



Vohora LLP
CPAs & Business Advisors

KYAH WIGET EDUCATION SOCIETY

Financial Statements

Year Ended March 31, 2025



Vohora LLP
CPAs & Business Advisors

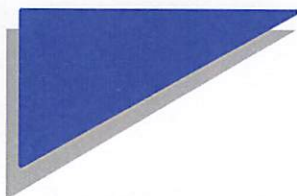
KYAH WIGET EDUCATION SOCIETY
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Year Ended March 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Members of Kyah Wiget Education Society

Report on the Financial Statements

Opinion

We have audited the financial statements of Kyah Wiget Education Society (the "Society"), which comprise the statement of financial position as at March 31, 2025, and the statements of changes in net assets, revenues and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Management is responsible for the other information. The other information comprises the unaudited schedules of department revenue and expenses.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.



INDEPENDENT AUDITOR'S REPORT *(continued)*

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Vohora LLP
CPAs & Business Advisors

INDEPENDENT AUDITOR'S REPORT (*continued*)

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Smithers, BC
September 25, 2025

Vohora LLP
Chartered Professional Accountants

KYAH WIGET EDUCATION SOCIETY

Statement of Financial Position

March 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 5,516,994	\$ 4,597,457
Accounts receivable (Note 4)	274,885	611,124
Prepaid expenses	65,000	82,875
	<u>5,856,879</u>	<u>5,291,456</u>
PROPERTY AND EQUIPMENT (Note 5)	3,688,780	3,718,132
	<u>\$ 9,545,659</u>	<u>\$ 9,009,588</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities (Note 7)	\$ 720,171	\$ 299,190
Deferred income (Note 8)	161,751	479,110
Due to related party (Note 9)	-	214,951
	<u>881,922</u>	<u>993,251</u>
NET ASSETS		
Surplus	4,974,957	4,298,205
Equity in property and equipment	3,688,780	3,718,132
	<u>8,663,737</u>	<u>8,016,337</u>
	<u>\$ 9,545,659</u>	<u>\$ 9,009,588</u>

ON BEHALF OF THE BOARD


Director

SIGN HERE


Director

SIGN HERE

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY
Statement of Changes in Net Assets
Year Ended March 31, 2025

		Surplus	Equity in Property and Equipment	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$	4,298,205	\$ 3,718,132	\$ 8,016,337	\$ 5,863,082
Excess of revenue over expenses		974,624	(327,224)	647,400	2,123,855
Addition to property and equipment		(297,872)	297,872	-	29,400
NET ASSETS - END OF YEAR	\$	4,974,957	\$ 3,688,780	\$ 8,663,737	\$ 8,016,337

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY
Statement of Revenues and Expenditures
Year Ended March 31, 2025

	Budget (Unaudited)	2025	2024 (Restated)
REVENUE			
ISC	\$ 5,273,107	\$ 5,273,107	\$ 4,911,285
FNESC	1,308,500	1,307,823	1,295,119
First Nations Health Authority	372,102	372,102	408,150
Province of British Columbia	1,455,000	1,530,826	1,779,188
Tricorp	135,000	134,557	132,376
Witset First Nation	985,843	985,843	425,705
Skills and partnership	425,000	426,195	628,309
Interest	250,000	250,804	200,426
Other	1,070,000	618,148	1,103,120
	<u>11,274,552</u>	<u>10,899,405</u>	<u>10,883,678</u>
EXPENSES			
Administration	91,300	179,039	196,739
Amortization	350,000	327,224	302,313
Bank charges	16,300	7,260	12,037
Books	148,800	65,837	39,735
Contract services	516,000	717,610	735,750
Equipment repairs	271,100	96,072	92,439
Field trips	231,250	184,720	111,320
Fuel and lubricants	175,500	88,876	58,872
Honorariums	145,250	70,410	64,391
Insurance	113,000	56,824	19,218
Materials and supplies	920,000	783,864	657,171
Professional fees	43,500	70,882	53,878
Rent	19,500	5,911	11,579
Repairs and maintenance	345,600	434,854	266,670
Telephone	180,000	100,480	88,984
Training	729,000	953,895	930,992
Travel and training	859,000	391,289	222,258
Tuition	1,649,700	1,344,832	1,093,518
Wages and benefits	4,230,500	4,372,126	3,801,959
	<u>11,035,300</u>	<u>10,252,005</u>	<u>8,759,823</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 239,252</u>	<u>\$ 647,400</u>	<u>\$ 2,123,855</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY
Statement of Cash Flows
Year Ended March 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 647,400	\$ 2,123,855
Item not affecting cash:		
Amortization of property and equipment	327,224	302,313
	<u>974,624</u>	<u>2,426,168</u>
Changes in non-cash working capital:		
Accounts receivable	336,239	76,185
Accounts payable and accrued liabilities	420,981	(428,638)
Deferred income	(317,359)	-
Prepaid expenses	17,875	(18,221)
	<u>457,736</u>	<u>(370,674)</u>
Cash flow from operating activities	<u>1,432,360</u>	<u>2,055,494</u>
INVESTING ACTIVITY		
Purchase of property and equipment	<u>(297,872)</u>	<u>(79,326)</u>
FINANCING ACTIVITIES		
Members' contributions	-	29,400
Advances from related parties	(214,951)	(2,280)
Cash flow from (used by) financing activities	<u>(214,951)</u>	<u>27,120</u>
INCREASE IN CASH FLOW	919,537	2,003,288
Cash - beginning of year	<u>4,597,457</u>	<u>2,594,169</u>
CASH - END OF YEAR	\$ 5,516,994	\$ 4,597,457

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Notes to Financial Statements

Year Ended March 31, 2025

1. PURPOSE OF THE SOCIETY

Kyah Wiget Education Society (the "Society") is a not-for-profit organization of British Columbia. As a non-profit organization, the Society is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act. The Society was incorporated on August 13, 1986.

