

**WITSET FIRST NATION**  
**STATEMENTS OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2021**

**WITSET FIRST NATION  
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YEAR ENDED MARCH 31, 2021**

REVIEW ENGAGEMENT REPORT

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# REVIEW ENGAGEMENT REPORT TO THE WITSET FIRST NATION

## Report on the Statements

We have reviewed the statements of revenue and expenditure of the Witset First Nation for the year ended March 31, 2021. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Nation.

## Management's Responsibility for the Statements

Management has approved these statements that are prepared in accordance with Canadian generally accepted accounting principles. Management is responsible for implementing internal controls necessary to enable preparation of statements that are free of material misstatement, whether due to fraud or error.

## Our Independent Review Responsibility

Our responsibility is to express a conclusion on these statements based on our independent 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 in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. Our procedures consist primarily of making inquiries of management and analytical review before evaluating 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 this schedule.

## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

Smithers, BC  
August 15, 2022

*Carlyle Shepherd & Co.*

**WITSET FIRST NATION**  
**SUMMARY STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2021**

Fund	Schedule	Opening Surplus (Deficit) \$	Revenue		Total Revenue \$	Expenditure \$	Revenue Over Expenditure \$	Transfer Other Funds \$	Closing Surplus (Deficit) \$
			ISC \$	Other \$					
Administration	1	362,141	566,016	446,645	1,012,661	1,250,296	-237,635	-4,135	120,371
Pension	2	-	58,835	-	58,835	62,970	-4,135	4,135	-
Community Development	3	-	-	170,066	170,066	87,576	82,490	-	82,490
Social Services	4	12,387	1,966,439	273,665	2,240,104	1,682,890	557,214	-	569,601
Food Bank	5	4,550	-	25,443	25,443	6,328	19,115	-	23,665
Family Support Worker	6	3,069	-	60,219	60,219	72,070	-11,851	-	-8,782
Community Health	7	202,466	-	1,093,340	1,093,340	646,151	447,189	-	649,655
Patient Travel	8	-199,238	-	340,609	340,609	284,224	56,385	-	-142,853
Headstart	9	-	-	163,523	163,523	163,523	-	-	-
Brighter Futures	10	-3,723	-	167,896	167,896	97,600	70,296	-	66,573
NEDIHK'YH	11	-23,161	-	185,264	185,264	161,486	23,778	-	617
Municipal Services	12	-37,386	1,089,690	9,235	1,098,925	1,281,607	-182,682	-	-220,068
Land Use Planning	13	70,873	-	-	-	-	-	-	70,873
Social Housing	14	194,422	-	263,195	263,195	235,367	27,828	-	222,250
Multi-Plex	15	-59,267	-	109,500	109,500	189,233	-79,733	-	-139,000
Band Revenue	16	5,809,175	-	4,592,761	4,592,761	2,702,629	1,890,132	-87,501	7,611,806
Economic Development	17	-161,854	-	2,836,213	2,836,213	2,895,921	-59,708	-	-221,562
Youth Employment Programs	18	-	-	7,764	7,764	15,773	-8,009	-	-8,009
Language Program	19	-	-	-	-	-	-	-	-
Economic Development - LNG	20	3,988,629	102,750	105,000	207,750	130,633	77,117	-	4,065,746
Moricetown Legacy Fund	21	93,663	-	116,092	116,092	3,970	112,122	-	205,785
Employment Assistance Services	22	2,386	-	93,500	93,500	77,797	15,703	-	18,089
Land Management	23	182,838	239,324	29,337	268,661	147,942	120,719	-	303,557
Tobacco Project	24	75,934	-	-	-	8,408	-8,408	-	67,526
Community Wellbeing	25	13,087	89,640	691	90,331	88,023	2,308	-	15,395
COVID Response	26	71,222	963,270	-	963,270	788,071	175,199	-	246,421
Health Development	27	433,030	-	97,137	97,137	170,016	-72,879	-	360,151
Waste Diversion Plan	28	307,677	-	-	-	272,791	-272,791	-	34,886
Capital - Housing	29	-256,522	575,180	603,349	1,178,529	1,200,596	-22,067	-	-278,589
- Housing - Own Source Revenue	30	175,904	-	-	-	50,023	-50,023	87,501	213,382
- Water	31	26,542	-	-	-	-	-	-	26,542
- Paving	32	-1,238,036	1,294,708	-	1,294,708	779,181	515,527	-	-722,509
<b>Total</b>		<b>10,050,808</b>	<b>6,945,852</b>	<b>11,790,444</b>	<b>18,736,296</b>	<b>15,553,095</b>	<b>3,183,201</b>	<b>-</b>	<b>13,234,009</b>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

