

## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Chief, Council and Band Members of the  
Mohawks of the Bay of Quinte

We have reviewed the accompanying Schedules A to J of the Mohawks of the Bay of Quinte as at March 31, 2023.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these schedules in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada, and for such internal control as management determines is necessary to enable the preparation of schedules that are free from material misstatement, whether due to fraud or error.

### **Practitioner's Responsibility**

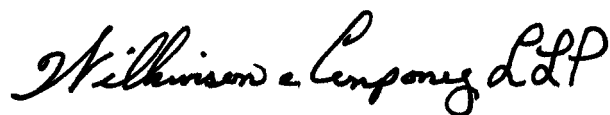
Our responsibility is to express a conclusion on the accompanying schedules based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements or these schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that these schedules are not, in all material respects, in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada.



BELLEVILLE, Canada  
July 12, 2024

Chartered Professional Accountants  
Licensed Public Accountants

**WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS**

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**MOHAWKS OF THE BAY OF QUINTE  
SCHEDULE OF CAPITAL FUND AND RESERVE TRANSFERS  
BAND OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 2023**

	Total Revenue \$	Total Expenses \$	Surplus/ Deficit \$	Amortization/ Disposal of Tangible Capital Assets \$	Tangible Capital Asset Purchases \$	Loan Proceeds \$	Replacement Reserves \$	OFNLP2008 Transfers \$	After Capital Adjustments and Reserves \$
General Government - Administration	5,519,649	(2,970,779)	2,548,870						2,548,870
Band Property Maintenance	1,024,657	(902,299)	122,358						122,358
Fire	344,762	(344,763)	(1)						(1)
Roads	4,228,914	(3,962,157)	266,757		(266,757)				
Parks and Recreation	383,571	(105,556)	278,015		(278,015)				
Economic and Employment Development	418,884	(418,885)	(1)						(1)
Lands, Estates and Research	297,068	(297,068)							
Child Welfare	402,154	(402,159)	(5)						(5)
Home Support	707,768	(707,992)	(224)						(224)
Community Health	864,748	(864,442)	306						306
Service Delivery - Social Assistance / Employment									
Sup	591,251	(591,252)	(1)						(1)
Social Assistance	756,967	(756,864)	103						103
Daycare	782,200	(821,974)	(39,774)						(39,774)
Homemakers	425,902	(425,903)	(1)						(1)
Elementary / Secondary Instruction & Liaison	1,621,897	(1,621,909)	(12)						(12)
Quinte Mohawk School Operations and									
Maintenance	722,136	(722,137)	(1)						(1)
School Busing	1,033,241	(924,204)	109,037		(119,900)		10,863		
Post Secondary Education	3,801,526	(3,801,526)							
Water / Sewer	633,046	(633,046)							NIL
Student Employment Program	71,179	(71,179)							
Capital Programs	203,745	(203,745)							
Specific Purposes	34,010	(161)	33,849						33,849
Library Operation	62,859	(62,859)							
Community Services Building	56,276	(56,276)							
National Native Alcohol & Drug Abuse Program	158,481	(26,888)	131,593		(131,591)				2
Fetal Alcohol Effects	18,596	(18,597)	(1)						(1)
Aboriginal Healing & Wellness Strategy	114,680	(114,679)	1						1
Prenatal & Nutrition Program	34,842	(34,841)	1						1
Aboriginal Healing & Wellness Shelter Operation	734,040	(734,039)	1						1
Police Office	78,048	(78,049)	(1)						(1)
Landfill Site	362,349	(362,347)	2						2
Management and Support	166,161	(166,160)	1						1
Aboriginal Head Start - Operations	480,952	(377,623)	103,329		(103,329)				
Richmond Landfill Site	359	(358)	1						1
Home & Community Care	614,954	(614,953)	1						1
Aboriginal Diabetes Program	138,639	(138,639)							
Healthy Babies / Healthy Children	91,791	(91,792)	(1)						(1)
	<b>27,982,302</b>	<b>(24,428,100)</b>	<b>3,554,202</b>	<b>NIL</b>	<b>(899,592)</b>	<b>NIL</b>	<b>10,863</b>	<b>NIL</b>	<b>2,665,473</b>

**MOHAWKS OF THE BAY OF QUINTE  
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BAND OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 2023  
(CONT'D)**