The Society is an organization committed to coordinating and administering educational opportunities for the peoples of Witset First Nation from youth to adults.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). All figures are presented in Canadian dollars.

Revenue recognition

The Society follows the deferral method of accounting for contributions.

- Unrestricted contributions are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.
- Restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Grants are recognized as revenue in the period in which the related expenditures for the specific projects are incurred.

Fund accounting

For financial reporting purposes, the accounts of the Society have been classified into the following funds:

- The General Fund accounts for the Society's general fundraising and administrative activities. This fund reports unrestricted resources available for immediate purposes.
- The Equity in Property and Equipment Fund reports the assets, liabilities, revenues and expenses related to the capital assets.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are considered to be any term deposits with a maturity of three months or less that the company holds. When the aggregate of the company's various bank accounts is in an overdraft position or the value of outstanding cheques exceeds the bank balance, the net balance is presented as a current liability.

(continues)

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life at the following rates and methods:

Buildings	5% declining balance method
Equipment	20% declining balance method
Fencing	10% declining balance method

The Society regularly reviews its property and equipment to eliminate obsolete items.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Financial instruments

Measurement of financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized costs.

- Financial assets measured at fair value include cash.
- Financial assets measured at amortized cost include accounts receivable.
- Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and amounts due to related party.

Impairment

Financial assets measured at amortized cost are measured for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of revenues and expenditures. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenues and expenditures.

Transaction costs

The Society recognizes its transaction costs in the statement of revenues and expenditures in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Society's best information and judgment, including:

- the estimated useful lives of property and equipment;
- the amount of accrued liabilities.

Budget figures

Budget figures have been provided for comparative purposes and have been derived from the Society's annual budget, and approved by the Board of Directors on March 11, 2024. The budget is reflected in the Statement of Revenue and Expenditures and the Department Schedules and have not been audited.

3. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2025.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk consist primarily of cash and cash equivalents and accounts receivable. The Society's cash and cash equivalents are maintained with a large federally regulated financial institution in Canada. In order to reduce its credit risk, the Society reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities as they come due. The Society's exposure to this risk is mainly dependent on the receipt of funds from its customers and other related sources, whether in the form of revenue or advances.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Society is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities. The Society is exposed to minimal interest rate risk primarily through its floating interest rate line of credit and credit facilities as the line of credit is rarely used.

Unless otherwise noted, it is management's opinion that the Society is not exposed to significant other price risks arising from these financial instruments.

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2025

4. ACCOUNTS RECEIVABLE

	2025	2024
FNESC	\$ 251,924	\$ 99,737
Ministry of Education and Child Care	-	479,110
Tricorp	12,885	9,137
Trade and other	10,076	23,140
	\$ 274,885	\$ 611,124

5. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Buildings	\$ 4,173,899	\$ 1,190,276	\$ 2,983,623	\$ 3,140,656
Equipment	2,014,331	1,315,282	699,049	570,689
Fencing	31,880	25,772	6,108	6,787
	\$ 6,220,110	\$ 2,531,330	\$ 3,688,780	\$ 3,718,132

6. LINE OF CREDIT

The Society has a credit facility with Royal Bank of Canada, which includes an approved operating line that can be drawn upon to a maximum of \$175,000, which bears interest at prime plus 4.0% and is secured by real property and a General Security Agreement.

As at March 31, 2025, the Society has drawn \$Nil from the line of credit (2024 - \$Nil).

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025	2024
Trade and other	\$ 479,252	\$ 91,627
Wages and benefits	198,615	183,447
Governmental payables	42,303	24,115
	\$ 720,170	\$ 299,189

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2025

8. DEFERRED REVENUE

	<u>2025</u>	<u>2024</u>
Ministry of Education and Child Care	\$ 51,001	\$ 479,110
FNESC	<u>110,750</u>	<u>-</u>
	<u>\$ 161,751</u>	<u>\$ 479,110</u>

9. DUE TO RELATED PARTIES

	<u>2025</u>	<u>2024</u>
Current portion due to related party		
Witset First Nation	\$ -	\$ 214,951

Amounts due to Witset First Nation, the First Nation government controlling the Society, are unsecured, non-interest bearing and have no set repayment terms.

10. DISCLOSURES REQUIRED UNDER THE SOCIETIES ACT

The British Columbia Societies Act requires disclosures for the remuneration paid to all directors, employees and contractors who are paid at least \$75,000 annually.

During the year, the Society paid \$1,160,105 in remuneration, which included wages and benefits, to thirteen employees.

11. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

KYAH WIGET EDUCATION SOCIETY
Summary Statement Of Revenue And Expenditure
Year Ended March 31, 2025

(Schedule 1)

	Opening Surplus (Deficit)	ISC	Other	Total Revenue	Expenditure	Revenue Over Expenditure	Transfer Other Funds (Note 1)	Closing Surplus (Deficit)
Fund								
Administration (Schedule 2)	\$ 191,608	\$ -	\$ 465,754	\$ 465,754	\$ 186,346	\$ 279,408	\$ (32,049)	\$ 438,967
Provincial School (Schedule 3)	-	-	-	-	34,387	(34,387)	34,387	-
Instruction (Schedule 4)	1,779,618	3,582,913	547,600	4,130,513	2,982,740	1,147,773	(1,763,956)	1,163,435
Transportation (Schedule 5)	-	-	8,498	8,498	167,677	(159,179)	159,179	-
Hot Lunch (Schedule 6)	-	30,993	705	31,698	147,539	(115,841)	115,841	-
Local Education Agreements (Schedule 7)	3,153	-	-	-	937,911	(937,911)	937,911	3,153
Student Allowances (Schedule 8)	58,840	-	-	-	7,604	(7,604)	-	51,236
Skills Link (Schedule 9)	10,036	-	22,617	22,617	12,221	10,396	-	20,432
Post Secondary (Schedule 10)	386,705	1,011,075	3,032	1,014,107	1,168,343	(154,236)	-	232,469
Band School Maintenance (Schedule 11)	-	-	1,658	1,658	327,468	(325,810)	325,810	-
Adult Learning Program (Schedule 12)	241,413	589,280	73,329	662,609	703,214	(40,605)	(33,984)	166,824
Child and Family Centre (Schedule 13)	649,898	-	1,197,832	1,197,832	595,449	602,383	(24,985)	1,227,296
Aboriginal Skills Training (Schedule 14)	523,860	-	426,195	426,195	691,095	(264,900)	-	258,960
Daycare Prototype (Schedule 15)	81,360	33,450	655,469	688,919	644,790	44,129	-	125,489
Language and Culture (Schedule 16)	74,203	-	277,039	277,039	237,550	39,489	(16,026)	97,666
Language Nest (Schedule 17)	54,191	-	152,472	152,472	66,052	86,420	-	140,611
Special Education (Schedule 18)	139,085	-	582,706	582,706	452,100	130,606	-	269,691
Coop Education (Schedule 19)	40,871	-	15,200	15,200	39,021	(23,821)	-	17,050
Governance (Schedule 20)	-	-	138,638	138,638	61,287	77,351	-	77,351
Covid-19 (Schedule 21)	-	-	-	-	-	-	-	-
Daycare/New Spaces (Schedule 22)	(89,312)	-	550,843	550,843	-	550,843	-	461,531
Community Language & Culture (Schedule 23)	152,676	-	478,373	478,373	460,570	17,803	-	170,479
K4 (Schedule 24)	-	25,396	28,338	53,734	1,417	52,317	-	52,317
Grand Total	\$ 4,298,205	\$ 5,273,107	\$ 5,626,298	\$ 10,899,405	\$ 9,924,781	\$ 974,624	\$ (297,872)	\$ 4,974,957

Note 1 - The difference remaining of \$297,872 in the Transfer to Other Funds column represents the transfers to the Equity in Property and Equipment fund.

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Administration

(Schedule 2)

Year Ended March 31, 2025

	Budget (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE			
Interest	\$ 250,000	\$ 250,804	\$ 200,426
Other	175,000	214,950	8,567
	<u>\$ 425,000</u>	<u>\$ 465,754</u>	<u>\$ 208,993</u>
EXPENDITURE			
Administration	\$ 5,000	\$ 258	\$ 1,221
Bank charges	4,600	6,559	11,786
Contract services	9,000	1,050	7,738
Equipment repairs	14,000	15,684	9,202
Field trips	250	255	-
Honorariums	1,250	1,250	-
Insurance	1,500	1,510	-
Materials and supplies	20,000	27,342	33,741
Professional fees	30,000	14,564	34,099
Repairs and maintenance	20,400	94,845	74,462
Telephone	3,000	5,066	1,200
Travel and training	5,000	(996)	6,474
Wages and benefits	80,000	18,959	65,316
	<u>194,000</u>	<u>186,346</u>	<u>245,239</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ 231,000</u>	<u>\$ 279,408</u>	<u>\$ (36,246)</u>
TRANSFER	<u>\$ -</u>	<u>\$ (32,049)</u>	<u>\$ (6,070)</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 191,608</u>	<u>\$ 233,924</u>
CLOSING SURPLUS	<u>\$ 231,000</u>	<u>\$ 438,967</u>	<u>\$ 191,608</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**Provincial School****(Schedule 3)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE	\$ -	\$ -	\$ 17,572
EXPENDITURE			
Field trips	\$ 20,000	\$ 26,817	\$ 8,745
Materials and supplies	15,000	7,570	8,827
	35,000	34,387	17,572
DEFICIENCY OF REVENUE OVER EXPENDITURE	\$ (35,000)	\$ (34,387)	\$ -
TRANSFER total	\$ -	\$ 34,387	\$ -
CLOSING SURPLUS	\$ (35,000)	\$ -	\$ -