	<b>Budget</b>		<b>SCHEDULE 1</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	\$	\$	\$
<b>REVENUE</b>			
ISC			
Regular	550,000	550,906	550,906
IRA	15,000	15,110	15,110
Other	500,000	446,645	506,713
	<u>1,065,000</u>	<u>1,012,661</u>	<u>1,072,729</u>
<b>EXPENDITURE</b>			
Bad debts (recovery)	-	-6,837	51,503
Bank charges and interest	9,000	7,442	8,543
Contract services	300,000	444,197	209,635
Equipment purchases	10,000	4,994	2,036
Equipment rentals and repairs	10,000	9,217	12,751
Expenditure - IRA	1,000	8,610	10,052
Honoraria	110,000	146,400	105,571
Insurance	20,000	32,311	23,860
Materials and supplies	100,000	153,594	145,323
Professional services	10,000	68,762	81,476
Rent	12,000	12,000	12,000
Telephone and internet	30,000	32,944	25,301
Travel and training	30,000	4,273	55,017
Utilities	2,000	4,094	3,860
Wages and benefits - IRA	20,000	14,294	11,088
Wages and benefits	300,000	314,001	235,285
	<u>964,000</u>	<u>1,250,296</u>	<u>993,301</u>
<b>REVENUE OVER EXPENDITURE</b>	101,000	-237,635	79,428
<b>TRANSFER - OTHER FUNDS</b>	-	-4,135	-16,013
<b>OPENING SURPLUS (DEFICIT)</b>	<u>362,141</u>	<u>362,141</u>	<u>298,726</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>463,141</u>	<u>120,371</u>	<u>362,141</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

	<b>PENSION</b>	<b>SCHEDULE 2</b>	
	<b>Budget 2021 \$</b>	<b>2021 \$</b>	<b>2020 \$</b>
<b>REVENUE</b>			
ISC	<u>60,000</u>	<u>58,835</u>	<u>58,835</u>
<b>EXPENDITURE</b>			
Benefits	<u>60,000</u>	<u>62,970</u>	<u>73,049</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-4,135	-14,214
<b>TRANSFER - OTHER FUNDS</b>	-	4,135	14,214
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**COMMUNITY DEVELOPMENT**

**SCHEDULE 3**

	<b>Budget</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	\$	\$	\$
<b>REVENUE</b>			
Coastal Gas Link	-	12,500	-
Other	-	157,566	-
	<u>-</u>	<u>170,066</u>	<u>-</u>
	-	170,066	-
<b>EXPENDITURE</b>			
Contract services	-	75,575	-
Materials and supplies	-	3,500	-
Professional fees	-	8,501	-
	<u>-</u>	<u>87,576</u>	<u>-</u>
	-	87,576	-
<b>REVENUE OVER EXPENDITURE</b>	-	82,490	-
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>82,490</u>	<u>-</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

YEAR ENDED MARCH 31

**SOCIAL SERVICES**

SCHEDULE 4

	Budget 2021 \$	National Child Benefit \$	Basic \$	Special \$	Family Support \$	COPH \$	Adult Care \$	Institutional Care \$	Service Delivery \$	Prevention and Family Support \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>												
ISC	1,300,000	102,372	909,549	60,165	10,168	26,681	128,167	90,208	91,614	-	1,418,924	1,365,511
ISC - COVID	35,000	-	194,400	324,450	-	-	-	-	28,665	-	547,515	34,656
Other	140,000	-	-	-	-	-	6,819	-	26,846	240,000	273,665	138,635
	<u>1,475,000</u>	<u>102,372</u>	<u>1,103,949</u>	<u>384,615</u>	<u>10,168</u>	<u>26,681</u>	<u>134,986</u>	<u>90,208</u>	<u>147,125</u>	<u>240,000</u>	<u>2,240,104</u>	<u>1,538,802</u>
<b>EXPENDITURE</b>												
ISC recovery	10,000	-	-	-	-	-	-	-	-	-	-	10,309
Administration	1,500	-	-	-	-	-	-	-	-	-	-	1,500
Allowances and programs	950,000	102,218	622,161	68,504	1,525	19,964	120,229	84,375	-	36,805	1,055,781	1,011,448
Contract services	70,000	-	-	-	-	-	-	-	-	-	-	2,800
COVID-19 allowances and payment:	-	-	82,320	292,338	-	-	-	-	16,248	-	390,906	-
Materials and supplies	40,000	-	-	-	-	-	27,924	-	18,315	-	46,239	52,990
Rent	12,000	-	-	-	-	-	-	-	12,000	-	12,000	12,000
Telephone and utilities	1,000	-	-	-	-	-	515	-	-	-	515	713
Travel and workshops	10,000	-	-	-	-	-	165	-	1,324	-	1,489	19,595
Wages and benefits	190,000	-	-	-	-	-	100,791	-	75,169	-	175,960	174,379
	<u>1,284,500</u>	<u>102,218</u>	<u>704,481</u>	<u>360,842</u>	<u>1,525</u>	<u>19,964</u>	<u>249,624</u>	<u>84,375</u>	<u>123,056</u>	<u>36,805</u>	<u>1,682,890</u>	<u>1,285,734</u>
<b>REVENUE OVER EXPENDITURE</b>	190,500	154	399,468	23,773	8,643	6,717	-114,638	5,833	24,069	203,195	557,214	253,068
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-	-	16,791	-	-16,791	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-50,181</u>	<u>2,363</u>	<u>-55,206</u>	<u>36,663</u>	<u>947</u>	<u>5,010</u>	<u>-88,546</u>	<u>-7,232</u>	<u>13,700</u>	<u>104,688</u>	<u>12,387</u>	<u>-240,681</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>140,319</u>	<u>2,517</u>	<u>344,262</u>	<u>60,436</u>	<u>9,590</u>	<u>11,727</u>	<u>-186,393</u>	<u>-1,399</u>	<u>20,978</u>	<u>307,883</u>	<u>569,601</u>	<u>12,387</u>



