



Haudenosaunee Confederacy Chiefs Council

Oswe:ge Grand River Financial Report

INSIDE THIS ISSUE...FOLLOW THE MONEY...FINANCE REPORTS AND AUDITS...

Winter 2017

SPECIAL EDITION - Audit 2015-2016 • Financials • HCCC Growth

The Haudenosaunee Confederacy Chiefs Council (HCCC) are pleased to announce that the 2015-2016 audit of its Haudenosaunee Development Institute (HDI) undertaken by KPMG is a clean audit reflecting its financial position, as at March 31, 2016.

The results show that HDI oversees \$2,743,829 in assets and generated a net surplus of \$991,908 in 2015-16. Accumulated surpluses have since been distributed to a variety of local organizations listed at the end of this document. (Chart 'K')

The Haudenosaunee Development Institute is an unincorporated organization created by the HCCC in 2007 in order to create a process and institution to ensure certain rights are protected with respect to land development. The organization represents the council's interest in development of lands within the Haudenosaunee jurisdiction.

The HDI operates by receiving applications for projects on land and through the engagement process makes recommendations to the HCCC, and the HCCC provides final approval. The HDI reports to the HCCC on a regular basis on the status and progress of potential and on-going projects.

Since 2007 the HCCC has provided employment to upwards of 40 people, generated \$2.7 million in assets and is working towards the rejuvenation of the HCCC administration and authority over Haudenosaunee lands and treaties.

The HCCC has built the Archaeological Study Centre and Environmental Monitoring Centre, both centres are now being duplicated province wide by a number of band councils including both the Six Nations Elected Band Council and Mississaugas of New Credit and others.

These programs provide for employment of Haudenosaunee who oversee archaeological finds and monitor the development projects' and their environmental footprint on our treaty territory.

The HCCC established the HDI to be self sustaining. The organization exists on administration fees generated through its engagement process.

The 2015-2016 audit breaks down to the HDI generating \$3,213,375 in revenues from a variety of sources including:

- *Archaeological Study Centre produced \$1,132,137 in revenues*
- *The Environmental Monitoring Centre*

generated \$584,232 in revenues

- *HDI administration generated \$229,041 in administration fees*
- *Land lease fees totalled \$677,470*
- *The Kanonhstaton Revitalization Project \$2,995*
- *The Capacity Language/Cultural Development brought in \$212,500*
- *Other revenues generated \$375,000*

The audit shows \$2,221,467 in expenses including salaries, benefits and contract fees at \$931,724, professional fees at \$459,807, Cultural development \$400,000 costs, Travel costs at \$187,459, office and general admin costs at \$102,260, Rent at \$30,833, Advertising, \$22,345, Training at \$785, and there was \$9,483 in depreciation and bad debt expenses of \$76,771.

The Haudenosaunee Confederacy Chiefs Council audits are available on its website and available in the HDI offices for any Haudenosaunee members to access.

Each year following the audit review, the audit is presented to council and once it is accepted by council, the audit is then posted to the website and made available to the people.

If there are any further questions relating to any of these reports, please feel free to contact the HDI office.



Official stamp of the HCCG

Chart A

Statements April 1, 2007 -
March 30, 2009Page 2

Chart B

Statements April 1, 2007 -
March 30, 2009Page 3

Chart C

Statements ending
March 31, 2010Page 4

Chart D

Statements ending
March 31, 2011Page 5

Chart E

Statements ending
March 30, 2012Page 6

Chart F

Statements ending
March 31, 2013Page 7

Chart G

Statements ending
March 30, 2014Page 8

Chart H

Statements ending
March 31, 2015Page 10

Chart I

Statements ending
March 31, 2016Page 12

Chart K

Donations & Investments
Funding
July, 2016Page 14

Chart L & M

Statement of Financial Position
March 30, 2015 - 2016
.....Page 15

Certificate

.....Page 16

Follow the Money...

2007 - Getting HDI started

In 2006 after the negotiations over the former DCE (Kanonhstaton) began, the HCCC soon realized that the Crown was not acting in an honourable way by continuing to "agree to disagree" and jumping from one subject to the next to avoid any resolution. The Ontario Crown had set up regulations for development proponents to consult with "First Nations" but failed to provide any structure or process on

how that was supposed to happen. As a result, the HCCC set up a delegation to structure a process that would assist in dealing with developers that were coming to the HCCC for approval of their projects.

Chart 'A' below, shows the actual costs of setting up, establishing the process, and managing the HDI office between August 2007 and March 31, 2009. In order to be able

Chart "A" Haudenosaunee Development Institute

Statement of Operations for the 3 years ending **April 1, 2007 - March 30, 2009** UNAUDITED

Active Office	\$	149,525	
Brian Goodfellow	\$	2,005	
David E. Hill	\$	2,998	
Chief A. MacKenzie	\$	290	
Total	\$	154,818	
Expenses:			
Salaries & Benefits	\$	0	
Professional Fees & Legal	\$	111,877	Barford (negotiation paid to Toronto lawyers)
Consultants	\$	0	
Audit	\$	0	
Language & Culture	\$	0	
Travel	\$	0	
Admin.	\$	0	
Anthropology	\$	0	
Environmental	\$	0	
Office & General	\$	12,916	Office Supplies & Equipment, Copier lease & copiers, internet, printing expenses, phone, postage, insurance, artwork & furniture, etc.
Rent	\$	2,117	
Communications & Advertising	\$	1,410	
Training	\$	0	
Bad Debt	\$	0	
Depreciation	\$	0	
Investment Loss	\$	0	
Bank Charges	\$	0	
TOTAL EXPENSES	\$	114,812	
NET SURPLUS/(LOSS)	\$	40,006	

Chart "A" Haudenosaunee Development Institute

Statement of Cash Flow for the 3 years ending **April 1, 2007 - March 30, 2009** UNAUDITED

Cash Provided by (used in):	
Operating Activities:	
Net Surplus/(Loss)	\$ 40,006
Amortization of Capital Assets	\$ 0
Changes in Non-Cash Operating Working Capital	\$ 0
Investing Activities	\$ 0
Financing Activities	\$ 0
Net Increase/(Decrease) in Cash	\$ 40,006
Cash Opening Balance, April 1, 2007	\$ 0
Cash Ending Balance, March 31, 2009	\$ 40,006

to successfully manage this effort, the delegates maintained a full time position in other area businesses that allowed them the freedom to work on setting up HDI while working in their other positions, which allowed them opportunity to assist the HCCC through their own financial means.