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Instruction

(Schedule 4)

Year Ended March 31, 2025

	2025 (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE			
ISC	\$ 3,582,914	\$ 3,582,913	\$ 3,540,828
FNESC	213,500	215,017	223,433
Province of British Columbia	300,000	319,447	322,840
Other	10,000	13,136	(382,322)
	<u>\$ 4,106,414</u>	<u>\$ 4,130,513</u>	<u>\$ 3,704,779</u>
EXPENDITURE			
Administration	\$ 36,000	\$ 110,261	\$ 95,160
Bank charges	5,400	379	88
Books	50,000	56,875	7,622
Contract services	83,000	213,732	130,131
Equipment repairs	96,500	69,300	57,286
Field trips	120,000	68,407	48,419
Fuel and lubricants	25,000	32,450	18,147
Honorariums	1,000	1,250	1,925
Insurance	25,000	23,927	-
Materials and supplies	413,000	175,011	143,248
Professional fees	4,000	46,212	14,379
Rent	3,000	5,788	2,761
Repairs and maintenance	142,600	109,044	73,491
Telephone	51,300	67,978	54,050
Travel and training	79,000	51,755	107,355
Tuition	1,200	5,330	1,162
Wages and benefits	2,356,000	1,945,041	1,492,972
	<u>3,492,000</u>	<u>2,982,740</u>	<u>2,248,196</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ 614,414</u>	<u>\$ 1,147,773</u>	<u>\$ 1,456,583</u>
TRANSFER	<u>\$ -</u>	<u>\$ (1,763,956)</u>	<u>\$ (1,379,665)</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 1,779,618</u>	<u>\$ 1,702,700</u>
CLOSING SURPLUS	<u>\$ 614,414</u>	<u>\$ 1,163,435</u>	<u>\$ 1,779,618</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Transportation

(Schedule 5)

Year Ended March 31, 2025

	Budget (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE			
FNESC	\$ 7,000	\$ -	\$ 7,000
Other	7,000	8,498	9,070
	<u>\$ 14,000</u>	<u>\$ 8,498</u>	<u>\$ 16,070</u>
EXPENSITURE			
Contract services	\$ 10,000	\$ 3,020	\$ 17,256
Equipment repairs	500	-	103
Field trips	1,000	688	-
Fuel and lubricants	25,000	27,340	20,596
Insurance	15,000	12,652	17,373
Materials and supplies	5,000	4,566	7,363
Repairs and maintenance	48,000	67,865	38,006
Telephone	500	2,057	720
Travel and training	1,000	1,586	1,794
Wages and benefits	56,000	47,903	66,644
	<u>162,000</u>	<u>167,677</u>	<u>169,855</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	<u>\$ (148,000)</u>	<u>\$ (159,179)</u>	<u>\$ (153,785)</u>
TRANSFER	<u>\$ -</u>	<u>\$ 159,179</u>	<u>\$ 153,785</u>
CLOSING SURPLUS	<u>\$ (148,000)</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**Hot Lunch****(Schedule 6)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE			
ISC	\$ 30,993	\$ 30,993	\$ -
Other	2,000	705	9,461
	<u>\$ 32,993</u>	<u>\$ 31,698</u>	<u>\$ 9,461</u>
EXPENDITURE			
Contract services	\$ 500	\$ -	\$ 246
Materials and supplies	50,000	62,305	56,602
Wages and benefits	82,000	85,234	83,990
	<u>132,500</u>	<u>147,539</u>	<u>140,838</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	<u>\$ (99,507)</u>	<u>\$ (115,841)</u>	<u>\$ (131,377)</u>
TRANSFER	<u>\$ -</u>	<u>\$ 115,841</u>	<u>\$ 131,377</u>
CLOSING SURPLUS	<u>\$ (99,507)</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Local Education Agreements

(Schedule 7)

Year Ended March 31, 2025

	Budget 2025 <i>(Unaudited)</i>	Private School <i>(Unaudited)</i>	Provincial <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
EXPENDITURE					
Tuition	\$ 943,000	\$ 34,466	\$ 903,445	\$ 937,911	\$ 830,123
DEFICIENCY OF REVENUE OVER EXPENDITURE	\$ (943,000)	\$ (34,466)	\$ (903,445)	\$ (937,911)	\$ (830,123)
TRANSFER	\$ -	\$ 34,466	\$ 903,445	\$ 937,911	\$ 830,123
OPENING SURPLUS	\$ -	\$ 3,153	\$ -	\$ 3,153	\$ 3,153
CLOSING SURPLUS	\$ (943,000)	\$ 3,153	\$ -	\$ 3,153	\$ 3,153

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**Student Allowances****(Schedule 8)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
EXPENDITURE			
Field trips	\$ 1,000	\$ 2,436	\$ 641
Materials and supplies	6,000	5,168	12,385
	<u>7,000</u>	<u>7,604</u>	<u>13,026</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	<u>\$ (7,000)</u>	<u>\$ (7,604)</u>	<u>\$ (13,026)</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 58,840</u>	<u>\$ 71,865</u>
CLOSING SURPLUS	<u>\$ (7,000)</u>	<u>\$ 51,236</u>	<u>\$ 58,839</u>