	Total Revenue \$	Total Expenses \$	Surplus/ Deficit \$	Amortization/ Disposal of Tangible Capital Assets \$	Tangible Capital Asset Purchases \$	Loan Proceeds \$	Replacement Reserves \$	OFNLP2008 Transfers \$	After Capital Adjustments and Reserves \$
Balance carried forward	27,982,302	(24,428,100)	3,554,202	NIL	(899,592)	NIL	10,863	NIL	2,665,473
Drinking Water Safety Program	23,700	(23,699)	1						1
Culbertson Tract	11,466	(11,466)							
Early Childhood	45,115	(45,115)							
Ohahase Education	628,825	(628,825)							
Water Treatment Plant	50	(50)							
Tech Unit	366,132	(366,132)							
Environmental Program	308,515	(308,515)							
Health Services Accreditation	18,016	(18,014)	2						2
Maternal Child Health	98,283	(98,283)							
Fitness Centre	140,195	(140,195)							
Demonstrated Mental Health	34,402	(34,401)	1						1
Mohawks Family Services Special Programs	275	(200)	75						75
Core Consultation Capacity Funding	44,033	(44,033)							
Nation Building	409,292	(409,291)	1						1
Fibre to the Home - Operations	900,674	(882,070)	18,604						18,604
Water Truck	316,422	(316,422)							
Building Healthy Communities	170,294	(170,296)	(2)						(2)
Brighter Futures	219,118	(179,575)	39,543		(39,543)				
Community Wellness Building	251,341	(232,346)	18,995		(18,995)				
Ontario Diabetes Strategy	272,700	(272,700)							
AIAI Diabetes Education	34,563	(34,570)	(7)						(7)
Youth Fundraising	21,366	(21,366)							
Food Resource Centre	88,959	(88,960)	(1)						(1)
Children's Mental Health	334,698	(334,697)	1						1
Food for Learning	102,470	(102,791)	(321)						(321)
Administration Building Operations	213,225	(213,226)	(1)						(1)
Water Treatment Plant Operations	616,150	(616,149)	1						1
Youth Suicide Prevention	25,291	(25,129)	162						162
Christ Church Renovation	17,750	(17,750)							
Child Welfare - ISC Funded	443,670	(340,352)	103,318		(103,318)				
Developing our Future - FNIYES	47,745	(47,745)							
Life Promotions	212,491	(212,341)	150						150
Family Well-Being	193,389	(173,504)	19,885		(19,289)				596
Property Services	360,400	(374,404)	(14,004)		(61,693)				(75,697)
Home & Community Care - Ministry of Health	146,728	(146,727)	1						1
New Paths Language & Culture	844	(844)							
AIAI Tobacco Research Project	27,841	(27,841)							
Band Rep - ISC	151,113	(151,113)							
Journey Together Program - Off Reserve	278,972	(278,971)	1						1
	<b>35,558,815</b>	<b>(31,818,208)</b>	<b>3,740,607</b>	<b>NIL</b>	<b>(1,142,430)</b>	<b>NIL</b>	<b>10,863</b>	<b>NIL</b>	<b>2,609,040</b>

**MOHAWKS OF THE BAY OF QUINTE  
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BAND OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 2023  
(CONT'D)**