**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

	<b>FOOD BANK</b>	<b>SCHEDULE 5</b>	
	<b>Budget</b>	<b>2021</b>	<b>2020</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
Transfer from social services	<u>15,000</u>	<u>25,443</u>	<u>15,443</u>
<b>EXPENDITURE</b>			
Allowances and programs	5,000	-	5,000
Materials and supplies	5,000	6,328	5,327
Utilities	<u>5,000</u>	<u>-</u>	<u>2,362</u>
	<u>15,000</u>	<u>6,328</u>	<u>12,689</u>
<b>REVENUE OVER EXPENDITURE</b>	-	19,115	2,754
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>4,550</u>	<u>4,550</u>	<u>1,796</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>4,550</u>	<u>23,665</u>	<u>4,550</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**FAMILY SUPPORT WORKER**

**SCHEDULE 6**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>			
Ministry of Children and Families	65,000	60,219	80,478
Other	5,000	-	-
	70,000	60,219	80,478
 <b>EXPENDITURE</b>			
Contract services	1,000	1,193	605
Equipment repairs and maintenance	1,000	-	241
Materials and supplies	3,000	516	936
Rent	6,000	6,000	6,000
Telephone and utilities	1,000	1,101	1,829
Travel and workshops	5,000	7,040	10,213
Wages and benefits	53,000	56,220	57,585
	70,000	72,070	77,409
 <b>REVENUE OVER EXPENDITURE</b>	 -	 -11,851	 3,069
 <b>TRANSFER - OTHER FUNDS</b>	 -	 -	 -
 <b>OPENING SURPLUS (DEFICIT)</b>	 3,069	 3,069	 -
 <b>CLOSING SURPLUS (DEFICIT)</b>	 3,069	 -8,782	 3,069

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**COMMUNITY HEALTH**

SCHEDULE 7

	Budget 2021 \$	Home Care \$	CHR \$	Mental Health \$	Drug and Alcohol \$	Pre-Natal Nutrition \$	Aids Project \$	Operations \$	Aboriginal Diabetes Initiative \$	COHI \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>												
First Nations Health Authority	975,000	284,311	232,915	185,473	168,097	35,846	2,161	152,962	25,290	6,285	1,093,340	966,615
Other	20,000	-	-	-	-	-	-	-	-	-	-	45,011
	<u>995,000</u>	<u>284,311</u>	<u>232,915</u>	<u>185,473</u>	<u>168,097</u>	<u>35,846</u>	<u>2,161</u>	<u>152,962</u>	<u>25,290</u>	<u>6,285</u>	<u>1,093,340</u>	<u>1,011,626</u>
<b>EXPENDITURE</b>												
Administration	97,000	-	-	-	-	-	-	-	-	-	-	95,155
Bank charges	3,000	-	96	-	-	-	-	-	-	-	96	-
Contract services	240,000	39,203	65,048	9,630	2,990	-	-	-	-	-	116,871	83,913
Equipment rentals/purchases	10,000	-	500	-	6,000	-	-	-	-	-	6,500	2,171
Insurance and licences	15,000	-	-	-	-	158	-	14,629	-	-	14,787	17,860
Legal settlement	40,000	-	-	-	-	-	-	-	-	-	-	45,000
Materials and supplies	100,000	12,638	73,974	10,793	2,919	5,696	-	13	-	250	106,283	97,098
Professional services	5,000	-	-	-	-	-	-	24,592	-	-	24,592	13,421
Repairs and maintenance	5,000	-	10,122	-	-	-	-	-	-	-	10,122	6,142
Telephone and utilities	15,000	2,734	847	86	725	-	-	14,150	-	-	18,542	19,328
Travel and workshops	15,000	2,345	575	222	-462	441	-	1,193	-	-	4,314	12,462
Wages and benefits	450,000	103,827	51,304	12,557	89,143	-	2,161	79,736	-	5,316	344,044	408,857
	<u>995,000</u>	<u>160,747</u>	<u>202,466</u>	<u>33,288</u>	<u>101,315</u>	<u>6,295</u>	<u>2,161</u>	<u>134,313</u>	<u>-</u>	<u>5,566</u>	<u>646,151</u>	<u>801,407</u>
REVENUE OVER EXPENDITURE	-	123,564	30,449	152,185	66,782	29,551	-	18,649	25,290	719	447,189	210,219
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-7,753</u>	<u>-896</u>	<u>29,201</u>	<u>17,363</u>	<u>88,100</u>	<u>8,951</u>	<u>-</u>	<u>53,263</u>	<u>9,006</u>	<u>-2,522</u>	<u>202,466</u>	<u>-7,753</u>
CLOSING SURPLUS (DEFICIT)	<u>-7,753</u>	<u>122,668</u>	<u>59,650</u>	<u>169,548</u>	<u>154,882</u>	<u>38,502</u>	<u>-</u>	<u>71,912</u>	<u>34,296</u>	<u>-1,803</u>	<u>649,655</u>	<u>202,466</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**PATIENT TRAVEL**