KYAH WIGET EDUCATION SOCIETY

Skills Link

(Schedule 9)

Year Ended March 31, 2025

	Budget 2025 (Unaudited)	Adult Learning (Unaudited)	Elementary ICount (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE					
FNESC	\$ 22,000	\$ 22,449	\$ -	\$ 22,449	\$ 9,899
Other	150	-	168	168	-
	<u>\$ 22,150</u>	<u>\$ 22,449</u>	<u>\$ 168</u>	<u>\$ 22,617</u>	<u>\$ 9,899</u>
EXPENDITURE					
Administration	\$ 3,000	\$ 1,122	\$ -	\$ 1,122	\$ 3,100
Contract services	2,500	1,190	-	1,190	1,700
Equipment repairs	1,000	-	1	1	1,461
Field trips	5,000	2,630	2,470	5,100	5,047
Fuel and lubricants	500	-	-	-	98
Materials and supplies	4,000	-	4,808	4,808	7,493
Travel and training	1,000	-	-	-	8,764
Wages and benefits	25,000	-	-	-	10,731
	<u>42,000</u>	<u>4,942</u>	<u>7,279</u>	<u>12,221</u>	<u>38,394</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ (19,850)</u>	<u>\$ 17,507</u>	<u>\$ (7,111)</u>	<u>\$ 10,396</u>	<u>\$ (28,495)</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,036</u>	<u>\$ 10,036</u>	<u>\$ 38,531</u>
CLOSING SURPLUS	<u>\$ (19,850)</u>	<u>\$ 17,507</u>	<u>\$ 2,925</u>	<u>\$ 20,432</u>	<u>\$ 10,036</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Post Secondary

(Schedule 10)

Year Ended March 31, 2025

	Budget (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE			
ISC	\$ 1,011,075	\$ 1,011,075	\$ 1,021,104
FNESC	-	-	2,066
Other	3,000	3,032	12,033
	<u>\$ 1,014,075</u>	<u>\$ 1,014,107</u>	<u>\$ 1,035,203</u>
EXPENDITURE			
Bank charges	\$ 100	\$ 51	\$ 40
Books	12,000	10,795	15,014
Contract services	100,000	996	74,009
Equipment repairs	600	-	560
Field trips	500	-	450
Fuel and lubricants	500	-	89
Materials and supplies	28,000	51,279	88,040
Rent	-	-	8,400
Repairs and maintenance	25,000	27,328	-
Telephone	5,000	718	1,107
Training	585,000	797,842	763,722
Travel	27,000	25,969	37,842
Tuition	444,500	162,305	170,809
Wages and benefits	87,000	91,060	97,265
	<u>1,315,200</u>	<u>1,168,343</u>	<u>1,257,347</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	<u>\$ (301,125)</u>	<u>\$ (154,236)</u>	<u>\$ (222,144)</u>
TRANSFER	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,955</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 386,705</u>	<u>\$ 523,894</u>
CLOSING SURPLUS	<u>\$ (301,125)</u>	<u>\$ 232,469</u>	<u>\$ 386,705</u>

KYAH WIGET EDUCATION SOCIETY**Band School Maintenance****(Schedule 11)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE			
Other	\$ 1,000	\$ 1,658	\$ 1,133
EXPENDITURE			
Contract services	\$ 25,000	\$ 302	\$ 16,660
Bank charges	1,500	5	-
Fuel and lubricants	15,000	16,705	12,764
Insurance	6,000	6,232	-
Materials and supplies	20,000	20,007	18,586
Repairs and maintenance	54,000	47,279	37,363
Telephone	2,000	1,905	2,287
Travel and training	1,000	613	-
Wages and benefits	130,000	234,420	161,477
	<u>254,500</u>	<u>327,468</u>	<u>249,137</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	\$ (253,500)	\$ (325,810)	\$ (248,004)
TRANSFER	<u>\$ -</u>	<u>\$ 325,810</u>	<u>\$ 248,004</u>
CLOSING SURPLUS	<u>\$ (253,500)</u>	<u>\$ -</u>	<u>\$ -</u>

KYAH WIGET EDUCATION SOCIETY

Adult Learning Program

(Schedule 12)

