



**Vohora** LLP  
*CPAs & Business Advisors*

**KYAH WIGET EDUCATION SOCIETY**

**FINANCIAL STATEMENTS**

**MARCH 31, 2023**



**Vohora** LLP  
*CPAs & Business Advisors*

**KYAH WIGET EDUCATION SOCIETY**  
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**MARCH 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

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### TO THE MEMBERS

#### Opinion

We have audited the financial statements of Kyah Wiget Education Society, which comprise the statement of financial position as at March 31, 2023 and the statements of changes in Society position, financial activities 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, 2023 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. The accounting principles used in preparing the financial statements have been applied on a consistent basis with that of the previous year.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. We are independent of the Society in accordance with the 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.

#### Auditor's Responsibility 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 judgement and maintain professional skepticism throughout the audit.

#### Responsibilities of Management and Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal controls as management determines are necessary to enable the preparation of financial statements that are free of 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





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**INDEPENDENT AUDITOR'S REPORT *(continued)***

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going concern basis of accounting unless conditions exist that do not allow for the going concern basis to be used.

The Directors are responsible for overseeing the Society's financial reporting process.

Smithers, BC  
September 14, 2023

*Vohora LLP*  
Chartered Professional Accountants

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**

**MARCH 31**

**ASSETS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT</b>		
Cash	2,594,169	3,427,655
Accounts receivable (note 2)	687,309	135,949
Prepaid expenses	<u>64,653</u>	<u>44,202</u>
	<u>3,346,131</u>	<u>3,607,806</u>
<b>PROPERTY AND EQUIPMENT (notes 1 and 3)</b>	<u>3,941,119</u>	<u>1,309,350</u>
	<u>7,287,250</u>	<u>4,917,156</u>

**LIABILITIES AND SOCIETY POSITION**

**CURRENT**

Accounts payable and accruals (note 4)	727,826	517,959
Deferred revenue	479,110	76,750
Due to Witset First Nation	<u>217,232</u>	<u>269,909</u>
	<u>1,424,168</u>	<u>864,618</u>

**SOCIETY POSITION**

Surplus	1,921,963	2,743,188
Equity in property and equipment	<u>3,941,119</u>	<u>1,309,350</u>
	<u>5,863,082</u>	<u>4,052,538</u>
	<u>7,287,250</u>	<u>4,917,156</u>

APPROVED BY THE BOARD

M d Bluff Director

C Lowry Director

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF CHANGES IN SOCIETY POSITION**  
**YEAR ENDED MARCH 31**

	<b>Surplus</b>	<b>Equity in Property and Equipment</b>	<b>Total 2023</b>	<b>Total 2022</b>
	\$	\$	\$	\$
<b>REVENUE</b>				
Opening balance	2,743,188	1,309,350	4,052,538	3,102,111
Revenue	10,115,186	-	10,115,186	9,836,807
Expenditure	-8,111,940	-192,702	-8,304,642	-8,886,380
Fund transfer	<u>-2,824,471</u>	<u>2,824,471</u>	<u>-</u>	<u>-</u>
Closing balance	<u>1,921,963</u>	<u>3,941,119</u>	<u>5,863,082</u>	<u>4,052,538</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