	<b>SCHEDULE 8</b>		
	<b>Budget 2021 \$</b>	<b>2021 \$</b>	<b>2020 \$</b>
<b>REVENUE</b>			
First Nations Health Authority	<u>360,000</u>	<u>340,609</u>	<u>338,186</u>
<b>EXPENDITURE</b>			
Materials and supplies	2,000	211	3,678
Patient transportation	415,000	243,969	540,333
Professional fees	1,000	1,000	1,000
Repairs and maintenance	2,000	-	-
Wages and benefits	<u>40,000</u>	<u>39,044</u>	<u>47,513</u>
	<u>460,000</u>	<u>284,224</u>	<u>592,524</u>
<b>REVENUE OVER EXPENDITURE</b>	-100,000	56,385	-254,338
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-199,238</u>	<u>-199,238</u>	<u>55,100</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-299,238</u>	<u>-142,853</u>	<u>-199,238</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

	<b>HEADSTART</b>	<b>SCHEDULE 9</b>	
	<b>Budget</b>	<b>2021</b>	<b>2020</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
First Nations Health Authority	<u>120,000</u>	<u>163,523</u>	<u>125,186</u>
<b>EXPENDITURE</b>			
Contract services	<u>120,000</u>	<u>163,523</u>	<u>125,186</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**BRIGHTER FUTURES**

**SCHEDULE 10**

	<b>Budget</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
First Nations Health Authority	157,800	157,896	157,896
Other	15,000	10,000	650
	<u>172,800</u>	<u>167,896</u>	<u>158,546</u>
 <b>EXPENDITURE</b>			
Administration	15,000	-	15,789
Contract services	45,000	142	4,951
Equipment purchases	1,000	-	-
Equipment repairs	1,000	-	308
Insurance and licences	6,500	-	1,726
Materials and supplies	30,300	1,365	29,320
Rent	18,000	6,000	-
Telephone and utilities	1,000	772	1,652
Travel and workshops	5,000	92	15,998
Wages and benefits	50,000	89,229	87,683
	<u>172,800</u>	<u>97,600</u>	<u>157,427</u>
 <b>REVENUE OVER EXPENDITURE</b>	 -	 70,296	 1,119
 <b>TRANSFER - OTHER FUNDS</b>	 -	 -	 -
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>-3,723</u>	 <u>-3,723</u>	 <u>-4,842</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>-3,723</u>	 <u>66,573</u>	 <u>-3,723</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**NEDIHK'YH**

**SCHEDULE 11**

	<b>Budget</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	\$	\$	\$
<b>REVENUE</b>			
Coastal Gas Link	-	47,706	-
Tricorp	100,000	137,558	50,000
Other	10,000	-	-
	<u>110,000</u>	<u>185,264</u>	<u>50,000</u>
<b>EXPENDITURE</b>			
Contract services	80,000	106,114	58,202
Equipment purchase/rentals	10,000	11,860	-
Materials and supplies	6,500	18,108	13,245
Rent	6,000	6,550	-
Telephone and utilities	1,500	-	746
Travel and workshops	3,000	-	-
Wages and benefits	3,000	18,854	2,351
	<u>110,000</u>	<u>161,486</u>	<u>74,544</u>
<b>REVENUE OVER EXPENDITURE</b>	-	23,778	-24,544
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-23,161</u>	<u>-23,161</u>	<u>1,383</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-23,161</u>	<u>617</u>	<u>-23,161</u>



**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**MUNICIPAL SERVICES**

**SCHEDULE 12**

	Budget 2021 \$	SWOP \$	Other \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>					
ISC					
Regular	510,804	-	1,068,260	1,068,260	705,522
SWOP	27,196	21,430	-	21,430	27,196
Other	20,000	-	9,235	9,235	8,314
	<u>558,000</u>	<u>21,430</u>	<u>1,077,495</u>	<u>1,098,925</u>	<u>741,032</u>
<b>EXPENDITURE</b>					
Contract services	100,000	-	600,783	600,783	224,625
Equipment purchases/rentals	40,000	-	2,867	2,867	55,199
Insurance	17,000	-	9,143	9,143	12,801
Materials and supplies	110,000	-	261,674	261,674	106,106
Repairs and maintenance	60,000	-	82,352	82,352	76,457
Telephone and utilities	80,000	-	125,195	125,195	92,281
Travel and training	10,000	-	1,090	1,090	3,965
Wages and benefits - SWOP	20,000	21,430	-	21,430	27,196
Wages and benefits	200,000	-	177,073	177,073	179,788
	<u>637,000</u>	<u>21,430</u>	<u>1,260,177</u>	<u>1,281,607</u>	<u>778,418</u>
<b>REVENUE OVER EXPENDITURE</b>	-79,000	-	-182,682	-182,682	-37,386
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	-37,386	-	-37,386	-37,386	-
<b>CLOSING SURPLUS (DEFICIT)</b>	-116,386	-	-220,068	-220,068	-37,386



**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**LAND USE PLANNING**

**SCHEDULE 13**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>70,873</u>	<u>70,873</u>	<u>70,873</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>70,873</u>	<u>70,873</u>	<u>70,873</u>



