

WITSET FIRST NATION
STATEMENTS OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2018

**WITSET FIRST NATION
INDEX
YEAR ENDED MARCH 31, 2018**

REVIEW ENGAGEMENT REPORT

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

STATEMENTS OF REVENUE AND EXPENDITURE - SCHEDULES 1 TO 28

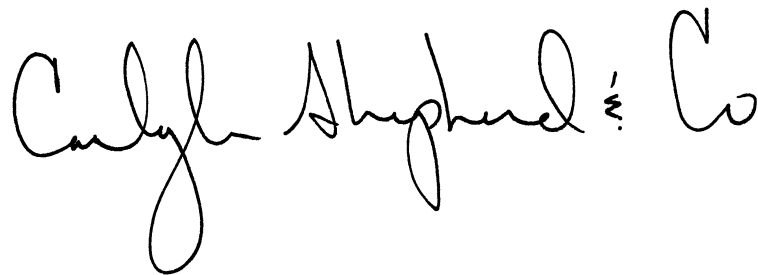
**REVIEW ENGAGEMENT REPORT
TO THE WITSET FIRST NATION**

We have reviewed the statements of revenue and expenditure for the year ended March 31, 2018. 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 First Nation.

A review does not constitute an audit and consequently we do not express an audit opinion on these statements.

Based on our review, nothing has come to our attention that causes us to believe that these statements do not fairly present the activities for each function for the year ended March 31, 2018.

Smithers, BC
July 7, 2018

A handwritten signature in black ink that reads "Carlyle Shepherd & Co". The signature is written in a cursive, flowing style.

WITSET FIRST NATION
SUMMARY STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2018

Fund	Schedule	Opening	Revenue		Total	Expenditure	Revenue	Transfer	Closing
		Surplus (Deficit)	INAC	Other	Revenue		Over Expenditure	Other Funds	Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Administration	1	92,500	557,053	301,201	858,254	716,080	142,174	-40,435	194,239
Pension	2	-	47,642	-	47,642	47,642	-	-	-
Policy Development	3	12,686	-	-	-	7,367	-7,367	-	5,319
Social Services	4	-253,858	1,007,792	137,381	1,145,173	1,155,666	-10,493	-	-264,351
Food Bank	5	-	-	15,443	15,443	5,925	9,518	-	9,518
Family Support Worker	6	-	-	56,287	56,287	72,930	-16,643	-	-16,643
Community Health	7	-25,744	-	782,087	782,087	799,232	-17,145	831	-42,058
Patient Travel	8	181,933	-	338,186	338,186	369,462	-31,276	-	150,657
Headstart	9	-	-	142,731	142,731	142,731	-	-	-
Brighter Futures	10	7,186	-	165,104	165,104	167,506	-2,402	-17	4,767
NEDIHK'YH	11	-	-	720	720	18,639	-17,919	17,919	-
Municipal Services	12	55,994	450,713	43,664	494,377	575,586	-81,209	-	-25,215
Land Use Planning	13	38,032	75,000	-	75,000	42,159	32,841	-	70,873
Social Housing - Post 1996 Program	14	99,719	-	204,500	204,500	176,848	27,652	-	127,371
Multi-Plex	15	-	-	76,368	76,368	182,817	-106,449	106,449	-
Band Revenue	16	2,327,203	-	1,507,786	1,507,786	315,173	1,192,613	-203,484	3,316,332
Economic Development	17	-328,630	-	3,207,271	3,207,271	3,192,237	15,034	-	-313,596
Youth Employment Programs	18	-	-	6,266	6,266	7,636	-1,370	1,370	-
N.I.B. Language	19	-	-	106,167	106,167	104,785	1,382	-	1,382
Language Program	20	11,268	-	15,000	15,000	15,694	-694	189	10,763
Economic Development - LNG	21	582,887	153,081	463,165	616,246	1,221,678	-605,432	-	-22,545
Moricetown Legacy Fund	22	62,726	-	33,763	33,763	3,830	29,933	-	92,659
Employment Assistance Services	23	-12,896	-	51,603	51,603	58,833	-7,230	20,126	-
Land Management	24	-4,900	58,929	63,839	122,768	81,687	41,081	-	36,181
Capital - Housing	25	-1,828	28,355	160,921	189,276	126,382	62,894	-	61,066
- Housing - Own Source Revenue	26	23,450	-	31,480	31,480	20,483	10,997	97,035	131,482
- Water	27	26,542	-	-	-	-	-	-	26,542
- New Health Station Shed	28	-	-	114,100	114,100	114,117	-17	17	-
Total		<u>2,894,270</u>	<u>2,378,565</u>	<u>8,025,033</u>	<u>10,403,598</u>	<u>9,743,125</u>	<u>660,473</u>	<u>-</u>	<u>3,554,743</u>

