase in cash resources	**2,576,562**	935,879
Cash resources, beginning of year	**10,362,543**	9,426,664
Cash resources, end of year	**12,939,105**	10,362,543

The accompanying notes are an integral part of these financial statements

1. Operating status

Kanesatake Health Center Inc. (the "Organization") was 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. 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 six reportable segments:

- Social Services;
- Clinical Services;
- Long-Term Care;
- Medical Transport;
- Administration;
- Capital Fund.

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.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 2, *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 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

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

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

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
Farmland and buildings	straight-line	20 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.

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.

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

Revenue recognition *(Continued from previous page)*

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.

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

3. Cash

Included in cash is $1,059,367 (2024 - $1,059,367) restricted as described in Note 12.

4. Accounts receivable

	2025	2024
Indigenous Services Canada	**2,729,910**	2,321,429
Sales taxes receivable	**67,648**	47,206
Province of Quebec	**250,000**	-
Other accounts receivable	**69,400**	35,748
Mohawk Council of Kanesatake	**164,936**	237,241
FNQLHSSC	**-**	1,795
	3,281,894	2,643,419

5. Accounts payable and accruals

	2025	2024
Accounts payable and accrued liabilities	**224,026**	156,484
Accrued salaries and benefits	**228,678**	225,054
Unspent government transfers	**80,159**	80,159
	532,863	461,697

6. 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 2025	Contributions received in 2025	Contributions recognized (repaid) in 2025	Balance, end of 2025
Indigenous Services Canada	**7,323,318**	**10,384,843**	**9,303,491**	**8,404,670**
FNQLHSSC	**17,945**	**-**	**-**	**17,945**
Mohawk Council of Kanesatake	**471,070**	**138,077**	**180,993**	**428,154**
Economic Development Agency of Canada	**40,415**	**-**	**40,415**	**-**
Province of Quebec	**-**	**250,000**	**-**	**250,000**
	7,852,748	**10,772,920**	**9,524,899**	**9,100,769**

7. 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.

8. Tangible capital assets

The tangible capital assets reconciliation is included in Schedule 1.

9. 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:

	2025	*2024*
Building & building structures	**874,566**	806,566
Furniture, fixtures and other equipment	**528,994**	528,994
	1,403,560	1,335,560

10. Government transfers

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

	Operating Transfers	***Deferrals and repayment***	***2025***	***2024***
Indigenous Services Canada	**14,710,440**	**(1,081,352)**	**13,629,088**	**7,611,137**
Mohawk Council of Kanesatake	**138,077**	**42,916**	**180,993**	**320,273**
Economic Development Agency of Canada	**-**	**-**	**-**	**6,585**
Province of Quebec	**250,000**	**(250,000)**	**-**	**-**
CISSS de Laurentide	**695,000**	**-**	**695,000**	**-**
	15,793,517	**(1,288,436)**	**14,505,081**	**7,937,995**

11. Accumulated operating surplus

Accumulated operating surplus consists of the following:

	2025	*2024*
Equity in tangible capital assets		
Balance, beginning of year	**911,820**	583,299
Additions to tangible capital assets	**4,470,585**	458,876
Amortization of tangible capital assets	**(316,419)**	(130,355)
	5,065,986	911,820
Surplus		
Balance, beginning of year	**3,917,661**	2,822,223
Annual surplus	**5,870,712**	1,423,959
Transfer to capital asset fund	**(4,154,166)**	(328,521)
	5,634,207	3,917,661
Restricted Fund (Note 12)		
Balance, beginning and end of year	**1,059,367**	1,059,367
	11,759,560	5,888,848

12. Restricted fund

	2025	*2024*
First Nation Child and Family Services	**8,588**	8,588
Health Services	**1,050,779**	1,050,779
	1,059,367	1,059,367

13. Pension plan

Multi-employer plans

The Organization participates in a multi-employer benefit plan on behalf of its employees. During the year the Organization’s contributions to this plan and corresponding expense totaled $273,726 (2024 – $208,433).

14. Economic dependence

Kanesatake Health Center receives 92% (2024 - 96%) of its gross revenue from Indigenous Services Canada. The ability of the Organization to continue operations is dependent upon the Government of Canada's continued financial commitments.