Year Ended March 31, 2025

	Budget 2025 (Unaudited)	Adult Learning (Unaudited)	Skills and Development (Unaudited)	Contact North (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE						
ISC	\$ 589,280	\$ 589,280	\$ -	\$ -	\$ 589,280	\$ 349,353
FNESC	27,000	10,084	18,602	-	28,686	262,275
Other	41,000	861	-	43,782	44,643	436,954
	<u>\$ 657,280</u>	<u>\$ 600,225</u>	<u>\$ 18,602</u>	<u>\$ 43,782</u>	<u>\$ 662,609</u>	<u>\$ 1,048,582</u>
EXPENDITURE						
Administration	\$ 800	\$ 504	\$ 930	\$ -	\$ 1,434	\$ 200
Bank charges	100	29	-	-	29	51
Books	2,000	800	-	-	800	2,887
Contract services	50,000	28,057	-	-	28,057	86,866
Equipment repairs	19,500	5,174	-	-	5,174	11,783
Field trips	10,000	15,233	-	-	15,233	10,033
Fuel and lubricants	3,000	2,944	-	-	2,944	1,388
Insurance	2,000	3,353	-	-	3,353	-
Materials and supplies	22,000	13,829	23,143	-	36,972	27,401
Professional fees	1,000	400	-	-	400	5,400
Repairs and maintenance	7,600	6,909	-	-	6,909	11,771
Telephone	3,000	12,312	-	-	12,312	6,603
Travel and training	10,000	14,678	-	-	14,678	16,387
Tuition	30,000	-	-	-	-	21,425
Wages and benefits	446,000	509,862	15,706	49,351	574,919	716,444
	<u>607,000</u>	<u>614,084</u>	<u>39,779</u>	<u>49,351</u>	<u>703,214</u>	<u>918,639</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	<u>\$ 50,280</u>	<u>\$ (13,859)</u>	<u>\$ (21,177)</u>	<u>\$ (5,569)</u>	<u>\$ (40,605)</u>	<u>\$ 129,943</u>
TRANSFER	<u>\$ -</u>	<u>\$ (33,984)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (33,984)</u>	<u>\$ (814)</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 242,856</u>	<u>\$ 8</u>	<u>\$ (1,451)</u>	<u>\$ 241,413</u>	<u>\$ 112,285</u>
CLOSING SURPLUS	<u>\$ 50,280</u>	<u>\$ 195,013</u>	<u>\$ (21,169)</u>	<u>\$ (7,020)</u>	<u>\$ 166,824</u>	<u>\$ 241,414</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

**Child and Family Centre
Year Ended March 31, 2025**

(Schedule 13)

	Budget (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE			
FNESC	\$ 1,500	\$ -	\$ 1,639
First Nations Health Authority	372,102	372,102	408,150
Tricorp	135,000	134,557	132,376
Other	650,000	135,263	642,876
Province of British Columbia	555,000	555,910	-
	<u>\$ 1,713,602</u>	<u>\$ 1,197,832</u>	<u>\$ 1,185,041</u>
EXPENDITURE			
Administration	\$ 10,000	\$ 8,715	\$ 10,000
Bank charges	500	87	70
Books	500	-	463
Contract services	16,000	51,928	15,600
Equipment repairs	27,000	689	-
Field trips	15,000	23,867	7,770
Fuel and lubricants	2,000	2,100	1,433
Honorariums	6,000	6,475	9,238
Insurance	4,000	3,850	-
Materials and supplies	160,000	116,864	94,975
Professional fees	1,000	809	-
Repairs and maintenance	10,000	11,716	9,199
Telephone	5,000	(5,049)	1,829
Travel and training	23,000	26,698	25,490
Tuition	1,000	888	-
Wages and benefits	265,000	345,812	307,669
	<u>546,000</u>	<u>595,449</u>	<u>483,736</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ 1,167,602</u>	<u>\$ 602,383</u>	<u>\$ 701,305</u>
TRANSFER	<u>\$ -</u>	<u>\$ (24,985)</u>	<u>\$ (271,171)</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 649,898</u>	<u>\$ 219,765</u>
CLOSING SURPLUS	<u>\$ 1,167,602</u>	<u>\$ 1,227,296</u>	<u>\$ 649,899</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Aboriginal Skills Training

(Schedule 14)

Year Ended March 31, 2025

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE			
Skills and partnership	\$ 425,000	\$ 426,195	\$ 628,309
EXPENDITURE			
Contract services	\$ 2,000	\$ 46,165	\$ 6,225
Field trips	10,500	12,232	-
Fuel and lubricants	500	-	65
Honorariums	5,000	3,582	300
Materials and supplies	75,000	121,186	20,379
Repairs and maintenance	20,000	19,185	-
Travel and training	115,000	115,245	-
Tuition	220,000	238,399	70,000
Wages and benefits	130,000	135,101	7,480
	<u>578,000</u>	<u>691,095</u>	<u>104,449</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	<u>\$ (153,000)</u>	<u>\$ (264,900)</u>	<u>\$ 523,860</u>
TRANSFER	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (84,955)</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 523,860</u>	<u>\$ 84,955</u>
CLOSING SURPLUS	<u>\$ (153,000)</u>	<u>\$ 258,960</u>	<u>\$ 523,860</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Daycare Prototype

(Schedule 15)

Year Ended March 31, 2025

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE			
ISC	\$ 33,450	\$ 33,450	\$ -
Province of British Columbia	600,000	655,469	528,671
	\$ 633,450	\$ 688,919	\$ 528,671
EXPENDITURE			
Administration	\$ 2,500	\$ 167	\$ 63,060
Bank charges	500	42	-
Books	500	-	51
Contract services	500	900	-
Equipment repairs	1,000	645	2,565
Field trips	1,000	2,348	513
Fuel and lubricants	2,000	1,237	1,310
Honorariums	500	150	-
Insurance	4,000	5,301	1,827
Materials and supplies	20,000	45,718	36,734
Rent	500	-	400
Repairs and maintenance	9,000	19,317	10,326
Telephone	10,000	13,729	15,733
Travel and training	1,000	850	550
Wages and benefits	263,000	554,386	315,904
	316,000	644,790	448,973
EXCESS OF REVENUE OVER EXPENDITURE	\$ 317,450	\$ 44,129	\$ 79,698
OPENING SURPLUS	\$ -	\$ 81,360	\$ 1,662
CLOSING SURPLUS	\$ 317,450	\$ 125,489	\$ 81,360