WITSET FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ADMINISTRATION

SCHEDULE 1

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE			
INAC			
Regular	478,659	542,025	478,659
IRA	14,756	15,028	14,756
Other	<u>240,000</u>	<u>301,201</u>	<u>239,458</u>
	<u>733,415</u>	<u>858,254</u>	<u>732,873</u>
EXPENDITURE			
Bad debts (recovery)	6,000	-26,904	9,011
Bank charges and interest	15,462	7,935	11,226
Contract services	87,000	171,203	120,405
Equipment purchases	4,000	11,274	-
Equipment rentals and repairs	15,000	14,522	12,999
Expenditure - IRA	10,000	277	6,328
Honoraria	107,000	106,000	107,080
Insurance	27,000	11,906	28,499
Materials and supplies	48,000	63,183	39,387
Professional services	57,000	5,028	50,677
Rent	12,000	12,000	12,000
Telephone and internet	37,000	25,966	22,736
Travel and training	25,000	17,383	17,925
Utilities	5,000	2,066	4,302
Wages and benefits - IRA	-	23,179	-
Wages and benefits	<u>240,000</u>	<u>271,062</u>	<u>242,373</u>
	<u>695,462</u>	<u>716,080</u>	<u>684,948</u>
REVENUE OVER EXPENDITURE	37,953	142,174	47,925
TRANSFER - OTHER FUNDS	-	-40,435	-8,472
OPENING SURPLUS (DEFICIT)	<u>92,500</u>	<u>92,500</u>	<u>53,047</u>
CLOSING SURPLUS (DEFICIT)	<u>130,453</u>	<u>194,239</u>	<u>92,500</u>

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

	PENSION		SCHEDULE 2
	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE			
INAC	<u>54,334</u>	<u>47,642</u>	<u>54,334</u>
EXPENDITURE			
Benefits	<u>54,334</u>	<u>47,642</u>	<u>54,334</u>
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

POLICY DEVELOPMENT

SCHEDULE 3

	Budget 2018 \$	2018 \$	2017 \$
REVENUE	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE			
Professional fees	<u>-</u>	<u>7,367</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-7,367	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>12,686</u>	<u>12,686</u>	<u>12,686</u>
CLOSING SURPLUS (DEFICIT)	<u>12,686</u>	<u>5,319</u>	<u>12,686</u>

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

SOCIAL SERVICES

SCHEDULE 4

	Budget 2018	National Child Benefit	Basic	Special	Family Support	GFA	Adult Care	Institutional Care	Service Delivery	Prevention and Family Support	Total 2018	Total 2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE												
INAC	926,209	102,372	520,770	52,360	9,498	32,127	100,334	90,208	100,123	-	1,007,792	926,209
Other	20,000	-	-	1,694	-	-	-	-	15,687	120,000	137,381	19,652
	<u>946,209</u>	<u>102,372</u>	<u>520,770</u>	<u>54,054</u>	<u>9,498</u>	<u>32,127</u>	<u>100,334</u>	<u>90,208</u>	<u>115,810</u>	<u>120,000</u>	<u>1,145,173</u>	<u>945,861</u>
EXPENDITURE												
INAC recovery	-80,000	-	-45,999	-	-	1,967	-	-7,887	-	-	-51,919	-69,310
Allowances and programs	830,000	102,627	540,143	47,742	8,107	26,682	20,779	89,962	-	-	836,042	838,950
Contract services	-	-	-	-	-	-	5,308	-	-	120,000	125,308	-
Equipment purchases	1,000	-	-	-	-	-	-	-	-	-	-	1,113
Materials and supplies	15,000	-	-	-	222	-	25,084	-	21,206	-	46,512	35,926
Rent	12,000	-	-	-	-	-	-	-	12,000	-	12,000	12,000
Telephone and utilities	7,000	-	-	-	-	-	1,896	-	-	-	1,896	8,583
Travel and workshops	4,000	-	-	-	-	-	2,843	-	1,515	-	4,358	4,184
Wages and benefits	157,209	-	-	-	-	-	96,008	-	85,461	-	181,469	177,652
	<u>946,209</u>	<u>102,627</u>	<u>494,144</u>	<u>47,742</u>	<u>8,329</u>	<u>28,649</u>	<u>151,918</u>	<u>82,075</u>	<u>120,182</u>	<u>120,000</u>	<u>1,155,666</u>	<u>1,009,098</u>
REVENUE OVER EXPENDITURE	-	-255	26,626	6,312	1,169	3,478	-51,584	8,133	-4,372	-	-10,493	-63,237
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-253,858</u>	<u>-1,529</u>	<u>-158,236</u>	<u>-12,810</u>	<u>-1,499</u>	<u>-937</u>	<u>-63,548</u>	<u>-15,020</u>	<u>-279</u>	<u>-</u>	<u>-253,858</u>	<u>-190,621</u>
CLOSING SURPLUS (DEFICIT)	<u>-253,858</u>	<u>-1,784</u>	<u>-131,610</u>	<u>-6,498</u>	<u>-330</u>	<u>2,541</u>	<u>-115,132</u>	<u>-6,887</u>	<u>-4,651</u>	<u>-</u>	<u>-264,351</u>	<u>-253,858</u>