Chart 'A': Initial Start Up - HDI Statement of Operations and Statement of Cash Flows (Unaudited): August 1, 2007 – March 31, 2009

You will note in **Chart 'B'** right, which has been posted on the HDI/HCCC Website since 2009, the initial costs in the establishment of HDI were not taken from the application fee's that came in. The reason for this is that the delegates appointed by the Chiefs Council wanted to provide the Confederacy ample time to re-establish its administration process. The consultant fees paid to Mr. Andrew Orkin were approved by the Confederacy Council as part of a Unity Workshop between the Chiefs, Clanmothers, Mohawks, and various men and women's groups at a 2 day retreat in Cambridge. The smaller amounts are self explanatory.

Chart 'B': HDI Statement of Operations and Statement of Cash Flows (Unaudited): August 1, 2007 – March 31, 2009

Chart "B" Haudenosaunee Development Institute
Statement of Operations for the 3 years ending **April 1, 2007 - March 31, 2009** UNAUDITED

Revenues:		
Application & Administration	\$ 16,150	Applications Fee's: GVWF, Guswhenta, Aboriginal Imports
Monitoring Programs	\$ -	
Other	\$ -	
TOTAL REVENUES	\$ 16,150	
Expenses:		
Salaries & Benefits	\$ -	
Professional Fee's Legal	\$ -	
Consultants	\$ 5,000	Unity Workshop/what happened in 2008?
Audit	\$ -	
Language & Culture	\$ -	
Travel	\$ -	
Admin	\$ -	
Archaeology	\$ -	
Environmental	\$ -	
Office & General	\$ 133	Misc. Supplies
Rent	\$ -	
Communications & Advertising	\$ -	
Training	\$ -	
Bad Debt	\$ -	
Depreciation	\$ -	
Investment Loss	\$ -	
Bank Charges	\$ 78	
TOTAL EXPENSES	\$ 5,208	
NET SURPLUS/(LOSS)	\$ 10,944	

Chart "B" Haudenosaunee Development Institute
Statement of Cash Flow for the 3 years ending **April 1, 2007 - March 31, 2009** UNAUDITED

Cash Provided by (used in):	
Operating Activities:	
Net Surplus/(Loss)	\$ 10,944
Amortization of Capital Assets	\$ -
Changes in Non-Cash Operating Working Capital	\$ -
Investing Activities	\$ -
Financing Activities	\$ -
Net Increase/(Decrease) in Cash	\$ 10,944
Cash Opening Balance, April 1, 2007	\$ -
Cash Ending Balance, March 31, 2009	\$ 10,944

Chart "C" Haudenosaunee Development Institute
Statement of Operations Years ended **March 31, 2010** UNAUDITED

Revenues:

Application & Administration	\$ 500	Donations
Monitoring Programs	\$ -	
Other	\$ 5,000	HCCC paid back funds spent on Unity Workshop
TOTAL REVENUES	\$ 5,500	

Expenses:

Salaries & Benefits	\$ -	
Professional Fee's Legal	\$ 3,140	Fee's paid to Toronto lawyers on 'BST'
Consultants	\$ -	
Audit	\$ -	
Language & Culture	\$ -	
Travel	\$ 628	BST Travel expenses
Admin	\$ -	
Archaeology	\$ -	
Environmental	\$ -	
Office & General	\$ 5,536	
Rent	\$ 1,637	
Communications & Advertising	\$ 1,716	
Training	\$ -	
Bad Debt	\$ -	
Depreciation	\$ -	
Investment Loss	\$ -	
Bank Charges	\$ 3	
TOTAL EXPENSES	\$ 12,660	
NET SURPLUS/(LOSS)	\$ (7,160)	

Chart 'C' shows the financial record of income and expenses for the HDI during the 2009/2010 fiscal year. This report is also available on the HCCC website. Because HDI was now starting to grow, it was agreed that the application fees and any administration fees would continue to be used to run the administration of HDI. Any funds related to the negotiations that weren't specifically earmarked for legal or negotiation fees, would be put into a secured account for the Confederacy, and the Chiefs Council would be the authorizing body for expenditures.

You will see that the Chiefs Council paid back the \$5,000 that had been paid for the Unity Workshop. The reason for this was to assist the HDI with expenses and the growing costs associated with the Brantford Litigation.

You will also see legal fees paid out for the Brantford Strategy Team ("BST") designated by Chiefs Council to participate in the mediation session ordered by Justice Arrell, March 20, 2009. These fees represent only a small portion of what was paid out on legal fees. The number of meetings with the "BST" were approximately 33 and the costs associated with those meetings are included in the statement below.