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY
Language and Culture
Year Ended March 31, 2025

(Schedule 16)

	Budget 2025 (Unaudited)	Adult Learning (Unaudited)	Elementary (Unaudited)	ICount (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE						
FNESC	\$ 275,000	\$ 75,981	\$ 200,808	\$ -	\$ 276,789	\$ 241,525
Other	850	-	250	-	250	-
	\$ 275,850	\$ 75,981	\$ 201,058	\$ -	\$ 277,039	\$ 241,525
EXPENDITURE						
Administration	\$ 12,000	\$ 3,799	\$ 10,040	\$ -	\$ 13,839	\$ 11,893
Contract services	60,000	9,095	29,672	2,334	41,101	30,014
Field trips	20,000	681	8,205	-	8,886	1,402
Fuel and lubricants	2,000	113	2,054	-	2,167	569
Honorariums	25,500	1,000	23,705	-	24,705	26,028
Insurance	500	-	-	-	-	18
Materials and supplies	20,000	1,481	17,292	-	18,773	10,441
Travel and training	4,000	1,770	21,847	-	23,617	39
Wages and benefits	110,000	-	104,462	-	104,462	120,403
EXPENDITURE total	254,000	17,939	217,277	2,334	237,550	200,807
EXCESS OF REVENUE OVER EXPENDITURE	\$ 21,850	\$ 58,042	\$ (16,219)	\$ (2,334)	\$ 39,489	\$ 40,718
TRANSFER	\$ -	\$ (16,026)	\$ -	\$ -	\$ (16,026)	\$ -
OPENING SURPLUS	\$ -	\$ 62,118	\$ 12,085	\$ -	\$ 74,203	\$ 33,485
CLOSING SURPLUS	\$ 21,850	\$ 104,134	\$ (4,134)	\$ (2,334)	\$ 97,666	\$ 74,203

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**Language Nest****(Schedule 17)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE			
Other	\$ 125,000	\$ 152,472	\$ 100,429
EXPENDITURE			
Administration	\$ 5,000	\$ 5,000	\$ -
Contract services	25,000	6,009	10,093
Books	10,000	-	11,825
Field trips	500	-	500
Fuel and lubricants	500	-	118
Honorariums	25,000	25,656	26,900
Materials and supplies	20,000	843	7,416
Repairs and maintenance	5,000	5,070	-
Travel and training	3,000	23,474	5,501
	94,000	66,052	62,353
EXCESS OF REVENUE OVER EXPENDITURE	\$ 31,000	\$ 86,420	\$ 38,076
OPENING SURPLUS	\$ -	\$ 54,191	\$ 16,114
CLOSING SURPLUS	\$ 31,000	\$ 140,611	\$ 54,190

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Special Education

(Schedule 18)

Year Ended March 31, 2025

	Budget 2025 (Unaudited)	Adult Learning (Unaudited)	Elementary (Unaudited)	ICount (Unaudited)	2025 (Unaudited)	2024 (Unaudited)
REVENUE						
FNESC	\$ 580,500	\$ 126,558	\$ 444,736	\$ 11,412	\$ 582,706	\$ 421,622
EXPENDITURE						
Administration	\$ 8,000	\$ 6,328	\$ 22,236	\$ 571	\$ 29,135	\$ 8,186
Bank charges	1,000	55	-	-	55	-
Books	800	367	-	-	367	-
Contract services	4,000	95,278	138,913	-	234,191	72,358
Equipment repairs	2,000	2,386	-	-	2,386	-
Field trips	8,500	10,042	-	-	10,042	1,330
Fuel and lubricants	2,000	1,479	-	-	1,479	871
Honorariums	1,000	725	-	-	725	-
Materials and supplies	5,000	62,478	2,384	-	64,862	12,296
Rent	500	-	-	-	-	18
Repairs and maintenance	1,000	6,918	1,902	-	8,820	2,814
Telephone	200	-	-	-	-	200
Travel and training	9,000	8,269	88	-	8,357	8,685
Wages and benefits	120,000	-	91,404	277	91,681	250,409
	<u>163,000</u>	<u>194,325</u>	<u>256,927</u>	<u>848</u>	<u>452,100</u>	<u>357,167</u>
EXCESS OF REVENUE OVER EXPENDITURE	\$ 417,500	\$ (67,767)	\$ 187,809	\$ 10,564	\$ 130,606	\$ 64,455
OPENING SURPLUS	\$ -	\$ 121,892	\$ 17,193	\$ -	\$ 139,085	\$ 74,630
CLOSING SURPLUS	\$ 417,500	\$ 54,125	\$ 205,002	\$ 10,564	\$ 269,691	\$ 139,085

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY

Coop Education

(Schedule 19)