**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**SOCIAL HOUSING**

SCHEDULE 14

	Budget 2021 \$	Phase 5 \$	Phase 6 \$	Phase 7 \$	Phase 8 \$	Phase 9 \$	Phase 10 \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>									
CMHC subsidy	125,000	23,839	22,843	24,235	27,198	25,906	16,477	140,498	124,021
Interest	5,000	207	207	208	207	208	208	1,245	4,798
Rental	104,000	30,600	20,016	21,600	12,756	18,912	17,568	121,452	103,884
	<u>234,000</u>	<u>54,646</u>	<u>43,066</u>	<u>46,043</u>	<u>40,161</u>	<u>45,026</u>	<u>34,253</u>	<u>263,195</u>	<u>232,703</u>
<b>EXPENDITURE</b>									
Administration	13,500	3,600	2,520	2,520	2,520	2,520	1,680	15,360	13,680
Audit	5,000	1,000	1,000	1,000	1,000	1,000	1,000	6,000	5,000
Insurance	12,000	4,572	3,657	3,657	2,743	3,658	1,625	19,912	16,586
Mortgage payments	130,000	32,830	25,476	28,437	20,115	26,186	14,261	147,305	133,083
Repairs and maintenance	8,500	2,400	1,600	1,600	1,600	1,600	1,600	10,400	8,800
Replacement reserve	27,000	6,000	5,040	5,040	5,520	5,400	3,600	30,600	27,000
Utilities	5,000	1,200	880	830	1,080	1,080	720	5,790	5,070
	<u>201,000</u>	<u>51,602</u>	<u>40,173</u>	<u>43,084</u>	<u>34,578</u>	<u>41,444</u>	<u>24,486</u>	<u>235,367</u>	<u>209,219</u>
<b>REVENUE OVER EXPENDITURE</b>	33,000	3,044	2,893	2,959	5,583	3,582	9,767	27,828	23,484
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-	-	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>203,938</u>	<u>82,138</u>	<u>37,168</u>	<u>37,534</u>	<u>23,493</u>	<u>14,089</u>	<u>-</u>	<u>194,422</u>	<u>170,938</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>236,938</u>	<u>85,182</u>	<u>40,061</u>	<u>40,493</u>	<u>29,076</u>	<u>17,671</u>	<u>9,767</u>	<u>222,250</u>	<u>194,422</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**MULTI-PLEX**

**SCHEDULE 15**

	<b>Budget</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
Rental	<u>100,000</u>	<u>109,500</u>	<u>100,542</u>
<b>EXPENDITURE</b>			
Contract services	20,000	21,781	32,309
Equipment purchases	1,000	-	-
Materials and supplies	12,000	49,588	2,991
Repairs and maintenance	10,000	35,407	6,929
Telephone and utilities	100,000	60,643	96,092
Travel	-	31	-
Wages and benefits	<u>20,000</u>	<u>21,783</u>	<u>21,488</u>
	<u>163,000</u>	<u>189,233</u>	<u>159,809</u>
<b>REVENUE OVER EXPENDITURE</b>	-63,000	-79,733	-59,267
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-59,267</u>	<u>-59,267</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-122,267</u>	<u>-139,000</u>	<u>-59,267</u>



**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**BAND REVENUE**

**SCHEDULE 16**

	Budget 2021 \$	Forestry \$	BC First Nations Gaming \$	Other \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>						
Province of British Columbia	1,200,000	631,190	791,296	-	1,422,486	1,310,274
Canfor agreement	615,000	618,828	-	-	618,828	850,000
Houston Pellet Limited Partnership	750,000	-	-	2,551,447	2,551,447	100,000
Kyah Resources Inc.	750,000	-	-	-	-	846,775
Other	20,000	-	-	-	-	8,654
	<u>3,335,000</u>	<u>1,250,018</u>	<u>791,296</u>	<u>2,551,447</u>	<u>4,592,761</u>	<u>3,115,703</u>
<b>EXPENDITURE</b>						
Bad debts	150,000	-	-	128,000	128,000	-
Contract services	200,000	1,628,823	-	873,615	2,502,438	393,456
Donations	1,000	-	-	1,500	1,500	-
Equipment purchases and repairs	500,000	-	-	-	-	563,042
Kyahwood Forest Product exit costs	600,000	-	-	-	-	611,635
Loan payments	200,000	-	-	68,097	68,097	209,047
Telephone and utilities	1,000	-	-	-	-	874
Wages and benefits	50,000	-	-	2,594	2,594	39,975
	<u>1,702,000</u>	<u>1,628,823</u>	<u>-</u>	<u>1,073,806</u>	<u>2,702,629</u>	<u>1,818,029</u>
<b>REVENUE OVER EXPENDITURE</b>	1,633,000	-378,805	791,296	1,477,641	1,890,132	1,297,674
<b>TRANSFER - OTHER FUNDS</b>	-	-87,501	-	-	-87,501	-198,581
<b>OPENING SURPLUS (DEFICIT)</b>	<u>5,809,175</u>	<u>3,629,989</u>	<u>742,171</u>	<u>1,437,015</u>	<u>5,809,175</u>	<u>4,710,082</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>7,442,175</u>	<u>3,163,683</u>	<u>1,533,467</u>	<u>2,914,656</u>	<u>7,611,806</u>	<u>5,809,175</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**ECONOMIC DEVELOPMENT**