Chart 'C' – HDI Statement of Operations and Statement of Cash Flows (Unaudited):
April 1, 2009 – March 31, 2010

Chart "C" Haudenosaunee Development Institute
Statement of Cash Flows Years ending **March 31, 2010** UNAUDITED

Cash Provided by (used in):

Operating Activities:	
- Net Surplus/(Loss)	\$ (7,160)
- Amortization of Capital Assets	\$ -
- Changes in Non-Cash Operating Working Capital	\$ -
Investing Activities	\$ -
Financing Activities	\$ -
Net Increase/(Decrease) in Cash	\$ (7,160)
Cash Opening Balance, April 1, 2009	\$ 10,944
Cash Ending Balance, March 31, 2010	\$ 3,785

Chart "D" Haudenosaunee Development Institute
Statement of Operations for the year ended **March 31, 2011** UNAUDITED

Revenues:

Application & Administration	\$	35,250	First Solar & NextEra & Donations
Monitoring Programs	\$	-	
Other	\$	23	
TOTAL REVENUES	\$	35,273	

Expenses:

Salaries & Benefits	\$	-	
Professional Fee's Legal	\$	21,317	Legal Fee's Brantford Litigation, Toronto Firms
Consultants	\$	2,010	Project Reviews
Audit	\$	-	
Language & Culture	\$	-	
Travel Admin	\$	-	
Archaeology	\$	-	
Environmental	\$	-	
Office & General	\$	9,036	Office Supplies & Equipment, photocopier supplies & copies, internet, mtng expenses, phone, postage, insurance, artwork & furniture, etc
Rent	\$	1,628	
Communications & Advertising	\$	1,729	
Training	\$	-	
Bad Debt	\$	-	
Depreciation	\$	-	
Investment Loss	\$	-	
Bank Charges	\$	-	
TOTAL EXPENSES	\$	35,726	
NET SURPLUS/(LOSS)	\$	(453)	

Chart 'D' shows the income and expenses for the 2010/2011 fiscal year. It is important to note that while the HDI, with the permission of the HCCC, paid a portion of the legal fees associated with the defense of the HCCC, HDI and individuals named in the suit, the greater portion of legal fees were paid directly by HCCC legal adviser Aaron Detlor.

Chart "D" Haudenosaunee Development Institute
Statement of Cash Flow for the year ended **March 31, 2011** UNAUDITED

Cash Provided by (used in):

Operating Activities:		
- Net Surplus/(Loss)	\$	(453)
- Amortization of Capital Assets	\$	-
- Changes in Non-Cash Operating Working Capital	\$	-
Investing Activities	\$	-
Financing Activities	\$	-
Net increase/(Decrease) in Cash	\$	(453)
Cash Opening Balance, April 1, 2010	\$	3,785
Cash Ending Balance, March 31, 2011	\$	3,332

In this year you will see consultant fees for the first time. Having established the HDI process with developers entering into the Confederacy's engagement process, the costs associated with the review of the projects began. The application fees paid by the developer are used to offset the costs for these initial reviews as well as manage the HDI office. The reviews for each project include an archaeological assessment, engineering and environmental assessment and a legal assessment. As the HDI structure and process was very new and our administration office was still establishing itself, each consultant hired was paid at an agreed upon rate of 10% of the application fee for their initial review of the project.

Chart 'D' — HDI Statement of Operations and Statement of Cash Flows (Unaudited): April 1, 2010 — March 31, 2011

Chart "E" Haudenosaunee Development Institute
Statement of Operations Year ended **March 31, 2012** UNAUDITED

ATIONS YEAR ENDED MARCH 31, 2012 UNAUDITED

Revenues:

Application & Administration	\$ 31,250
Monitoring Programs	\$ 29,317
Land Lease	\$ 140,000
Land Acquisition	\$ -
Other	\$ 36,477
TOTAL REVENUES	\$ 237,043

Land Lease \$ used to start monitor programs & Kanonistaton restorat

GRETl sponsored, HCCC sponsored

Expenses:

Salaries & Benefits	\$ 13,148
Professional Fee's Legal	\$ 155,308
Consultants	\$ 20,865
Audit	\$ -
Language & Culture	\$ -
Travel Admin	\$ -
Archaeology	\$ -
Environmental	\$ -
Office & General	\$ 19,511
Rent	\$ 2,645
Communications & Advertising	\$ 175
Training	\$ -
Bad Debt	\$ -
Depreciation	\$ -
Investment Loss	\$ -
Bank Charges	\$ -
Donations	\$ 2,000
TOTAL EXPENSES	\$ 213,151
NET SURPLUS/(LOSS)	\$ 23,892

Chart 'E' demonstrates how the Confederacy's administration had grown and how much further the Confederacy Council had pushed the yardstick back on its jurisdiction and treaty rights.

In this fiscal, you will see the first Land Lease Agreement approved by the Confederacy Council for 2 small projects with a development company named First Solar. One of the projects is situated in Haldimand Township and the other is in St. Thomas.

The two land lease agreements called for a total of \$90,000 each in revenues for a total of \$180,000. The critical element of negotiations at this stage was to ensure the establishment of the first land lease agreement for the Haudenosaunee in over 200 years, and have the Haudenosaunee Confederacy's Council recognized as the governing authority and its jurisdiction recognized outside of the Haldimand Tract.

The Crown has continually used its Indian Act process to define lines and try to keep the Haudenosaunee within the boundary of Indian Reserve No. 40. The lease agreement with First Solar was the first step in undoing that Indian Act process and re-enforcing the Haudenosaunee jurisdiction in the 1701 Treaty lands.

This was successfully achieved by the Chiefs Council agreement with First Solar and in fact, it wasn't until after the Confederacy had made an agreement with this developer that the Six Nations Elected Band Council contacted the company and demanded consultation as well.

The second critical element of the land lease agreement with First Solar was to establish the Haudenosaunee Monitoring Program.