15. 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 and accruals 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 assessments of its receivables 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.

16. Comparative figures

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

17. 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 May 17, 2024.

Kanesatake Health Center Inc.
Schedule 1 - Schedule of Tangible Capital Assets
For the year ended March 31, 2025

		Buildings	*Vehicles*	*Equipment*	*Furniture & Fixtures*	*Farmland and buildings*	*2025*	*2024*
Cost								
Balance, beginning of year		**1,629,030**	**432,815**	**264,579**	**200,377**	**-**	**2,526,801**	2,067,925
Acquisition of tangible capital assets		**28,370**	**217,716**	**24,499**	**-**	**4,200,000**	**4,470,585**	458,876
Disposal of tangible capital assets		**-**	**(38,707)**	**-**	**-**	**-**	**(38,707)**	-
Balance, end of year		**1,657,400**	**611,824**	**289,078**	**200,377**	**4,200,000**	**6,958,679**	2,526,801
Accumulated amortization								
Balance, beginning of year		**911,537**	**386,108**	**187,003**	**130,333**	**-**	**1,614,981**	1,484,626
Annual amortization		**81,272**	**96,514**	**19,624**	**14,009**	**105,000**	**316,419**	130,355
Accumulated amortization on disposals		**-**	**(38,707)**	**-**	**-**	**-**	**(38,707)**	-
Balance, end of year		**992,809**	**443,915**	**206,627**	**144,342**	**105,000**	**1,892,693**	1,614,981
Net book value of tangible capital assets		**664,591**	**167,909**	**82,451**	**56,035**	**4,095,000**	**5,065,986**	911,820
Net book value of tangible capital assets	2024	717,493	46,707	77,576	70,044	-	911,820	

	2025	*2024*
Expenses by object		
Amortization of tangible capital assets	**316,419**	130,355
Audit and accounting fees	**69,103**	62,995
Cancellation of funding	**27,548**	16,246
Computer equipment and software	**71,018**	75,270
Direct services	**305,084**	207,580
Electricity	**155,539**	83,291
Equipment leasing	**25,198**	23,668
Equipment repairs and maintenance	**193,014**	163,217
Farm purchases	**10,710**	-
First aid courses	**100**	-
Fuel medical vans	**22,799**	21,042
Honorarium	**200**	125
Insurance	**128,821**	59,614
Interest and bank charges	**1,204**	1,048
Janitorial supplies	**33,159**	56,217
Medical supplies	**24,630**	22,164
Membership fees	**5,935**	307
Nutritional supplies	**185,734**	120,183
Office	**151,301**	58,995
Payroll service fees	**6,018**	4,755
Postage	**3,668**	5,225
Printing and translation	**82,357**	14,114
Professional development	**49,999**	7,830
Professional fees	**385,866**	193,051
Professional fees - nurses	**21,841**	16,448
Program activities	**747,575**	521,299
Property taxes	**20,408**	-
Rental of premises	**665**	-
Resource materials / subscriptions	**7,443**	3,621
Salaries & benefits	**5,233,796**	4,235,552
Service contracts	**73,808**	39,461
Snow removal	**7,486**	5,527
Specialized materials	**236,837**	38,316
Telecommunications	**87,641**	67,012
Travel	**85,534**	84,978
Vehicle	**66,802**	82,415
	8,845,260	6,421,921

Schedule 3 - Schedule of Segment Revenue and Expenses

For the year ended March 31, 2025

	Sch	***ISC Revenue***	***Other Revenue (deferrals)***	***Total Revenues***	***Total Expenses***	***Transfers between programs***	***Schedule Surplus (Deficit)***	*Prior Year Schedule Surplus (Deficit)*
Operating Segments								
Social Services	4	11,292,847	(327,004)	10,965,843	5,304,129	(4,304,369)	1,357,345	532,566
Clinical Services	5	1,535,086	198,062	1,733,148	1,559,367	49,600	223,381	117,081
Long-Term Care	6	654,954	-	654,954	416,036	(57,700)	181,218	215,901
Medical Transport	7	406,997	100,316	507,313	323,403	(217,716)	(33,806)	-
Administration	8	820,556	34,158	854,714	925,906	59,600	(11,592)	229,890
		14,710,440	5,532	14,715,972	8,528,841	(4,470,585)	1,716,546	1,095,438
Non-Operating segments								
Capital Fund	9	-	-	-	316,419	4,470,585	4,154,166	328,521
Total		14,710,440	5,532	14,715,972	8,845,260	-	5,870,712	1,423,959