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

	Budget	SCHEDULE 5	
	2018	2018	2017
	\$	\$	\$
REVENUE			
Transfer from social services	<u>15,500</u>	<u>15,443</u>	<u>15,443</u>
EXPENDITURE			
Materials and supplies	<u>15,500</u>	<u>5,925</u>	<u>15,659</u>
REVENUE OVER EXPENDITURE	-	9,518	-216
TRANSFER - OTHER FUNDS	-	-	216
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>9,518</u>	<u>-</u>

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

FAMILY SUPPORT WORKER

SCHEDULE 6

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE			
Ministry of Children and Families	<u>55,668</u>	<u>56,287</u>	<u>55,668</u>
EXPENDITURE			
Contract services	2,000	1,061	5,064
Equipment purchases	2,000	538	3,343
Materials and supplies	2,668	1,830	1,467
Rent	6,000	6,000	6,000
Telephone and utilities	2,000	385	1,966
Travel and workshops	3,000	6,848	4,981
Wages and benefits	<u>38,000</u>	<u>56,268</u>	<u>36,803</u>
	<u>55,668</u>	<u>72,930</u>	<u>59,624</u>
REVENUE OVER EXPENDITURE	-	-16,643	-3,956
TRANSFER - OTHER FUNDS	-	-	3,956
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-16,643</u>	<u>-</u>

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

SCHEDULE 7

	Budget 2018 \$	Home Care \$	CHR \$	Mental Health \$	Drug and Alcohol \$	Pre-Natal Nutrition \$	Aids Project \$	Operations \$	Aboriginal Diabetes Initiative \$	COHI \$	Care In Trust \$	Total 2018 \$	Total 2017 \$
REVENUE													
First Nations Health Authority	719,460	245,967	169,374	114,189	95,404	30,241	2,119	88,559	24,799	6,285	-	776,937	719,460
Other	26,000	-	150	-	-	-	-	5,000	-	-	-	5,150	25,966
	<u>745,460</u>	<u>245,967</u>	<u>169,524</u>	<u>114,189</u>	<u>95,404</u>	<u>30,241</u>	<u>2,119</u>	<u>93,559</u>	<u>24,799</u>	<u>6,285</u>	<u>-</u>	<u>782,087</u>	<u>745,426</u>
EXPENDITURE													
Administration	70,000	24,597	14,760	10,824	9,048	2,868	-	7,694	2,480	-	-	72,271	70,128
Bank charges	5,000	-	4,596	-	-	-	-	-	-	-	-	4,596	4,596
Contract services	95,996	12,529	58,104	77,525	13,797	4,761	-	-	-	-	2,863	169,579	122,592
Equipment rentals/purchases	2,000	-	-	-	-	-	-	2,652	-	-	-	2,652	2,501
Insurance and licences	20,000	4,637	-	-	-	925	-	6,360	-	-	-	11,922	14,955
Materials and supplies	75,000	17,964	25,110	4,676	640	11,144	-	4,102	804	-	-	64,440	61,429
Professional services	2,000	1,657	-	-	-	-	-	-	-	-	-	1,657	1,095
Rent	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	16,000	3,650	-	-	14,041	-	-	531	-	-	-	18,222	22,036
Telephone and utilities	7,000	2,646	281	-	-	80	-	34,820	-	-	-	37,827	8,381
Travel and workshops	17,000	8,407	146	630	8,654	5,770	-	-	86	-	-	23,693	12,721
Wages - water testing	22,000	23,392	-	-	-	-	-	-	-	-	-	23,392	22,173
Wages and benefits	420,000	129,778	74,413	28,983	58,538	4,593	2,119	36,742	27,000	6,815	-	368,981	441,399
	<u>753,996</u>	<u>229,257</u>	<u>177,410</u>	<u>122,638</u>	<u>104,718</u>	<u>30,141</u>	<u>2,119</u>	<u>92,901</u>	<u>30,370</u>	<u>6,815</u>	<u>2,863</u>	<u>799,232</u>	<u>784,006</u>
REVENUE OVER EXPENDITURE	-8,536	16,710	-7,886	-8,449	-9,314	100	-	658	-5,571	-530	-2,863	-17,145	-38,580
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	831	-	-	-	831	4,300
OPENING SURPLUS (DEFICIT)	<u>-25,744</u>	<u>-23,273</u>	<u>-5,112</u>	<u>12,791</u>	<u>-9,680</u>	<u>55</u>	<u>-</u>	<u>-5,118</u>	<u>5,571</u>	<u>-72</u>	<u>-906</u>	<u>-25,744</u>	<u>8,536</u>
CLOSING SURPLUS (DEFICIT)	<u>-34,280</u>	<u>-6,563</u>	<u>-12,998</u>	<u>4,342</u>	<u>-18,994</u>	<u>155</u>	<u>-</u>	<u>-3,629</u>	<u>-</u>	<u>-602</u>	<u>-3,769</u>	<u>-42,058</u>	<u>-25,744</u>