	Total Revenue \$	Total Expenses \$	Surplus/ Deficit \$	Amortization/ Disposal of Tangible Capital Assets \$	Tangible Capital Asset Purchases \$	Loan Proceeds \$	Replacement Reserves \$	OFNLP2008 Transfers \$	After Capital Adjustments and Reserves \$
Balance carried forward	35,558,815	(31,818,208)	3,740,607	NIL	(1,142,430)	NIL	10,863	NIL	2,609,040
Journey Together Program - On Reserve	144,528	(144,536)	(8)						(8)
Primary Care	1,412	(1,411)	1						1
Crisis Mental Health	65,391	(65,391)							
Victim Services	158,748	(159,247)	(499)						(499)
Watermain Distribution to Shannonville	1,142		1,142		(1,142)				
COVID Funding	1,386,142	(1,202,538)	183,604		(183,604)				
Phase 3 Water Distribution Project	1,155,519	(807,200)	348,319		(348,319)				
Firehall Construction	280,004		280,004		(280,004)	(253,239)			(253,239)
Airport Road Reconstruction	2,203,427		2,203,427		(2,203,427)				
Education Culture Language	353,979	(353,978)	1						1
York Road Reconstruction	64,641		64,641		(64,641)				
Mental Health and Cannabis	49,123	(49,123)							
Cannabis Project & Responsible Gaming	139,000	(138,360)	640						640
DMAF Water Phase	14,454,567		14,454,567		(14,143,584)				310,983
North Street Watermain Extension	160,389		160,389		(176,689)				(16,300)
Indigenous Community Support - Infrastructure	250,216		250,216		(250,216)				
Health Canada COVID-19 - CWC	247,147	(247,147)							
COVID Food Security	95,500	(95,500)							
MBQ Elder & Disability Care Home - Pre-Construction	1,593,718		1,593,718		(1,593,718)				
Trauma Informed Cultural and Emotional Support	134,659	(134,660)	(1)						(1)
MCCSS Prevention-Focused Customary Care	343,761	(265,020)	78,741		(78,749)				(8)
274B Highway 49 Renovation					(226,845)				(226,845)
ALFDC - Employment and Training	1,758,440	(1,758,441)	(1)						(1)
Phase 4 Water Distribution Project	1,475,431		1,475,431		(1,475,431)				
Bayshore Sewage Upgrades	1,567,842		1,567,842		(1,728,685)				(160,843)
Ohahase Building O&M	24,365	(24,365)							
In-Home Care (Assisted Living) Program	44,442	(44,442)							
New Emergency Shelter for Domestic Violence	122,523		122,523		(122,523)				
North Street Development Project	1,075		1,075		(1,075)				
Ridge Road Replacement Preliminary	140,457		140,457		(140,457)				
Upper Slash Road & Norway Construction	11,239		11,239		(11,239)				
CWJI Program - One Time Funds	174,191		174,191		(174,191)				
Early Learning Child Care	93,487		93,487		(93,447)				40
Mental Health & Addictions System Support Initiatives	126,672	(126,672)							
	<b>64,381,992</b>	<b>(37,436,239)</b>	<b>26,945,753</b>	<b>NIL</b>	<b>(24,440,416)</b>	<b>(253,239)</b>	<b>10,863</b>	<b>NIL</b>	<b>2,262,961</b>

**MOHAWKS OF THE BAY OF QUINTE  
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(CONT'D)**

	Total Revenue \$	Total Expenses \$	Surplus/ Deficit \$	Amortization/ Disposal of Tangible Capital Assets \$	Tangible Capital Asset Purchases \$	Loan Proceeds \$	Replacement Reserves \$	OFNLP2008 Transfers \$	After Capital Adjustments and Reserves \$
Balance carried forward	64,381,992	(37,436,239)	26,945,753	NIL	(24,440,416)	(253,239)	10,863	NIL	2,262,961
Shelter - Transitional Support Housing	66,126	(66,126)							
Safe Service Delivery Enhancement for Indigenous Communities	30,790	(30,790)							
AIAI First Nation Child Welfare Law Initiative	613	(613)							
Health Emergency Management Capacity Building	8,200	(8,200)							
AIAI Youth Cultural Camp Funding	25,000	(24,999)	1						1
CSA Emergency Accommodation Units	81,709		81,709		(81,709)				
All Saints Front Accessible Ramp	20,960		20,960		(20,960)				
Snookies Road Drainage Remediation	242,751		242,751		(242,751)				
	<b>64,858,141</b>	<b>(37,566,967)</b>	<b>27,291,174</b>	<b>NIL</b>	<b>(24,785,836)</b>	<b>(253,239)</b>	<b>10,863</b>	<b>NIL</b>	<b>2,262,962</b>
Housing Fund	8,519,773	(2,492,933)	6,026,840		(5,268,969)	(374,529)	(55,708)		327,634
OFNLP2008 Fund	4,715,653	(1,682,424)	3,033,229			(639,012)			2,394,217
Turton Penn	39,944	(32,584)	7,360				(700)		6,660
	<b>78,133,511</b>	<b>(41,774,908)</b>	<b>36,358,603</b>	<b>NIL</b>	<b>(30,054,805)</b>	<b>(1,266,780)</b>	<b>(45,545)</b>	<b>NIL</b>	<b>4,991,473</b>