The HCCC had passed its Development Policies on June 5, 2010, and in May 2011, sanctioned the HDI to use \$90,000 of its land lease funds to start the monitoring program and begin the work to over-see development and treaty rights over lands within the 1701 and Haldimand Tract areas.

It should also be noted that the lease money for the St. Thomas project was to be distributed to the Oneida Chiefs Council once the HCCC finances became more secure.

This year you will also see a larger amount of legal expenses paid by the HCCC for a Toronto law firm hired to defend against the City of Brantford litigation.

Chart 'E' – HDI Statement of Operations and Statement of Cash Flows (Unaudited): April 1, 2011 – March 31, 2012

Chart E" Haudenosaunee Development Institute
Statement of Cash Flows Year ended **March 31, 2012** UNAUDITED

Cash Provided by (used in):

Operating Activities:

- Net Surplus/(Loss)	\$ 23,892
- Amortization of Capital Assets	\$ -
- Changes in Non-Cash Operating Working Capital	\$ (27,224)

Investing Activities

	\$ -
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Financing Activities

	\$ -
--	------

Net Increase/(Decrease) in Cash	\$ (3,332)
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Cash Opening Balance, April 1, 2011	\$ 3,332
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Chart "F" Haudenosaunee Development InstituteStatement of Operations for the year ended **March 31, 2013** AUDITED**Revenues:**

Application & Administration	\$	48,562	
Monitoring Programs	\$	488,526	
Land Lease	\$	-	
Land Acquisition	\$	-	
Other	\$	71,763	GREAT & OPG Sponsored
TOTAL REVENUES	\$	608,851	

Expenses:

Salaries & Benefits - Office	\$	34,209
Salaries & Benefits - Arch Monitors	\$	251,683
Salaries & Benefits - Enviro Monitors	\$	118,807
Professional Fee's Legal	\$	27,500
Consultants	\$	43,033
Audit	\$	1,375
Honorariums	\$	6,988
Language & Culture	\$	-
Travel Admin	\$	9,867
Archaeology	\$	33,503
Environmental	\$	11,243
Office & General	\$	54,964
Rent	\$	8,370
Communications & Advertising	\$	1,005
Training	\$	6,294
Bad Debt	\$	-
Depreciation	\$	-
Investment Loss	\$	-
Bank Charges	\$	-
TOTAL EXPENSES	\$	608,851
NET SURPLUS/(LOSS)	\$	-

Chart "F" Haudenosaunee Development InstituteStatement of Cash Flow for the year ended **March 31, 2013** AUDITED**Cash Provided by (used in):**

Operating Activities:	
- Net Surplus/(Loss)	\$ -
- Amortization of Capital Assets	\$ -
- Changes in Non-Cash Operating Working Capital	\$ 116,596
Investing Activities	\$ -
Financing Activities	\$ -
Net Increase/(Decrease) in Cash	\$ 116,596
Cash Opening Balance, April 1, 2012	\$ (0)
Cash Ending Balance, March 31, 2013	\$ 116,596

In Chart 'F', we cover the fiscal year April 1, 2012 – March 31, 2013. Now you will begin to see revenues from the HCCC Monitoring Program flow in. With Samsung, Capital Power and Next Era developments beginning, Archaeology Monitoring began to grow at a fast pace as this is the first stage for any development project. Environmental was still at a minimum at this point. Administration fees are also being generated through an agreement with the financial management agent for a small percentage set aside to assist the Confederacy in building up its administration office. This year you will also see legal expenses for the appeal of the Brantford Injunction.

Travel costs were also implemented this year. The travel expenses for our monitors are based on an agreed upon rate with the development proponent which was set at \$25.00/day up to 50 km., and .55/km for any projects that was a distance of more than 50 km on return. Travel for Archaeology is a lot higher than that of Environmental this year because the Archaeology had more activity.

You will also see that the Environmental Monitoring program for HDI is separate from the Environmental Restoration of the Burtch lands. Because the Burtch clean-up was being funded by Ontario through the Ministry of Infrastructure it was necessary to keep it separate from HDI monitoring as it had a specific budget.

In this fiscal you will also see costs associated with the Communications Framework Agreement between the Ministry of Aboriginal Affairs and the Haudenosaunee Confederacy Chiefs Council. This is the only time that honorariums were paid to Chiefs or Clanmothers for their participation in any meetings with HDI. The honorarium was budgeted for \$500 per meeting, however it was limited to only 5 participants. In order to accommodate all of those who participated, the total amount allocated for honorariums in the budget was divided by the number of meetings and number of participants, and so each participant was paid at a rate of \$159.00 per meeting.

The Chiefs, Clanmothers and the Secretary of the Confederacy Council DO NOT get paid for attending HDI meetings or council meetings.

Chart 'F' HDI Statement of Operations and Statement of Cash Flows (Audited): April 1, 2012 – March 31, 2013

Chart 'G' sets out the fiscal year from April 1, 2013 – March 31, 2014. You will note that the audit shows the revenues for administration as \$283,204. That includes \$261,492 current fiscal plus any balance forward and deferred revenue which was the \$21,712 that total \$283,204 as noted.

In this fiscal you will also see the land lease funds begin to come in.

The annual amount of lease money does not start until 3 months after the project is up and running.

In this particular fiscal year, Summerhaven and Conestoga projects reached commercial operation date bringing in \$50,000 and \$10,000 respectively of land lease funds.

The Capital Power project was also completed bringing in \$160,000 for a total of \$220,000 in land lease revenues.

With the completion of projects, also came the payment of negotiation fees for legal counsel were paid in the amounts of \$80,000 were for negotiations, the remaining \$68,000 were costs associated with the Brantford Injunction paid to a Brantford firm.