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

PATIENT TRAVEL

SCHEDULE 8

	Budget 2018	2018	2017
	\$	\$	\$
REVENUE			
First Nations Health Authority	<u>431,089</u>	<u>338,186</u>	<u>431,089</u>
EXPENDITURE			
Materials and supplies	3,000	1,215	2,556
Patient transportation	265,000	322,275	278,434
Professional fees	1,000	1,000	1,000
Wages and benefits	<u>65,089</u>	<u>44,972</u>	<u>55,747</u>
	<u>334,089</u>	<u>369,462</u>	<u>337,737</u>
REVENUE OVER EXPENDITURE	97,000	-31,276	93,352
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>181,933</u>	<u>181,933</u>	<u>88,581</u>
CLOSING SURPLUS (DEFICIT)	<u>278,933</u>	<u>150,657</u>	<u>181,933</u>

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

HEADSTART

SCHEDULE 9

	Budget 2018 \$	2018 \$	2017 \$
REVENUE			
First Nations Health Authority	<u>124,930</u>	<u>142,731</u>	<u>124,930</u>
EXPENDITURE			
Contract services	<u>124,930</u>	<u>142,731</u>	<u>124,930</u>
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>

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

BRIGHTER FUTURES

SCHEDULE 10

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE			
First Nations Health Authority	146,730	154,800	146,730
Other	<u>3,200</u>	<u>10,304</u>	<u>3,205</u>
	<u>149,930</u>	<u>165,104</u>	<u>149,935</u>
 EXPENDITURE			
Administration	15,000	14,676	14,676
Contract services	20,000	32,974	30,170
Equipment purchases	20,000	2,615	-
Equipment repairs	2,000	346	3,035
Insurance and licences	500	16,045	375
Materials and supplies	29,492	-	37,572
Rent	2,500	-	-
Telephone and utilities	5,000	166	348
Travel and workshops	8,000	3,397	2,186
Wages and benefits	<u>55,000</u>	<u>97,287</u>	<u>61,949</u>
	<u>157,492</u>	<u>167,506</u>	<u>150,311</u>
 REVENUE OVER EXPENDITURE	 -7,562	 -2,402	 -376
 TRANSFER - OTHER FUNDS	 -	 -17	 -
 OPENING SURPLUS (DEFICIT)	 <u>7,186</u>	 <u>7,186</u>	 <u>7,562</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-376</u>	 <u>4,767</u>	 <u>7,186</u>

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

NEDIHK'YH

SCHEDULE 11

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE	<u>138,000</u>	<u>720</u>	<u>138,021</u>
 EXPENDITURE			
Contract services	90,000	16,715	102,532
Materials and supplies	35,000	1,539	41,487
Rent	1,389	-	855
Travel and workshops	2,000	385	3,764
Wages and benefits	<u>15,000</u>	<u>-</u>	<u>14,494</u>
	<u>143,389</u>	<u>18,639</u>	<u>163,132</u>
 REVENUE OVER EXPENDITURE	 -5,389	 -17,919	 -25,111
 TRANSFER - OTHER FUNDS	 -	 17,919	 19,722
 OPENING SURPLUS (DEFICIT)	 <u>-</u>	 <u>-</u>	 <u>5,389</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-5,389</u>	 <u>-</u>	 <u>-</u>

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

SCHEDULE 12

	Budget 2018 \$	SWOP \$	Flood \$	Other \$	Total 2018 \$	Total 2017 \$
REVENUE						
INAC						
Regular	594,005	-	-	428,873	428,873	594,005
SWOP	21,840	21,840	-	-	21,840	21,840
Other	4,000	-	37,129	6,535	43,664	3,558
	<u>619,845</u>	<u>21,840</u>	<u>37,129</u>	<u>435,408</u>	<u>494,377</u>	<u>619,403</u>
EXPENDITURE						
Contract services	80,000	-	31,500	84,026	115,526	74,887
Equipment purchases/rentals	120,000	-	-	12,766	12,766	121,644
Insurance	10,000	-	-	8,436	8,436	6,236
Materials and supplies	55,000	-	55,163	79,191	134,354	60,873
Rent	6,000	-	-	-	-	6,000
Repairs and maintenance	50,000	-	8,109	12,860	20,969	59,069
Telephone and utilities	90,000	-	-	85,381	85,381	93,114
Travel and training	5,000	-	3,094	18,892	21,986	3,206
Wages and benefits - SWOP	21,840	21,840	-	-	21,840	21,840
Wages and benefits	142,005	-	-	154,328	154,328	116,540
	<u>579,845</u>	<u>21,840</u>	<u>97,866</u>	<u>455,880</u>	<u>575,586</u>	<u>563,409</u>
REVENUE OVER EXPENDITURE	40,000	-	-60,737	-20,472	-81,209	55,994
TRANSFER - OTHER FUNDS	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	55,994	-	-	55,994	55,994	-
CLOSING SURPLUS (DEFICIT)	<u>95,994</u>	<u>-</u>	<u>-60,737</u>	<u>35,522</u>	<u>-25,215</u>	<u>55,994</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31
LAND USE PLANNING