	Budget 2023 \$	2023 \$	2022 \$
<b>REVENUE</b>			
ISC	4,796,654	4,796,654	4,581,984
FNESC	1,389,997	1,651,949	1,597,321
FNHA	424,602	424,602	258,343
Province of British Columbia	935,402	939,266	1,237,506
Tricorp	95,000	91,369	96,965
Transfer from instruction and special ed programs	1,440,000	1,358,954	1,305,777
Insurance proceeds	-	-	49,628
Skills and partnership	16,000	16,000	170,100
Other	<u>1,043,000</u>	<u>836,392</u>	<u>539,183</u>
	<u>10,140,655</u>	<u>10,115,186</u>	<u>9,836,807</u>
<b>EXPENDITURE</b>			
Administration	176,189	174,586	140,823
Amortization	175,000	192,702	183,451
Bank charges and interest	13,500	13,359	18,072
Books	169,000	29,044	69,809
Contract services	343,000	-	802,036
Equipment repairs	67,500	98,211	144,113
Field trips	190,200	276,979	74,283
Flood damage	-	-	77,485
Fuel and lubricants	26,500	49,649	30,035
Funding for other programs	1,305,000	1,358,954	1,305,777
Honoraria	55,500	51,358	62,367
Insurance	29,500	32,770	31,354
Materials and supplies	522,000	522,030	633,526
Professional services	45,000	31,281	51,153
Rent	28,400	28,845	23,874
Repairs and maintenance	88,500	131,779	86,856
Telephone and utilities	92,500	81,984	78,512
Training allowance	510,000	467,662	396,918
Travel and training	151,500	144,142	128,677
Tuition	1,091,000	1,040,535	1,254,338
Wages and benefits	<u>3,449,500</u>	<u>3,578,772</u>	<u>3,292,921</u>
	<u>8,529,289</u>	<u>8,304,642</u>	<u>8,886,380</u>
<b>REVENUE OVER EXPENDITURE</b>	<u>1,611,366</u>	<u>1,810,544</u>	<u>950,427</u>

**KYAH WIGET EDUCATION SOCIETY**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED MARCH 31**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Revenue over expenditure	1,810,544	950,427
Amortization	192,702	183,451
Accounts payable and accruals	559,550	249,876
Accounts receivable	-551,360	52,766
Prepaid expenditures	<u>-20,451</u>	<u>26,585</u>
	<u>1,990,985</u>	<u>1,463,105</u>
<b>INVESTING ACTIVITIES</b>		
Property and equipment additions	<u>-2,824,471</u>	<u>-142,433</u>
<b>CHANGE IN CASH</b>	-833,486	1,320,672
<b>OPENING CASH BALANCE</b>	<u>3,427,655</u>	<u>2,106,983</u>
<b>CLOSING CASH BALANCE</b>	<u>2,594,169</u>	<u>3,427,655</u>



**KYAH WIGET EDUCATION SOCIETY**

**NOTES**

**MARCH 31, 2023**

**1. SIGNIFICANT ACCOUNTING POLICIES**

a) Financial Reporting Framework

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

b) Recognition of Revenue and Expenditures

Revenue is recorded in the period in which the transactions or events that give rise to the revenue occur. Funding from external parties restricted by agreement or legislation is recorded as deferred revenue until used for the purposes specified.

Expenditures are recorded in the period when the goods and services are acquired and the liability is incurred.

c) Property and Equipment

Property and equipment are reported at cost and are amortized using the declining balance method at the following annual rates:

Buildings	5%
Fencing	10%
Equipment	20%

Assets are not amortized until they are available for use.

d) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts reported. Actual results could differ from these estimates.

e) Financial Instruments

It is management's opinion that the Society's financial instruments are not exposed to significant interest rate, liquidity, market or other price risks. The Society measures financial assets and liabilities at market value at the date of acquisition.

**KYAH WIGET EDUCATION SOCIETY**

**NOTES**

**MARCH 31, 2023**

**2. ACCOUNTS RECEIVABLE**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
FNESC	166,189	48,281
Witset First Nation	479,110	-
Tricorp	9,137	33,007
BC Aborig. CCSS	-	17,701
Trade and other	<u>32,873</u>	<u>36,960</u>
	<u>687,309</u>	<u>135,949</u>

**3. PROPERTY AND EQUIPMENT**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>	
	<b>\$</b>	<b>\$</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	4,176,983	866,237	3,310,746	723,125
Fencing	31,880	24,338	7,542	8,380
Equipment	<u>1,758,929</u>	<u>1,136,098</u>	<u>622,831</u>	<u>577,845</u>
	<u>5,967,792</u>	<u>2,026,673</u>	<u>3,941,119</u>	<u>1,309,350</u>

**4. ACCOUNTS PAYABLE AND ACCRUALS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Governmental payables	17,913	10,499
Trade and other	492,654	207,155
Wages and benefits	<u>217,259</u>	<u>300,305</u>
	<u>727,826</u>	<u>517,959</u>

**KYAH WIGET EDUCATION SOCIETY**

**NOTES**

**MARCH 31, 2023**

**5. BANK LOAN**

Royal Bank of Canada revolving loan to \$175,000, interest at prime plus 4% per annum; secured by a general security agreement covering all assets.