This year was the first year that the HCCC was able to offer a paying position to the delegates who had worked for the last 7 years without pay. The position of Director of Operations was posted and interviews were conducted through Grand River Employment & Training in August 2013, and Hazel E. Hill was the successful candidate for this position. Costs for this position in this fiscal are under Fees for Service Administration.

The HCCC also authorized a fence to be installed around the outer parameter of Kanonhstaton and costs associated with its preparation are included under Fees for Service Kanonhstaton, along with fees paid to Kayanase for the tree planting and clearing of brush.

You will also see a higher revenue from the Archaeology and Environmental monitoring program. As more of the wind and solar farms began their construction, the environmental monitoring became more evident, and of course new projects were also being undertaken which increased employment and training of Haudenosaunee people in the archaeology monitoring program.

This year HDI also started a new program for students who were entering college or university the next year.

Two students were brought in to the archaeology program which provided them work experience and also helped with financing their school year. Environmental monitors were sent to sediment control training in London. Environmental Monitoring is always changing and the Samsung project was a good example of how strict sediment control is. There were a number of times that the positioning of straw bales for example like was done at Kanonhstaton, had not been done properly and you could see the effects through erosion.

HDI's environmental monitoring was also given a high accreditation this year by Samsung who used HDI's Environmental Monitor Leanna Hill as the main Environmental monitor of their Solar Project, clearly demonstrating the significance and integrity of the Haudenosaunee Monitoring Program. With the increased monitoring you will see increased travel. Monitors were being sent to areas such as Wellington County, Elgin County, Grey County as well as Haldimand and Niagara areas.

The responsibility of monitoring and protecting the land is high priority, even if the project does not have the support of the people or HDI. An example of archaeology is the lands on Erie and Birkett in Brantford. Because of the location and the high probability that archaeology finds would occur, HDI monitors participated in the archaeology review of the lands.

We also had the situation of the burial site find at Birkett's Lane and the added expense of hiring an osteologist (bone expert) to assist the HDI in determining age & ancestry of the remains prior to their re-interment.

Also this fiscal is the first time that our accounts receivables were higher than the cash on hand at the end of the year. This put the HDI in a negative balance and therefore cash on hand was zero. It is important to note that when an audit is conducted, it is an accounting of everything on one particular day of the year, like taking a picture of that one day, and while it may have been zero one day, receivables and banking could change that picture the next day.

Chart 'G' – HDI Statement of Operations and Statement of Cash Flows (Audited): April 1, 2013 – March 31, 2014



Chart "G" Haudenosaunee Development Institute
Statement of Operations Year ended **March 31, 2014** AUDITED

Revenues:

Application & Administration	\$ 283,204	
Monitoring Programs	\$ 1,862,538	Arch/Env/Burtch/Kanohstaton
Land Lease	\$ 220,000	Completed: Capital Power/Summerhaven/Conestoga
Land Acquisition	\$ -	
Other (GREAT Sponsered)	\$ 49,836	
TOTAL REVENUES	\$ 2,415,578	


Expenses:

Salaries & Benefits - Office	\$ 21,454	Office Wages - 2 staff since December
Salaries & Benefits - Arch Monitors	\$ 523,142	18 monitors & 1 supervisor
Salaries & Benefits - Enviro Monitors	\$ 463,252	6 monitors & 1 supervisor
Professional Fee's Legal	\$ 147,930	Local & Toronto based lawyers
Consultants	\$ 405,338	Kanohstaton, tree planting, bush hog, install fence, security, bone specialist re: Birkett Lane, & other specialists etc
Audit	\$ 5,500	
Honorariums	\$ -	
Language & Culture	\$ -	
Travel Admin	\$ 3,592	
Archaeology	\$ 156,479	
Environmental	\$ 118,964	
Office & General	\$ 23,924	
Rent	\$ 8,766	
Communications & Advertising	\$ 2,948	
Training	\$ 7,119	
Bad Debt	\$ -	
Depreciation	\$ -	
Investment Loss	\$ -	
Bank Charges	\$ -	
Donations	\$ 200	
TOTAL EXPENSES	\$ 1,888,608	
NET SURPLUS/(LOSS)	\$ 526,970	

Chart G" Haudenosaunee Development Institute
Statement of Cash Flows Year ended **March 31, 2014** AUDITED

Cash Provided by (used in):

Operating Activities:	
- Net Surplus/(Loss)	\$ 526,970
- Amortization of Capital Assets	\$ -
- Changes in Non-Cash Operating Working Capital	\$ (643,566)
Investing Activities	\$ -
Financing Activities	\$ -
Net Increase/(Decrease) in Cash	\$ (116,596)
Cash Opening Balance, April 1, 2013	\$ 116,596
Cash Ending Balance, March 31, 2014	\$ (0)



In **Chart 'H'** we take a look at the fiscal year April 1, 2014 – March 31, 2015.

This year Confederacy was able to utilize the knowledge and expertise of individuals who have successfully completed the language programs at Grand River by hiring individuals to translate documents related to the Burtch Restoration Project. Our goal was to help ensure that the speakers coming out of the classroom were utilizing the language and that its use was in support of our government, focusing on communications between our nation. The translation of documents that were posted to the HCCC web site received a very positive response. This particular job focused on some of the correspondence that dealt with the significance of the negotiations between the Haudenosaunee and the Crown as represented by Ontario and Canada following the reclamation of our lands at Kanonhstaton. Those documents can be found on our website under the Burtch Project. The Chiefs Council also provided a lease to local farmers on the Burtch lands in the fall of this year and agreed that they would provide funds to revitalize the land as it had been depleted through years from previous farming practices that did not condition the soil to its maximum potential. Costs associated with these are shown on Chart 'H' under "Fee's for Service - Burtch".