Year Ended March 31, 2025

	Budget 2025 <i>(Unaudited)</i>	Adult Learning <i>(Unaudited)</i>	Elementary ICount <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE					
FNSC	\$ 15,000	\$ -	\$ 15,200	\$ 15,200	\$ 125,660
EXPENDITURE					
Administration	\$ 3,000	\$ -	\$ 760	\$ 760	\$ 3,921
Bank charges	50	-	-	-	1
Books	2,000	-	-	-	2,872
Contract services	13,500	5,139	600	5,739	14,726
Equipment repairs	8,000	-	-	-	6,235
Field trips	16,000	-	6,016	6,016	25,062
Fuel and lubricants	500	-	-	-	1,066
Materials and supplies	22,000	3,142	4,977	8,119	58,395
Repairs and maintenance	1,000	-	-	-	750
Travel and training	3,000	12,262	6,125	18,387	3,376
	<u>69,050</u>	<u>20,543</u>	<u>18,478</u>	<u>39,021</u>	<u>116,404</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	\$ (54,050)	\$ (20,543)	\$ (3,278)	\$ (23,821)	\$ 9,256
TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ (2,484)
OPENING SURPLUS	\$ -	\$ 18,304	\$ 22,567	\$ 40,871	\$ 34,099
CLOSING SURPLUS	\$ (54,050)	\$ (2,239)	\$ 19,289	\$ 17,050	\$ 40,871

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**Governance****(Schedule 20)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE			
FNESE	\$ 139,000	\$ 138,638	\$ -
EXPENDITURE			
Administration	\$ 5,000	\$ 6,932	\$ -
Contract services	25,000	21,979	-
Honorariums	2,000	3,500	-
Materials and supplies	5,000	4,085	-
Professional fees	5,000	8,797	-
Repairs and maintenance	1,000	1,937	-
Travel and training	12,000	14,043	-
Wages and benefits	500	14	-
	55,500	61,287	-
EXCESS OF REVENUE OVER EXPENDITURE	\$ 83,500	\$ 77,351	\$ -
CLOSING SURPLUS	\$ 83,500	\$ 77,351	\$ -

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**Covid-19****(Schedule 21)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
EXPENDITURE			
Contract services	\$ -	\$ -	\$ 1,054
Fuel and lubricants	-	-	61
Materials and supplies	-	-	76
Wages and benefits	-	-	11,594
	-	-	12,785
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -	\$ (12,785)
OPENING SURPLUS	\$ -	\$ -	\$ 12,785
CLOSING SURPLUS	\$ -	\$ -	\$ -

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**Daycare / New Spaces****(Schedule 22)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Restated)</i>
REVENUE			
Witset First Nation	\$ 550,843	\$ 550,843	\$ -
Province of British Columbia	-	-	927,677
Other	15,000	-	166,542
	<u>\$ 565,843</u>	<u>\$ 550,843</u>	<u>\$ 1,094,219</u>
EXPENDITURE			
Contract services	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 158,770</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ 545,843</u>	<u>\$ 550,843</u>	<u>\$ 935,449</u>
TRANSFER	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,176</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ (89,312)</u>	<u>\$ (1,270,937)</u>
CLOSING SURPLUS	<u>\$ 545,843</u>	<u>\$ 461,531</u>	<u>\$ (89,312)</u>

KYAH WIGET EDUCATION SOCIETY**Community Language & Culture****(Schedule 23)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
REVENUE			
Witset First Nation	\$ 435,000	\$ 435,000	\$ 425,705
Other	40,000	43,373	80,804
	<u>\$ 475,000</u>	<u>\$ 478,373</u>	<u>\$ 506,509</u>
EXPENDITURE			
Bank charges	\$ 50	\$ 50	\$ -
Books	1,000	(3,000)	(1,000)
Contract services	70,000	61,248	92,303
Equipment repairs	1,000	2,194	3,244
Field trips	2,000	2,393	1,407
Fuel and lubricants	2,000	2,455	297
Honorariums	3,000	3,117	-
Materials and supplies	10,000	8,385	12,644
Professional fees	500	100	-
Rent	500	123	-
Repairs and maintenance	1,000	15,540	6,605
Telephone	5,000	1,764	5,256
Training	140,000	156,053	167,270
Travel and training	15,000	67,014	-
Wages and benefits	80,000	143,134	65,807
	<u>331,050</u>	<u>460,570</u>	<u>353,833</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ 143,950</u>	<u>\$ 17,803</u>	<u>\$ 152,676</u>
OPENING SURPLUS	<u>\$ -</u>	<u>\$ 152,676</u>	<u>\$ -</u>
CLOSING SURPLUS	<u>\$ 143,950</u>	<u>\$ 170,479</u>	<u>\$ 152,676</u>

See notes to financial statements

KYAH WIGET EDUCATION SOCIETY**K4****(Schedule 24)****Year Ended March 31, 2025**

	Budget <i>(Unaudited)</i>	2025 <i>(Unaudited)</i>	2024
REVENUE			
ISC	\$ 25,396	\$ 25,396	\$ -
FNESC	28,000	28,338	-
	<u>\$ 53,396</u>	<u>\$ 53,734</u>	<u>\$ -</u>
EXPENDITURE			
Administration	\$ 1,000	\$ 1,417	\$ -
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ 52,396</u>	<u>\$ 52,317</u>	<u>\$ -</u>
CLOSING SURPLUS	<u>\$ 52,396</u>	<u>\$ 52,317</u>	<u>\$ -</u>