**6. OPERATIONS**

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

KYAH WIGET EDUCATION SOCIETY

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2023

Fund	Schedule	Opening Surplus (Deficit)	ISC	Other	Total Revenue	Expenditure	Revenue Over Expenditure	Transfer Other Funds	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Administration	1	127,178	-	418,164	418,164	311,418	106,746	-	233,924
Provincial School	2	23,744	-	-	-	25,334	-25,334	1,590	-
Instruction	3	1,414,179	3,520,734	424,306	3,945,040	3,654,929	290,111	-1,590	1,702,700
Transportation	4	-	-	320,938	320,938	320,938	-	-	-
Hot Lunch Program	5	-	-	117,297	117,297	117,297	-	-	-
Local Education Agreements	6	3,153	-	850,181	850,181	850,181	-	-	3,153
Student Allowances	7	76,278	-	-	-	4,413	-4,413	-	71,865
Skills Link	8	87,156	-	38,004	38,004	86,629	-48,625	-	38,531
Post Secondary	9	317,921	1,122,152	2,573	1,124,725	918,752	205,973	-	523,894
Band School Maintenance	10	-	-	185,927	185,927	185,927	-	-	-
Adult Learning Program	11	40,979	153,768	562,000	715,768	615,409	100,359	-	141,338
Child and Family Centre	12	3,953	-	517,268	517,268	301,456	215,812	-	219,765
Pre-School	13	-	-	-	-	-	-	-	-
SPF - KWES	14	-	-	-	-	-	-	-	-
Aboriginal Skills Training	15	100,599	-	16,000	16,000	31,644	-15,644	-	84,955
Flood Damage Restoration	16	-	-	-	-	-	-	-	-
Daycare Prototype	17	3,701	-	425,974	425,974	428,013	-2,039	-	1,662
Language and Culture	18	77,393	-	261,090	261,090	304,998	-43,908	-	33,485
Language Nest	19	50,893	-	5,060	5,060	39,839	-34,779	-	16,114
Special Education	20	-	-	390,244	390,244	315,614	74,630	-	74,630
Coop Education	21	38,752	-	63,753	63,753	68,406	-4,653	-	34,099
Innovation Education	22	16,636	-	-	-	16,636	-16,636	-	-
Covid-19	23	210,643	-	-	-	197,858	-197,858	-	12,785
Daycare / New Spaces	24	150,030	-	719,728	719,728	2,140,695	-1,420,967	-	-1,270,937
		2,743,188	4,796,654	5,318,507	10,115,161	10,936,386	-821,225	-	1,921,963

**KYAH WIGET EDUCATION SOCIETY**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**ADMINISTRATION**

**SCHEDULE 1**

	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
<b>REVENUE</b>			
FNESC	95,000	96,473	5,000
Interest	100,000	126,338	19,971
Other	<u>200,000</u>	<u>195,353</u>	<u>168,509</u>
	<u>395,000</u>	<u>418,164</u>	<u>193,480</u>
 <b>EXPENDITURE</b>			
Administration	500	860	-
Bank charges and interest	8,000	13,259	8,374
Books	5,000	-	7,298
Contract services	15,000	11,839	32,186
Equipment lease and purchases	2,000	5,781	5,761
Honorariums	3,000	8,358	2,940
Materials and supplies	15,000	5,729	15,044
Professional services	20,000	5,781	25,369
Travel and training	1,000	1,022	271
Wages and benefits	<u>230,000</u>	<u>258,789</u>	<u>207,572</u>
	<u>299,500</u>	<u>311,418</u>	<u>304,815</u>
 <b>REVENUE OVER EXPENDITURE</b>	 95,500	 106,746	 -111,335
 <b>TRANSFER - OTHER FUNDS</b>	 -	 -	 61,793
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>127,178</u>	 <u>127,178</u>	 <u>176,720</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>222,678</u>	 <u>233,924</u>	 <u>127,178</u>