We also seen an additional \$389,750 of land lease monies come in, bringing the total of the land lease account to \$609,750, and we received another \$9,375 of the land acquisition bringing its total to \$18,750. HDI hired a realtor to assist with the search for properties which you will see an expense under 'fees for service admin' in the amount of \$35,000. The realtor was able to provide the Chiefs and Clanmothers with an extensive list of properties which were taken to council, and HDI was provided direction on other properties to seek.

This fall we were also advised by GRETI that they no longer would be providing the financial services to the HDI effective April 2015. With only 6 months to establish a finance office, HDI drew potential candidates from resumes kept on file from previous postings. An individual with extensive bookkeeping and accounting programming skills was hired to work directly with the GRETI staff to prepare for the transition.

With our summer student continuing on the translation of the old council minutes, as part time, that brought our office staff to 3 full time and 1 part time.

Also this year, Council agreed to put a fence around the parameter of the lands at Kanonhstaton to keep people from dumping garbage on the lands and stop trespassers from encroaching on the lands any further. You will see those costs expensed under "fees for service Kanonhstaton"

Chart 'H' – HDI Statement of Operations and Statement of Cash Flows (Audited): April 1, 2014 – March 31, 2015



Chart "H" Haudenosaunee Development Institute
Statement of Operations Year ended March 31. 2015 AUDITED

Revenues:

Application & Administration	\$ 662,275	
Monitoring Programs	\$ 1,789,647	
Land Lease	\$ 389,750	1st yr. for Bluewater, Bornish, Adelaide, Jericho Silvercreek & Samsung Wind 2nd yr. for Summerhaven, Conestoga & Capital Power
Land Acquisition	\$ 9,375	Samsung Wind
Other	\$ 62,501	GREAT & OPG
TOTAL REVENUES	\$ 2,913,548	

Expenses:

Salaries & Benefits - Office	\$ 82,266	3 office staff & 1 student
Salaries & Benefits - Arch Monitors	\$ 462,137	13 monitors & 1 Supervisor
Salaries & Benefits - Enviro Monitors	\$ 452,082	8 monitors & 1 Supervisor
Professional Fee's Legal	\$ 168,672	Negotiation Fee's-Legal & Legal Brantford,
Consultants	\$ 238,504	Incl. costs for Kanonhstaton: fence, trees, security, garbage removal Revitalizing Burtch lands, Language translations etc., Specialists in Arch & Env.
Audit	\$ 3,750	
Honorariums		
Language & Culture		
Travel Admin	\$ 6,463	
Archaeology	\$ 143,171	
Environmental	\$ 210,909	
Office & General	\$ 50,442	Incl. office supplies & equipment, equipment rental ie; brushhog & tractor, boardroom rentals, mtng. Expenses, copier supplies & printing expense etc
Rent	\$ 25,416	Larger office space, whole wing
Communications & Advertising	\$ 103,905	Local & Nation wide Advertising & Communications costs for HCCC & its delegations ie: tobacco, development
Training	\$ 4,194	Environmental Monitor training upgrades ie; silt fencing etc.
Bad Debt	\$ 5,030	Invoices for monitoring over flat rate \$ contract therefore written off
Depreciation	\$ -	
Investment Loss	\$ 247,466	Interest on \$3M loan for investment project
Bank Charges/Admin Fee's	\$ 48,958	Admin Fee's GRETI
TOTAL EXPENSES	\$ 2,253,365	
NET SURPLUS/(LOSS)	\$ 660,183	

Chart "H" Haudenosaunee Development Institute
Statement of Cash Flows Year ended March 31. 2015 AUDITED

Cash Provided by (used in):

Operating Activities:	
- Net Surplus/(Loss)	\$ 660,183
- Amortization of Capital Assets	\$ -
- Changes in Non-Cash Operating Working Capital	\$ (907,599)
Investing Activities	\$ 247,416
Financing Activities	\$ -
Net Increase/(Decrease) in Cash	\$ -
Cash Opening Balance, April 1, 2014	\$ (0)
Cash Ending Balance, March 31, 2015	<u>\$ (0)</u>

Chart 'I' provides the financial information for the fiscal year April 1, 2015 – March 31 2016.

This year a further \$677,470 came in to the land lease funds, and \$375,000 come in to the land acquisition.

The monitoring program continues to provide the necessary funds required to run the HDI office. Both the environmental and archaeology programs continue to employ anywhere from 20 to 30 monitors annually.

In this fiscal the HCCC authorized some work at Kanonhstaton including the installation of a furnace. The expense of this was shared between the HDI and the delegated resident.

With the funding negotiated with Union Gas for "Capacity Development", the HCCC used those funds to support the language programs. Each year the language programs have been struggling with cutbacks by INAC/Band Council putting the programs in a position of having to compete with one another for funds.

At the direction of the HCCC, HDI provided funding for half of the budget requirements for the Resource Centre which was \$140,000.

The Six Nations Language Commission was given \$200,000 to cover the costs of the student stipends in each of the language programs that the SNLC operate, and then \$60,000 was provided to the Everlasting Tree School to assist with costs of the teacher's salaries.

This was the first time in almost 100 years HCCC was able to contribute funding to the language programs which was very rewarding for our council as there is nothing more significant than our language, culture and ceremonies. To be able to provide support empowered them even more knowing they were contributing directly to the Strengthening of our House.

The HCCC also sanctioned the HDI to begin acquiring property with the negotiated funds intended to increase the Haudenosaunee land base. While there is a concern that the Haudenosaunee are buying back our own land, the lease agreement with the developers sets out that the developer is providing the funds to purchase the land and return it to the Haudenosaunee as the rightful owners of the said lands.