SCHEDULE 17

	Budget 2021 \$	Gas Bar \$	Campground \$	Canyon Project \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>						
Sales and rental	3,200,000	2,773,858	27,468	3,327	2,804,653	3,211,628
Other	35,000	-	4,800	26,760	31,560	43,520
	<u>3,235,000</u>	<u>2,773,858</u>	<u>32,268</u>	<u>30,087</u>	<u>2,836,213</u>	<u>3,255,148</u>
<b>EXPENDITURE</b>						
Advertising	5,000	106	-	-	106	4,236
Bank charges and interest	40,000	21,809	3,447	2,190	27,446	45,703
Contract services	35,000	23,996	2,401	14,329	40,726	39,042
Equipment rentals/purchases	10,000	-	-	1	1	1
Insurance and licences	5,000	4,433	914	975	6,322	7,050
Materials and supplies	30,000	-	729	10,703	11,432	23,495
Repairs and maintenance	5,000	-	-	-	-	2,612
Resale goods	2,700,000	2,369,899	-	-	2,369,899	2,807,780
Telephone and utilities	30,000	25,645	12,850	5,414	43,909	43,561
Travel and workshops	5,000	733	-	91	824	819
Wages and benefits	370,000	355,530	27,630	12,096	395,256	421,762
	<u>3,235,000</u>	<u>2,802,151</u>	<u>47,971</u>	<u>45,799</u>	<u>2,895,921</u>	<u>3,396,061</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-28,293	-15,703	-15,712	-59,708	-140,913
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-	99,314
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-161,854</u>	<u>-153,592</u>	<u>-14,296</u>	<u>6,034</u>	<u>-161,854</u>	<u>-120,255</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-161,854</u>	<u>-181,885</u>	<u>-29,999</u>	<u>-9,678</u>	<u>-221,562</u>	<u>-161,854</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**YOUTH EMPLOYMENT PROGRAMS**

	SCHEDULE 18		
	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>	<u>10,000</u>	<u>7,764</u>	<u>11,206</u>
<b>EXPENDITURE</b>	<u>10,000</u>	<u>15,773</u>	<u>11,952</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-8,009	-746
<b>TRANSFER - OTHER FUNDS</b>	-	-	746
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-8,009</u>	<u>-</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**LANGUAGE PROGRAM**

**SCHEDULE 19**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>EXPENDITURE</b>			
Bad debt	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>-</u>	<u>-</u>	<u>10,000</u>
 <b>REVENUE OVER EXPENDITURE</b>	-	-	-10,000
 <b>TRANSFER - OTHER FUNDS</b>	-	-	1,053
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>8,947</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**ECONOMIC DEVELOPMENT - LNG**

**SCHEDULE 20**

	Budget 2021 \$	Chevron \$	Other Projects \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>					
ISC	103,000	-	102,750	102,750	102,750
Coastal Gas Link	120,000	-	70,000	70,000	115,761
New Relationship Trust	20,000	-	-	-	-
Province of British Columbia	100,000	-	30,000	30,000	92,700
Other	40,000	-	5,000	5,000	29,870
	<u>383,000</u>	<u>-</u>	<u>207,750</u>	<u>207,750</u>	<u>341,081</u>
 <b>EXPENDITURE</b>					
Bad debt	-	-	-	-	13,380
Contract services	180,000	-	58,404	58,404	164,627
Materials and supplies	50,000	-	1,740	1,740	8,738
Professional fees	20,000	-	2,297	2,297	6,010
Rent	12,000	-	6,000	6,000	12,275
Repairs and maintenance	1,000	-	-	-	174
Telephone and utilities	1,000	22	538	560	-
Travel and workshops	7,500	-	1,225	1,225	-
Wages and benefits	80,000	-	60,407	60,407	68,282
	<u>351,500</u>	<u>22</u>	<u>130,611</u>	<u>130,633</u>	<u>273,486</u>
<b>REVENUE OVER EXPENDITURE</b>	31,500	-22	77,139	77,117	67,595
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>3,988,629</u>	<u>5,437</u>	<u>3,983,192</u>	<u>3,988,629</u>	<u>3,921,034</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>4,020,129</u>	<u>5,415</u>	<u>4,060,331</u>	<u>4,065,746</u>	<u>3,988,629</u>



**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**MORICETOWN LEGACY FUND**

**SCHEDULE 21**

	<b>Budget 2021 \$</b>	<b>2021 \$</b>	<b>2020 \$</b>
<b>REVENUE</b>	<u>45,000</u>	<u>116,092</u>	<u>-</u>
 <b>EXPENDITURE</b>			
Fund losses	-	-	36,793
Professional fees	<u>3,800</u>	<u>3,970</u>	<u>3,970</u>
	<u>3,800</u>	<u>3,970</u>	<u>40,763</u>
 <b>REVENUE OVER EXPENDITURE</b>	41,200	112,122	-40,763
 <b>TRANSFER - OTHER FUNDS</b>	-	-	-
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>93,663</u>	<u>93,663</u>	<u>134,426</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>134,863</u>	<u>205,785</u>	<u>93,663</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**EMPLOYMENT ASSISTANCE SERVICES**