Schedule 4 - Schedule of Revenue and Expenses

For the year ended March 31, 2025

	2025	2024
Revenue		
Indigenous Services Canada	**11,292,847**	6,905,460
CISSS de Laurentide	**695,000**	-
Other revenue	**2,836**	44,606
Economic Development Agency of Canada	**-**	47,000
Province of Quebec	**250,000**	-
Mohawk Council of Kanesatake	**138,077**	218,747
Deferred revenue - prior year	**7,214,818**	4,563,101
Deferred revenue - current year	**(8,559,735)**	(7,214,818)
	11,033,843	4,564,096
Expenses		
Benefits	**419,184**	313,702
Computer equipment and software	**6,991**	9,355
Direct services	**207,708**	197,758
Electricity	**64,869**	-
Equipment leasing	**4,234**	1,231
Equipment repairs and maintenance	**139,421**	56,137
Farm purchases	**10,710**	-
Fuel medical vans	**1,507**	-
Honorarium	**200**	125
Insurance	**64,374**	-
Internal administration fees	**440,874**	412,771
Janitorial supplies	**10,488**	36,571
Membership fees	**2,750**	-
Nutritional supplies	**108,093**	65,464
Office	**72,010**	13,541
Postage	**528**	3,687
Printing and translation	**30,832**	10,090
Professional development	**46,737**	6,202
Professional fees	**311,938**	121,077
Professional fees - nurses	**13,535**	12,670
Program activities	**735,484**	503,832
Property taxes	**20,408**	-
Rental of premises	**665**	-
Resource materials / subscriptions	**4,950**	745
Salaries	**2,270,505**	1,606,004
Service contracts	**30,974**	6,062
Snow removal	**1,636**	-
Specialized materials	**183,025**	15,138
Taxi transportation	**591**	-
Telecommunications	**24,953**	26,472
Travel	**55,589**	55,615
Vehicle insurance	**6,010**	5,292
Vehicle registration	**5,214**	2,320
Vehicle repairs / maintenance	**7,142**	7,242
	5,304,129	3,489,103
Surplus before other items	**5,729,714**	1,074,993
Other expense		
Asset under development costs	**(68,000)**	(292,639)
Surplus before transfers	**5,661,714**	782,354
Transfers	**(4,304,369)**	(249,788)
Surplus	**1,357,345**	532,566

Kanesatake Health Center Inc.
Clinical Services
Schedule 5 - Schedule of Revenue and Expenses
For the year ended March 31, 2025

	2025	*2024*
Revenue		
Indigenous Services Canada	**1,535,086**	1,420,553
Rental income	**197,982**	148,997
Deferred revenue - prior year	**106,667**	108,749
Deferred revenue - current year	**(106,587)**	(106,667)
	1,733,148	1,571,632
Expenses		
Benefits	**134,229**	116,205
Computer equipment and software	**11,850**	14,730
Direct services	**12,000**	-
Electricity	**16,558**	-
Equipment leasing	**2,711**	4,211
Equipment repairs and maintenance	**35,846**	53,632
First aid courses	**100**	-
Internal administration fees	**54,943**	52,316
Janitorial supplies	**10,005**	9,952
Medical supplies	**18,306**	15,758
Nutritional supplies	**66,004**	46,469
Office	**12,993**	2,101
Professional development	**2,913**	1,050
Professional fees	**19,722**	20,444
Professional fees - nurses	**1,724**	2,498
Program activities	**4,312**	4,731
Resource materials / subscriptions	**550**	650
Salaries	**1,125,627**	1,126,763
Service contracts	**1,457**	2,801
Specialized materials	**14,764**	12,813
Telecommunications	**6,712**	10,548
Travel	**6,041**	8,979
	1,559,367	1,506,651
Surplus before transfers	**173,781**	64,981
Transfers	**49,600**	52,100
Surplus	**223,381**	117,081