SCHEDULE 13

	Budget 2018 \$	2018 \$	2017 \$
REVENUE			
INAC	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
EXPENDITURE			
Contract services	10,000	25,565	10,016
Materials and supplies	3,000	5,329	2,707
Professional services	<u>25,000</u>	<u>11,265</u>	<u>24,245</u>
	<u>38,000</u>	<u>42,159</u>	<u>36,968</u>
REVENUE OVER EXPENDITURE	37,000	32,841	38,032
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>38,032</u>	<u>38,032</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>75,032</u>	<u>70,873</u>	<u>38,032</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31
SOCIAL HOUSING - POST 1996 PROGRAM

Schedule 14

	Budget 2018 \$	Phase 5 \$	Phase 6 \$	Phase 7 \$	Phase 8 \$	Phase 9 \$	Total 2018 \$	Total 2017 \$
REVENUE								
CMHC subsidy	76,000	23,588	22,937	23,576	27,198	12,953	110,252	75,196
Rental	75,000	30,600	20,016	21,600	12,576	9,456	94,248	74,342
	<u>151,000</u>	<u>54,188</u>	<u>42,953</u>	<u>45,176</u>	<u>39,774</u>	<u>22,409</u>	<u>204,500</u>	<u>149,538</u>
EXPENDITURE								
Administration	9,000	3,600	2,520	2,520	2,520	1,260	12,420	9,060
Audit	3,000	780	1,000	1,000	1,000	1,000	4,780	2,980
Insurance	9,000	1,675	1,340	1,340	1,005	1,340	6,700	9,120
Mortgage payments	92,000	31,769	24,981	27,053	20,175	11,847	115,825	91,112
Repairs and maintenance	7,000	2,400	1,600	1,643	1,600	800	8,043	6,584
Replacement reserve	17,000	6,000	5,040	5,040	5,520	2,700	24,300	17,000
Utilities	3,500	1,200	880	1,080	1,080	540	4,780	3,340
	<u>140,500</u>	<u>47,424</u>	<u>37,361</u>	<u>39,676</u>	<u>32,900</u>	<u>19,487</u>	<u>176,848</u>	<u>139,196</u>
REVENUE OVER EXPENDITURE	10,500	6,764	5,592	5,500	6,874	2,922	27,652	10,342
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	99,719	52,741	22,186	22,862	1,930	-	99,719	89,377
CLOSING SURPLUS (DEFICIT)	<u>110,219</u>	<u>59,505</u>	<u>27,778</u>	<u>28,362</u>	<u>8,804</u>	<u>2,922</u>	<u>127,371</u>	<u>99,719</u>

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

MULTI-PLEX

SCHEDULE 15

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE			
INAC	25,444	-	25,444
Rental	<u>92,000</u>	<u>76,368</u>	<u>91,808</u>
	<u>117,444</u>	<u>76,368</u>	<u>117,252</u>
 EXPENDITURE			
Contract services	8,000	10,825	8,418
Equipment purchases	7,000	7,222	-
Materials and supplies	10,000	5,386	10,946
Repairs and maintenance	60,444	23,665	91,937
Telephone and utilities	73,000	115,006	74,789
Wages and benefits	<u>20,000</u>	<u>20,713</u>	<u>20,950</u>
	<u>178,444</u>	<u>182,817</u>	<u>207,040</u>
 REVENUE OVER EXPENDITURE	 -61,000	 -106,449	 -89,788
 TRANSFER - OTHER FUNDS	 -	 106,449	 89,788
 OPENING SURPLUS (DEFICIT)	 <u>-</u>	 <u>-</u>	 <u>-</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-61,000</u>	 <u>-</u>	 <u>-</u>