**SCHEDULE 22**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>	<u>59,000</u>	<u>93,500</u>	<u>89,100</u>
 <b>EXPENDITURE</b>			
Contract services	3,000	6,379	2,923
Materials and supplies	2,000	9,931	25,815
Rent	2,000	6,000	6,420
Travel and workshops	2,000	1,846	3,445
Wages and benefits	<u>50,000</u>	<u>53,641</u>	<u>54,111</u>
	<u>59,000</u>	<u>77,797</u>	<u>92,714</u>
 <b>REVENUE OVER EXPENDITURE</b>	-	15,703	-3,614
 <b>TRANSFER - OTHER FUNDS</b>	-	-	-
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>2,386</u>	<u>2,386</u>	<u>6,000</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>2,386</u>	<u>18,089</u>	<u>2,386</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**LAND MANAGEMENT**

**SCHEDULE 23**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>			
ISC - Land Management	59,000	58,929	58,929
- Housing CAP	140,000	139,502	139,502
- RLEMP (COVID-19)	-	25,893	-
- Lands CAP Building	-	15,000	-
CMHC	35,000	15,450	35,057
Other	30,000	13,887	45,359
	<u>264,000</u>	<u>268,661</u>	<u>278,847</u>
<b>EXPENDITURE</b>			
Contract services	15,000	17,129	6,500
Equipment purchases and rentals	2,000	9,649	6,390
Insurance	1,000	-	300
Materials and supplies	2,000	11,747	5,314
Professional fees	4,000	-	2,800
Rent	12,000	6,000	12,000
Telephone and utilities	1,000	-	50
Travel and training	10,000	1,107	8,898
Wages and benefits	70,000	102,310	75,022
	<u>117,000</u>	<u>147,942</u>	<u>117,274</u>
<b>REVENUE OVER EXPENDITURE</b>	147,000	120,719	161,573
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>182,838</u>	<u>182,838</u>	<u>21,265</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>329,838</u>	<u>303,557</u>	<u>182,838</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**TOBACCO PROJECT**

**SCHEDULE 24**

	<b>Budget</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	\$	\$	\$
<b>REVENUE</b>			
First Nations Health Authority	2,000	-	-
Other	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>12,000</u>	<u>-</u>	<u>10,000</u>
<b>EXPENDITURE</b>			
Insurance	2,000	2,067	-
Travel and workshops	-	-	1,840
Wages and benefits	<u>10,000</u>	<u>6,341</u>	<u>8,105</u>
	<u>12,000</u>	<u>8,408</u>	<u>9,945</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-8,408	55
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>75,934</u>	<u>75,934</u>	<u>75,879</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>75,934</u>	<u>67,526</u>	<u>75,934</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**COMMUNITY WELLBEING**

**SCHEDULE 25**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>			
ISC	90,000	89,640	89,640
Other	-	691	9,600
	90,000	90,331	99,240
<b>EXPENDITURE</b>			
Allowances and programs	86,000	88,023	82,453
Materials and supplies	2,000	-	3,700
Meetings	2,000	-	-
	90,000	88,023	86,153
<b>REVENUE OVER EXPENDITURE</b>	-	2,308	13,087
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	13,087	13,087	-
<b>CLOSING SURPLUS (DEFICIT)</b>	13,087	15,395	13,087

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**COVID RESPONSE**

**SCHEDULE 26**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>			
ISC	<u>500,000</u>	<u>963,270</u>	<u>72,257</u>
<b>EXPENDITURE</b>			
Contract services	100,000	101,350	257
Materials and supplies	200,000	302,098	-
Telephone and utilities	5,000	13,412	778
Wages and benefits	<u>265,000</u>	<u>371,211</u>	<u>-</u>
	<u>570,000</u>	<u>788,071</u>	<u>1,035</u>
<b>REVENUE OVER EXPENDITURE</b>	-70,000	175,199	71,222
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>71,222</u>	<u>71,222</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>1,222</u>	<u>246,421</u>	<u>71,222</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**HEALTH DEVELOPMENT**

**SCHEDULE 27**

	Budget 2021 \$	Community Health Plan \$	Healing on the Land \$	Land Based Healing \$	Total 2021 \$	Total 2020 \$
<b>REVENUE</b>						
First Nations Health Authority - Regular	456,000	-	7,855	35,316	43,171	455,811
- Grant	<u>21,000</u>	-	-	<u>53,966</u>	<u>53,966</u>	<u>21,088</u>
	<u>477,000</u>	-	<u>7,855</u>	<u>89,282</u>	<u>97,137</u>	<u>476,899</u>
<b>EXPENDITURE</b>						
Administration	5,000	-	-	-	-	-
Contract services	50,000	-	21,438	81,029	102,467	42,014
Materials and supplies	2,000	-	-	11,743	11,743	1,855
Travel and workshops	3,000	-	-	-	-	-
Wages and benefits	<u>10,000</u>	-	-	<u>55,806</u>	<u>55,806</u>	-
	<u>70,000</u>	-	<u>21,438</u>	<u>148,578</u>	<u>170,016</u>	<u>43,869</u>
<b>REVENUE OVER EXPENDITURE</b>	407,000	-	-13,583	-59,296	-72,879	433,030
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>433,030</u>	<u>111,718</u>	<u>-5,681</u>	<u>326,993</u>	<u>433,030</u>	-
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>840,030</u>	<u>111,718</u>	<u>-19,264</u>	<u>267,697</u>	<u>360,151</u>	<u>433,030</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**WASTE DIVERSION PLAN**