The first piece of property that we were able to clear title off was the Pauline Johnson property consisting of approximately 28 acres with approximately 25 acres being farmable. The property is currently being leased at \$50.00/acre and brings in to the confederacy an additional \$1,250/year.

The second piece of farmland purchased was on Townline near the mill pond having approximately 38.9 acres and having an on-going lease carried over to the HCCC from previous owner at \$170/acre.

Both of these properties were acquired through the funds being provided by some of the larger projects we had negotiated for land to be returned as well. The total costs of both of these properties together totalled \$532,004. The annual lease from the two properties at the current rates would be \$8,300.00 annually.

Chart "I" - HDI Statement of Operations and Statement of Cash Flows (Audited):
April 1, 2015 – March 31, 2016



Chart "I" Haudenosaunee Development Institute
Statement of Operations Year ended March 31, 2016 AUDITED

Revenues:

Application & Administration	\$ 229,041
Monitoring Programs	\$ 1,716,369
Land Lease	\$ 677,470
Land Acquisition	\$ 875,000
Other	\$ 715,495
TOTAL REVENUES	\$ 3,213,375

Expenses:

Salaries & Benefits - Office	\$ 95,635	3 office staff & 1 student
Salaries & Benefits - Arch Monitors	\$ 360,720	15 monitors & 1 supervisor
Salaries & Benefits - Envir Monitors	\$ 275,369	6 monitors & 1 supervisor
Professional Fee's Legal	\$ 273,520	negotiation fee's,
Consultants	\$ 166,463	4 office consultant's, consultants hired to set up new accounting lab testing 3rd line dump, repairs at Kanonkwtaton land & house,
Audit	\$ 29,215	
Honorariums		
Language & Culture	\$ 400,000	Union gas contribution toward capacity development used for language programs to help with costs for students
Travel Admin	\$ 244	
Archaeology	\$ 108,633	
Environmental	\$ 75,382	
Office & General	\$ 81,848	Office Supplies & Equipment, Copier lease & copies, internet, printing expenses, phone, postage insurance, artwork & furniture, etc.
Rent	\$ 30,815	
Communications & Advertising	\$ 22,345	
Training	\$ 765	
Bad Debt	\$ 76,771	
Depreciation	\$ 9,483	
Investment Loss	\$ -	
Bank Charges	\$ 223	
Donations	\$ 10,800	
TOTAL EXPENSES	\$ 2,221,467	
NET SURPLUS/(LOSS)	\$ 991,908	

Chart "I" Haudenosaunee Development Institute
Statement of Cash Flows Year ended March 31, 2016 AUDITED

Cash Provided by (used in):

Operating Activities:

- Net Surplus/(Loss)	\$ 991,908
- Amortization of Capital Assets	\$ 9,483
- Changes in Non-Cash Operating Working Capital	\$ 297,613

Investing Activities:

- Purchase of Capital Assets	\$ (560,701)
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Financing Activities:

Net Increase/(Decrease) in Cash	\$ 738,303
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Cash Opening Balance, April 1, 2015	\$ (0)
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Cash Ending Balance, March 31, 2016	\$ 738,303
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For the first time in more than 90 years the Haudenosaunee Confederacy Chiefs Council has been able to provide funding to various community groups, organizations and activities as a direct result of the ongoing works to protect Haudenosaunee lands through land leasing efforts the HCCC has been able to provide almost \$1 million in funding.

A list of those who received funds and how much are shown here. In the future we hope to bring updates on how their projects.

Chart "K" – Funding by HCCC July 2016

Chart "K" Haudenosaunee Development Institute
Donations and Community Investments Funding by HCCC July 2016

One Time Donations:

Sour Springs Longhouse	\$ 30,000
Mohawk Institute Survivors	\$ 20,000
Six Nations Library	\$ 6,000
Little Treasures Daycare	\$ 12,740

Business Investments:

AW Recycling	\$ 30,000
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Language & Culture:

Gayogohone Program	\$ 72,000
Onkwawenna Program	\$ 162,000
Onondaga Program	\$ 72,000
Oswego Cultural Restoration Project	\$ 165,000
Everlasting Tree School	\$ 90,000

Total Community Investment \$ 659,740

HCCC Building Fund \$ 300,000

Total Funds Allocated \$ 959,740

Chart 'L' and 'M' takes a look at the financial's for the Grand Valley Wind Farm Project II which the HCCC holds 10% shares in a 40% equity position. The Corporation 2438543 acts as the vehicle for the HCCC which travels back and forth from the Haudenosaunee side of the Two Row to the Crown's side of the Two Row and was designed specifically to assist the Haudenosaunee in its business dealings with Crown representatives, without the HCCC having to enter in to the Crown process itself. Specific wording for the HCCC's involvement in the ownership of the Shares in this project reads as follows:

"The HCCC understands that this title transfer does not in any way, shape or form result in the incorporation of the Haudenosaunee Confederacy Chiefs Council, its people or its member Nations and does not relinquish the HCCC's status as a Nation known as the Whiskniyonwenstake.

The Haudenosaunee have had a longstanding relationship with the British Crown based on pre-confederation treaties, including the Two Row Wampum and Silver Covenant Chain.

By this indenture the HCCC have extended that treaty relationship to Ontario and Canada as representatives of the Crown for the purposes of this agreement and have utilized the principles of Peace, Respect and Friendship in recognizing that each Party have their respective laws which must be upheld as they travel down the river of life in this new business relationship."

In order to be able to invest in the business and hold an equity position, a three million dollar loan (\$3,000,000.00) was acquired. In the first two years you will see a substantial amount of interest being paid on that loan. Since that time, the loan has been adjusted to a lower interest rate, and the HCCC has begun receiving the initial quarterly payments on this project. in our loan agreement, 90% of the amount received in shares will go to the holder of the loan until such time as the loan is paid in full.