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

	BAND REVENUE			SCHEDULE 16	
	Budget 2018	Forestry	Other	Total 2018	Total 2017
	\$	\$	\$	\$	\$
REVENUE					
Province of British Columbia	560,296	856,787	-	856,787	560,296
Canfor agreement	379,323	379,423	-	379,423	379,423
Houston Pellet Limited Partnership	1,000,000	-	150,000	150,000	1,449,999
Other	275,000	-	121,576	121,576	279,324
	<u>2,214,619</u>	<u>1,236,210</u>	<u>271,576</u>	<u>1,507,786</u>	<u>2,669,042</u>
 EXPENDITURE					
Bad debts	65,000	-	-	-	65,000
Contract services	350,000	25,657	5,883	31,540	501,040
Donations	-	5,000	-	5,000	-
Equipment purchases and repairs	60,000	144,484	-	144,484	58,748
Insurance	500	-	-	-	251
Loan payments	144,000	-	134,149	134,149	143,703
	<u>619,500</u>	<u>175,141</u>	<u>140,032</u>	<u>315,173</u>	<u>768,742</u>
 REVENUE OVER EXPENDITURE	 1,595,119	 1,061,069	 131,544	 1,192,613	 1,900,300
 TRANSFER - OTHER FUNDS	 -	 -192,984	 -10,500	 -203,484	 -159,274
 OPENING SURPLUS (DEFICIT)	 <u>2,327,203</u>	 <u>771,103</u>	 <u>1,556,100</u>	 <u>2,327,203</u>	 <u>586,177</u>
 CLOSING SURPLUS (DEFICIT)	 <u>3,922,322</u>	 <u>1,639,188</u>	 <u>1,677,144</u>	 <u>3,316,332</u>	 <u>2,327,203</u>

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

SCHEDULE 17

	Budget 2018 \$	Gas Bar \$	Campground \$	Canyon Project \$	Total 2018 \$	Total 2017 \$
REVENUE						
Sales and rental	2,770,000	3,178,588	-	-	3,178,588	2,653,495
Other	90,000	-	1,800	26,883	28,683	88,942
	<u>2,860,000</u>	<u>3,178,588</u>	<u>1,800</u>	<u>26,883</u>	<u>3,207,271</u>	<u>2,742,437</u>
EXPENDITURE						
Advertising	8,000	5,735	-	-	5,735	7,347
Bank charges and interest	20,000	24,000	-	-	24,000	31,036
Contract services	25,000	10,375	814	5,197	16,386	37,270
Insurance and licences	4,000	2,673	335	754	3,762	1,337
Materials and supplies	11,000	-	761	28,889	29,650	-
Repairs and maintenance	300,000	93,240	333	4,372	97,945	356,874
Resale goods	2,100,000	2,573,504	-	-	2,573,504	2,279,563
Telephone and utilities	30,000	22,544	3,308	7,322	33,174	30,427
Travel and workshops	2,000	5,728	-	-	5,728	2,394
Wages and benefits	360,000	383,087	-	19,266	402,353	324,819
	<u>2,860,000</u>	<u>3,120,886</u>	<u>5,551</u>	<u>65,800</u>	<u>3,192,237</u>	<u>3,071,067</u>
REVENUE OVER EXPENDITURE	-	57,702	-3,751	-38,917	15,034	-328,630
TRANSFER - OTHER FUNDS	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-328,630</u>	<u>-290,961</u>	<u>-27,553</u>	<u>-10,116</u>	<u>-328,630</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-328,630</u>	<u>-233,259</u>	<u>-31,304</u>	<u>-49,033</u>	<u>-313,596</u>	<u>-328,630</u>

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

YOUTH EMPLOYMENT PROGRAMS

SCHEDULE 18

	Budget 2018 \$	2018 \$	2017 \$
REVENUE	-	6,266	-
EXPENDITURE	-	7,636	-
REVENUE OVER EXPENDITURE	-	-1,370	-
TRANSFER - OTHER FUNDS	-	1,370	-
OPENING SURPLUS (DEFICIT)	-	-	-
CLOSING SURPLUS (DEFICIT)	-	-	-

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

N.I.B. LANGUAGE

SCHEDULE 19

	Budget	SCHEDULE 19	
	2018	2018	2017
	\$	\$	\$
REVENUE			
National Indian Brotherhood	-	100,000	-
Other	-	6,167	-
	<u>-</u>	<u>106,167</u>	<u>-</u>
EXPENDITURE			
Administration	-	10,000	-
Contract Services	-	80,772	-
Honoraria	-	525	-
Materials and supplies	-	13,262	-
Travel	-	226	-
	<u>-</u>	<u>104,785</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	1,382	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>1,382</u>	<u>-</u>

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

	Budget	SCHEDULE 20	
	2018	2018	2017
	\$	\$	\$
REVENUE	<u>28,000</u>	<u>15,000</u>	<u>28,117</u>
EXPENDITURE			
Contract services	3,000	10,066	2,304
Elder's honorarium	1,000	-	200
Equipment repairs and maintenance	1,000	150	1,008
Materials and supplies	7,000	3,969	6,230
Travel and workshops	<u>3,000</u>	<u>1,509</u>	<u>2,246</u>
	<u>15,000</u>	<u>15,694</u>	<u>11,988</u>
REVENUE OVER EXPENDITURE	13,000	-694	16,129
TRANSFER - OTHER FUNDS	-	189	-
OPENING SURPLUS (DEFICIT)	<u>11,268</u>	<u>11,268</u>	<u>-4,861</u>
CLOSING SURPLUS (DEFICIT)	<u>24,268</u>	<u>10,763</u>	<u>11,268</u>