**SCHEDULE 28**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>			
ISC	<u>-</u>	<u>-</u>	<u>361,700</u>
<b>EXPENDITURE</b>			
Contract services	132,000	131,355	-
Equipment purchases	100,000	100,816	-
Insurance	3,000	2,765	-
Materials and supplies	8,000	5,748	54,023
Wages and benefits	<u>30,000</u>	<u>32,107</u>	<u>-</u>
	<u>273,000</u>	<u>272,791</u>	<u>54,023</u>
<b>REVENUE OVER EXPENDITURE</b>	-273,000	-272,791	307,677
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>307,677</u>	<u>307,677</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>34,677</u>	<u>34,886</u>	<u>307,677</u>



**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2020**  
**CAPITAL - HOUSING**

SCHEDULE 29

Project	Opening Surplus (Deficit) \$	ISC \$	Revenue CMHC \$	Other \$	Total Revenue \$	Expenditure \$	Revenue Over Expenditure \$	Transfer Other Funds \$	Closing Surplus (Deficit) \$
NO CPMS	-2,651	19,876	-	-	19,876	-	19,876	-	17,225
NO CPMS	-1,200	169,413	-	-	169,413	146,639	22,774	-	21,574
NO CPMS	-647	-	-	-	-	-	-	-	-647
NO CPMS	15	49,413	-	-	49,413	136,028	-86,615	-	-86,600
NO CPMS	8,034	-	-	6,732	6,732	8,421	-1,689	-	6,345
NO CPMS	-300	40,000	-	-	40,000	39,625	375	-	75
NO CPMS	-300	49,413	-	-	49,413	38,994	10,419	-	10,119
NO CPMS	-44,893	49,413	-	-	49,413	71,743	-22,330	-	-67,223
126377	-3,209	-	-	-	-	-	-	-	-3,209
128087	1,135	-	-	-	-	-	-	-	1,135
22-363-832	-54,142	-	59,382	-	59,382	4,782	54,600	-	458
22-363-832	-53,443	-	59,382	-	59,382	3,925	55,457	-	2,014
22-363-832	-52,960	-	59,383	-	59,383	3,925	55,458	-	2,498
22-363-832	-54,096	-	59,383	-	59,383	3,925	55,458	-	1,362
128079	890	-	-	-	-	1	-1	-	889
128079	-3,608	-	-	-	-	-	-	-	-3,608
128079	-1,707	-	-	-	-	-	-	-	-1,707
128079	-1,559	-	-	-	-	-	-	-	-1,559
128079	3,138	-	-	-	-	-	-	-	3,138
128095	2,678	-	-	-	-	-	-	-	2,678
128087	1,475	-	-	-	-	-	-	-	1,475
128087	603	-	-	-	-	-	-	-	603
128087	423	-	-	-	-	-	-	-	423
NO CPMS	-	49,413	-	200,587	250,000	250,024	-24	-	-24
NO CPMS	-	49,413	-	-	49,413	235,870	-186,457	-	-186,457
NO CPMS	-	49,413	-	85,000	134,413	256,394	-121,981	-	-121,981
NO CPMS	-	49,413	-	-	49,413	-	49,413	-	49,413
NO CPMS	-	-	-	73,500	73,500	-	73,500	-	73,500
NO CPMS	-	-	-	-	-	300	-300	-	-300
128087	-198	-	-	-	-	-	-	-	-198
	<u>-256,522</u>	<u>575,180</u>	<u>237,530</u>	<u>365,819</u>	<u>1,178,529</u>	<u>1,200,596</u>	<u>-22,067</u>	<u>-</u>	<u>-278,589</u>
Budget	<u>-16,977</u>	<u>430,000</u>	<u>230,000</u>	<u>-</u>	<u>660,000</u>	<u>700,000</u>	<u>-40,000</u>	<u>-</u>	<u>-56,977</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**CAPITAL - HOUSING - OWN SOURCE REVENUE**

**SCHEDULE 30**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>			
Elders emergency fund	<u>-</u>	<u>-</u>	<u>1,500</u>
<b>EXPENDITURE</b>			
Other	<u>50,000</u>	<u>50,023</u>	<u>54,838</u>
<b>REVENUE OVER EXPENDITURE</b>	-50,000	-50,023	-53,338
<b>TRANSFER - OTHER FUNDS</b>	-	87,501	99,267
<b>OPENING SURPLUS (DEFICIT)</b>	<u>175,904</u>	<u>175,904</u>	<u>129,975</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>125,904</u>	<u>213,382</u>	<u>175,904</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**CAPITAL - WATER**

**SCHEDULE 31**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>26,542</u>	<u>26,542</u>	<u>26,542</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>26,542</u>	<u>26,542</u>	<u>26,542</u>

**WITSET FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**CAPITAL - PAVING**

**SCHEDULE 32**

	Budget 2021 \$	2021 \$	2020 \$
<b>REVENUE</b>			
ISC	<u>500,000</u>	<u>1,294,708</u>	<u>500,000</u>
 <b>EXPENDITURE</b>			
Contract services	<u>500,000</u>	<u>779,181</u>	<u>1,738,036</u>
 <b>REVENUE OVER EXPENDITURE</b>	-	515,527	-1,238,036
 <b>TRANSFER - OTHER FUNDS</b>	-	-	-
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>-1,238,036</u>	<u>-1,238,036</u>	<u>-</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>-1,238,036</u>	<u>-722,509</u>	<u>-1,238,036</u>