It should be noted that 2438543 Ontario Inc. is currently being audited through the Partnership Agreement in the Great Grand Valley Wind Project, however HDI is undertaking to have its own audit in the next fiscal along with all of the HCCC's business dealings to be consistent with its current practice of accountability & transparency.

Chart "L & M" – on next page

Chart "L" 2438543 ONTARIO INC.Statement of Financial Position
at **March 31, 2015** UNAUDITED

Assets	
Cash	\$ 50
Investment in GGV2LP	\$ 2,973,193
Total Assets	<u>\$ 2,973,243</u>
Liabilities & Shareholder's Equity	
Liabilities:	
Payable to HDI	\$ 6,592
Loan Payable	\$ 3,214,068
Total Liabilities	<u>\$ 3,220,659</u>
Shareholder's Equity:	
Common Shares	\$ 50
Retained Earnings	\$ (247,466)
Total Shareholder's Equity	<u>\$ (247,416)</u>
Total Liabilities & Shareholder's Equity	<u>\$ 2,973,243</u>

Chart "L" 2438543 ONTARIO INC.Statement of Operations
Year Ended **March 31, 2015** UNAUDITED**Revenues:**

Revenue	\$ -
TOTAL REVENUES	<u>\$ -</u>

Expenses:

Professional Fees	\$ 6,592
Loss from Investment in GGV2LP	\$ 26,807
Interest Expense	\$ 214,068
TOTAL EXPENSES	<u>\$ 247,466</u>
NET SURPLUS/(LOSS)	<u>\$ (247,466)</u>

Chart "L" 2438543 ONTARIO INC.Statement of Cash Flow
Year Ended **March 31, 2015** UNAUDITED

Cash Provided by (used in):

Operating Activities:	
- Net Surplus/(Loss)	\$ (247,466)
- Amortization of Capital Assets	\$ -
- Changes in Non-Cash Operating Working Capital	\$ 6,592
Investing Activities:	
- Investment in GGV2LP	\$ (2,973,193)
- Investment from Shareholders	\$ 50
Financing Activities:	
- Loan	\$ 3,214,068
Net Increase/(Decrease) in Cash	\$ 50
Cash Opening Balance, April 1, 2014	\$ -
Cash Ending Balance, March 31, 2015	<u>\$ 50</u>

Chart "M" 2438543 ONTARIO INC.Statement of Financial Position
at **March 31, 2016** UNAUDITED

Assets	
Cash	\$ 8,600
Investment in GGV2LP	\$ 2,571,893
Total Assets	<u>\$ 2,580,493</u>
Liabilities & Shareholder's Equity	
Liabilities:	
Payable to HDI	\$ 6,592
Loan Payable	\$ 3,720,453
Total Liabilities	<u>\$ 3,727,045</u>
Shareholder's Equity:	
Common Shares	\$ 50
Retained Earnings	\$ (1,146,602)
Total Shareholder's Equity	<u>\$ (1,146,552)</u>
Total Liabilities & Shareholder's Equity	<u>\$ 2,580,493</u>

Chart "M" 2438543 ONTARIO INC.Statement of Operations
Year Ended **March 31, 2016** UNAUDITED**Revenues:**

Revenue	\$ -
TOTAL REVENUES	<u>\$ -</u>

Expenses:

Professional Fees	\$ -
Loss from Investment in GGV2LP	\$ 314,000
Interest Expense	\$ 585,136
TOTAL EXPENSES	<u>\$ 899,136</u>
NET SURPLUS/(LOSS)	<u>\$ (899,136)</u>

Chart "M" 2438543 ONTARIO INC.Statement of Cash Flow
Year Ended **March 31, 2016** UNAUDITED

Cash Provided by (used in):

Operating Activities:	
- Net Surplus/(Loss)	\$ (899,136)
- Amortization of Capital Assets	\$ -
- Changes in Non-Cash Operating Working Capital	\$ -
Investing Activities:	
- Investment in GGV2LP	\$ 401,300
- Investment from Shareholders	\$ -
Financing Activities:	
- Loan	\$ 506,386
Net Increase/(Decrease) in Cash	\$ 8,550
Cash Opening Balance, April 1, 2015	\$ 50
Cash Ending Balance, March 31, 2016	<u>\$ 8,600</u>



This certificate was found in the walls of an old house that was torn down here in the territory.

The document itself is a corporation certificate indicating that Isaac Green Sr. owns 5 shares in the Six Nations Iroquois Development Corporation.

This corporation document is evidence that the Haudenosaunee have always been open to utilizing the Two Row Wampum in its business and trade dealings with British Colonies. It also demonstrates that utilizing the vehicles in the colonizers side of the wampum does not take you out of the canoe and put you in to the boat, but rather signifies that our ancestors recognized that the colonizers were continually coming in to the canoe to do business and profit from the Haudenosaunee way of life, and so the Corporation was used as a vehicle that allowed the Haudenosaunee to send a delegation in to the boat and profit from the Colonizers way of life. The Haudenosaunee have been great founders in the economics of trade and commerce for centuries and should be commended for the insight they have shown recently and the capability they have demonstrated in taking back their rightful place as a government and building on the perpetual care and maintenance for the future generations based on the understanding of the land leases originated during the Joseph Brant era.

**HAUDENOSAUNEE
CONFEDERACY
COUNCIL**



Six Nations "Iroquois" Confederacy
sagoyewew confederacy

1 844 445 4222

Haudenosaunee Development Hotline. We want to hear from you. Questions on projects, negotiations, land rights issues or have a comment to make, call us and let's talk!

www.haudenosauneeconfederacy.com