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

ECONOMIC DEVELOPMENT - LNG

SCHEDULE 21

	Budget 2018 \$	Chevron \$	Other Projects \$	Total 2018 \$	Total 2017 \$
REVENUE					
INAC	186,036	-	153,081	153,081	186,036
Coastal Gas Link	43,000	-	-	-	43,100
Government of Canada	50,000	-	-	-	50,000
New Relationship Trust	20,000	-	18,541	18,541	20,000
Province of British Columbia	17,000	366	10,000	10,366	16,569
Other	<u>499,094</u>	<u>-</u>	<u>434,258</u>	<u>434,258</u>	<u>499,094</u>
	<u>815,130</u>	<u>366</u>	<u>615,880</u>	<u>616,246</u>	<u>814,799</u>
EXPENDITURE					
Bad debt	57,000	-	-	-	56,651
Contract services	220,000	642	997,833	998,475	203,610
Equipment purchases	6,000	-	11,473	11,473	5,317
Insurance and licences	1,000	-	1,476	1,476	113
Materials and supplies	30,000	-	38,590	38,590	37,709
Professional fees	180,000	3,474	36,553	40,027	170,794
Rent	12,000	-	12,000	12,000	12,000
Repairs and maintenance	8,000	-	21,095	21,095	7,013
Telephone and utilities	1,000	1,303	216	1,519	24
Travel and workshops	25,000	11	4,262	4,273	3,677
Wages and benefits	<u>85,000</u>	<u>13,759</u>	<u>78,991</u>	<u>92,750</u>	<u>96,472</u>
	<u>625,000</u>	<u>19,189</u>	<u>1,202,489</u>	<u>1,221,678</u>	<u>593,380</u>
REVENUE OVER EXPENDITURE	190,130	-18,823	-586,609	-605,432	221,419
TRANSFER - OTHER FUNDS	-	-143,616	143,616	-	-19,722
OPENING SURPLUS (DEFICIT)	<u>582,887</u>	<u>195,696</u>	<u>387,191</u>	<u>582,887</u>	<u>381,190</u>
CLOSING SURPLUS (DEFICIT)	<u>773,017</u>	<u>33,257</u>	<u>-55,802</u>	<u>-22,545</u>	<u>582,887</u>

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

MORICETOWN LEGACY FUND

SCHEDULE 22

	Budget 2018 \$	Total 2018 \$	Total 2017 \$
REVENUE	-	33,763	61,239
 EXPENDITURE			
Professional fees	-	3,830	3,510
 REVENUE OVER EXPENDITURE	-	29,933	57,729
 TRANSFER - OTHER FUNDS	-	-	-
 OPENING SURPLUS (DEFICIT)	-	62,726	4,997
 CLOSING SURPLUS (DEFICIT)	-	92,659	62,726

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

EMPLOYMENT ASSISTANCE SERVICES

SCHEDULE 23

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE	<u>50,000</u>	<u>51,603</u>	<u>50,000</u>
 EXPENDITURE			
Contract services	1,000	-	323
Materials and supplies	3,000	3,478	4,739
Rent	6,000	3,000	6,000
Travel and workshops	1,000	995	1,401
Wages and benefits	<u>39,000</u>	<u>51,360</u>	<u>44,299</u>
	<u>50,000</u>	<u>58,833</u>	<u>56,762</u>
 REVENUE OVER EXPENDITURE	-	-7,230	-6,762
 TRANSFER - OTHER FUNDS	-	20,126	-
 OPENING SURPLUS (DEFICIT)	<u>-12,896</u>	<u>-12,896</u>	<u>-6,134</u>
 CLOSING SURPLUS (DEFICIT)	<u>-12,896</u>	<u>-</u>	<u>-12,896</u>

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

LAND MANAGEMENT

SCHEDULE 24

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE			
INAC	58,929	58,929	58,929
CMHC	3,000	24,782	2,750
Other	15,000	39,057	17,375
	<u>76,929</u>	<u>122,768</u>	<u>79,054</u>
 EXPENDITURE			
Contract services	5,000	5,289	7,396
Equipment purchases and rentals	1,000	2,144	1,116
Insurance	800	-	844
Materials and supplies	5,000	1,475	7,551
Professional fees	500	-	-
Rent	6,000	-	6,000
Telephone and utilities	200	-	-
Travel and training	1,000	12,978	7,078
Wages and benefits	57,431	59,801	53,971
	<u>76,931</u>	<u>81,687</u>	<u>83,956</u>
 REVENUE OVER EXPENDITURE	 -2	 41,081	 -4,902
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>-4,900</u>	 <u>-4,900</u>	 <u>2</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-4,902</u>	 <u>36,181</u>	 <u>-4,900</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2018