	2025	2024
Revenue		
Indigenous Services Canada	**654,954**	641,239
Deferred revenue - prior year	**267,330**	543,306
Deferred revenue - current year	**(267,330)**	(267,330)
	654,954	917,215
Expenses		
Benefits	**56,383**	58,203
Equipment repairs and maintenance	**-**	36,888
Fuel medical vans	**386**	440
Internal administration fees	**49,596**	49,596
Medical supplies	**6,324**	6,406
Office	**15,137**	-
Professional development	**-**	578
Professional fees - nurses	**6,582**	1,280
Program activities	**700**	658
Salaries	**251,487**	228,182
Specialized materials	**25,137**	9,535
Travel	**3,266**	4,820
Vehicle insurance	**-**	1,326
Vehicle registration	**356**	347
Vehicle repairs / maintenance	**682**	3,767
	416,036	402,026
Surplus before transfers	**238,918**	515,189
Transfers	**(57,700)**	(299,288)
Surplus	**181,218**	215,901

Kanesatake Health Center Inc.
Medical Transport
Schedule 7 - Schedule of Revenue and Expenses
For the year ended March 31, 2025

	2025	*2024*
Revenue		
Indigenous Services Canada	**406,997**	390,000
Deferred revenue - prior year	**96,816**	-
Deferred revenue - current year	**-**	(96,816)
	503,813	293,184
Expenses		
Benefits	**38,166**	1,890
Fuel medical vans	**20,906**	20,602
Insurance	**78**	-
Personal vehicle	**4,477**	6,416
Personal vehicle	**26,745**	21,821
Public transportation	**414**	187
Salaries	**198,821**	195,402
Specialized materials	**1,895**	812
Taxi transportation	**3,095**	5,338
Travel - Health Care professionals	**12,630**	6,832
Vehicle insurance	**4,284**	3,379
Vehicle registration	**2,057**	1,673
Vehicle repairs / maintenance	**9,835**	28,832
	323,403	293,184
Surplus before other items	**180,410**	-
Other income (expense)		
Gain (loss) on disposal of capital assets	**3,500**	-
Surplus before transfers	**183,910**	-
Transfers	**(217,716)**	-
Deficit	**(33,806)**	-

Schedule 8 - Schedule of Revenue and Expenses

For the year ended March 31, 2025

	2025	2024
Revenue		
Indigenous Services Canada	**820,556**	785,471
Other revenue	**8,237**	6,921
Interest income	**25,921**	-
Deferred revenue - prior year	**167,117**	167,117
Deferred revenue - current year	**(167,117)**	(167,117)
	854,714	792,392
Expenses		
Audit and accounting fees	**69,103**	62,995
Benefits	**110,233**	74,867
Cancellation of funding	**27,548**	16,246
Computer equipment and software	**52,177**	51,185
Direct services	**85,376**	9,822
Electricity	**74,112**	83,291
Equipment leasing	**18,253**	18,226
Equipment repairs and maintenance	**17,747**	16,560
Insurance	**64,369**	59,614
Interest and bank charges	**1,204**	1,048
Internal administration fees	**(545,413)**	(514,683)
Janitorial supplies	**12,666**	9,694
Membership fees	**3,185**	307
Nutritional supplies	**11,637**	8,250
Office	**51,161**	43,353
Payroll service fees	**6,018**	4,755
Postage	**3,140**	1,538
Printing and translation	**51,525**	4,024
Professional development	**349**	-
Professional fees	**54,206**	51,530
Program activities	**7,079**	12,078
Resource materials / subscriptions	**1,943**	2,226
Salaries	**629,161**	514,334
Service contracts	**41,377**	30,598
Snow removal	**5,850**	5,527
Specialized materials	**12,016**	18
Telecommunications	**55,976**	29,992
Travel	**3,908**	3,207
	925,906	600,602
Surplus (deficit) before transfers	**(71,192)**	191,790
Transfers	**59,600**	38,100
Surplus (deficit)	**(11,592)**	229,890

Schedule 9 - Schedule of Revenue and Expenses

For the year ended March 31, 2025

	2025	*2024*
Expenses		
Amortization of tangible capital assets	**316,419**	130,355
Deficit before transfers	**(316,419)**	(130,355)
Transfers	**4,470,585**	458,876
Surplus	**4,154,166**	328,521