CAPITAL - HOUSING

SCHEDULE 25

Project	Opening Surplus (Deficit) \$	INAC \$	Revenue CMHC \$	Other \$	Total Revenue \$	Expenditure \$	Revenue Over Expenditure \$	Transfer Other Funds \$	Closing Surplus (Deficit) \$
126384	-3,111	-	-	-	-	5,826	-5,826	-	-8,937
126384	-	-	-	-	-	150	-150	-	-150
126384	-147	-	-	-	-	-	-	-	-147
126384	-	-	-	-	-	711	-711	-	-711
11722	-35	-	-	-	-	-	-	-	-35
11722	-23	-	-	-	-	-	-	-	-23
11722	-331	-	-	-	-	-	-	-	-331
11722	-11	-	-	-	-	-	-	-	-11
126377	-	-	-	15,908	15,908	-	15,908	-	15,908
126377	-	-	-	15,261	15,261	768	14,493	-	14,493
126377	-	-	-	17,613	17,613	-	17,613	-	17,613
126377	-	-	-	15,459	15,459	-	15,459	-	15,459
26-153-379	8,465	-	-	-	-	-	-	-	8,465
26-153-429	6,923	-	-	-	-	-	-	-	6,923
26-153-361	-3,616	-	-	-	-	-	-	-	-3,616
26-153-395	-9,777	-	9,850	-	9,850	-	9,850	-	73
26-153-403	-165	-	-	-	-	-	-	-	-165
126384	-	-	15,780	-	15,780	15,795	-15	-	-15
11920	-	28,355	-	-	28,355	31,480	-3,125	-	-3,125
26248047	-	-	15,338	-	15,338	14,293	1,045	-	1,045
26123675	-	-	34,912	-	34,912	34,104	808	-	808
26163709	-	-	20,800	-	20,800	19,052	1,748	-	1,748
NO CPMS	-	-	-	-	-	2,523	-2,523	-	-2,523
NO CPMS	-	-	-	-	-	1,680	-1,680	-	-1,680
	<u>-1,828</u>	<u>28,355</u>	<u>96,680</u>	<u>64,241</u>	<u>189,276</u>	<u>126,382</u>	<u>62,894</u>	<u>-</u>	<u>61,066</u>
Budget	<u>-1,828</u>	<u>28,355</u>	<u>100,000</u>	<u>75,000</u>	<u>203,355</u>	<u>200,000</u>	<u>3,355</u>	<u>-</u>	<u>1,527</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2018
CAPITAL - HOUSING - OWN SOURCE REVENUE

SCHEDULE 26

Project	Opening Surplus (Deficit) \$	Other \$	Total Revenue \$	Expenditure \$	Revenue Over Expenditure \$	Transfer Other Funds \$	Closing Surplus (Deficit) \$
Nelson Michell	-3,884	-	-	-	-	-	-3,884
Lester Alfred	122	-	-	-	-	-	122
Sheri Green	9,797	-	-	1,269	-1,269	-	8,528
Mike Alfred	-31,480	31,480	31,480	-	31,480	-	-
Aaron William	1,056	-	-	-	-	-	1,056
Art Namox	6,342	-	-	5,395	-5,395	-	947
Stan Nikal	654	-	-	-	-	-	654
Angela Nikal	-14,861	-	-	-	-	-	-14,861
Mitch Baptist	-7,545	-	-	-	-	-	-7,545
Elders emergency fund	63,249	-	-	13,819	-13,819	97,035	146,465
	<u>23,450</u>	<u>31,480</u>	<u>31,480</u>	<u>20,483</u>	<u>10,997</u>	<u>97,035</u>	<u>131,482</u>
Budget	<u>23,450</u>	<u>-</u>	<u>-</u>	<u>134,212</u>	<u>-134,212</u>	<u>70,000</u>	<u>-40,762</u>

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

CAPITAL - WATER

SCHEDULE 27

	Budget 2018 \$	2018 \$	2017 \$
REVENUE	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>26,542</u>	<u>26,542</u>	<u>26,542</u>
CLOSING SURPLUS (DEFICIT)	<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 - NEW HEALTH STATION SHED

SCHEDULE 28

	Budget		
	2018	2018	2017
	\$	\$	\$
REVENUE			
First Nations Health Authority	-	114,100	-
	<u> </u>	<u> </u>	<u> </u>
 EXPENDITURE			
Administration	-	5,000	-
Contract services	-	97,113	-
Professional fees	-	12,004	-
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u>114,117</u>	<u> </u>
 REVENUE OVER EXPENDITURE	 -	 -17	 -
 TRANSFER - OTHER FUNDS	 -	 17	 -
 OPENING SURPLUS (DEFICIT)	 <u> </u>	 <u> </u>	 <u> </u>
 CLOSING SURPLUS (DEFICIT)	 <u> </u>	 <u> </u>	 <u> </u>