**KYAH WIGET EDUCATION SOCIETY**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**PROVINCIAL SCHOOL**

**SCHEDULE 2**

	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>	<u>500</u>	<u>-</u>	<u>286</u>
<b>EXPENDITURE</b>			
Supplies	10,000	16,513	13,913
Extra-curricular activities	5,000	8,648	4,030
Travel and training	<u>1,000</u>	<u>173</u>	<u>100</u>
	<u>16,000</u>	<u>25,334</u>	<u>18,043</u>
<b>REVENUE OVER EXPENDITURE</b>	-15,500	-25,334	-17,757
<b>TRANSFER - OTHER FUNDS</b>	-	1,590	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>23,744</u>	<u>23,744</u>	<u>41,501</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>8,244</u>	<u>-</u>	<u>23,744</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

	<b>INSTRUCTION</b>	<b>SCHEDULE 3</b>	
	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
<b>REVENUE</b>			
ISC	3,520,734	3,520,734	3,450,044
Other	<u>500,000</u>	<u>424,306</u>	<u>621,401</u>
	<u>4,020,734</u>	<u>3,945,040</u>	<u>4,071,445</u>
<b>EXPENDITURE</b>			
Administration	80,000	80,000	80,000
Books	27,000	19,695	36,073
Contract services	130,000	128,114	94,736
Equipment lease and purchases	100,000	87,702	142,868
Equipment repairs	60,000	48,749	26,293
Extra-curricular activities	65,000	73,783	36,254
Field trips	5,000	8,963	1,967
Funding for other programs	1,300,000	1,358,954	1,278,640
Materials and supplies	170,000	155,694	139,374
Professional services	20,000	20,500	15,285
Rent	10,000	11,383	2,647
Telephone and utilities	50,000	38,350	41,551
Travel and training	50,000	40,353	15,155
Tuition	1,000	374	-
Wages and benefits	<u>1,500,000</u>	<u>1,582,315</u>	<u>1,447,356</u>
	<u>3,568,000</u>	<u>3,654,929</u>	<u>3,358,199</u>
<b>REVENUE OVER EXPENDITURE</b>	452,734	290,111	713,246
<b>TRANSFER - OTHER FUNDS</b>	-	-1,590	-27,857
<b>OPENING SURPLUS (DEFICIT)</b>	<u>1,414,179</u>	<u>1,414,179</u>	<u>728,790</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>1,866,913</u>	<u>1,702,700</u>	<u>1,414,179</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**TRANSPORTATION**

**SCHEDULE 4**

	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
<b>REVENUE</b>			
Transfer from Instruction program	200,000	215,470	130,212
Other	<u>85,000</u>	<u>105,468</u>	<u>3,373</u>
	<u>285,000</u>	<u>320,938</u>	<u>133,585</u>
<b>EXPENDITURE</b>			
Contract services	17,000	45,906	3,501
Equipment purchases	120,000	115,766	2,155
Fuel and lubricants	25,000	34,310	15,390
Insurance	15,000	15,674	17,649
Materials and supplies	8,000	8,648	799
Repairs and maintenance	37,000	41,852	33,723
Wages and benefits	<u>63,000</u>	<u>58,782</u>	<u>60,368</u>
	<u>285,000</u>	<u>320,938</u>	<u>133,585</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>



**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**HOT LUNCH PROGRAM**

**SCHEDULE 5**

	<b>Budget 2022</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
<b>REVENUE</b>			
Transfer from Instruction program	100,000	108,316	107,732
Meal ticket sales	<u>9,000</u>	<u>8,981</u>	<u>8,981</u>
	<u>109,000</u>	<u>117,297</u>	<u>116,713</u>
 <b>EXPENDITURE</b>			
Supplies	36,000	45,477	38,930
Wages and benefits	<u>73,000</u>	<u>71,820</u>	<u>77,783</u>
	<u>109,000</u>	<u>117,297</u>	<u>116,713</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>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**LOCAL EDUCATION AGREEMENTS**

**SCHEDULE 6**

	<b>Budget 2023</b>	<b>Private School</b>	<b>Provincial</b>	<b>Total 2023</b>	<b>Total 2022</b>
	\$	\$	\$	\$	\$
<b>REVENUE</b>					
Transfer from Instruction program	<u>880,000</u>	<u>31,533</u>	<u>818,648</u>	<u>850,181</u>	<u>873,690</u>
<b>EXPENDITURE</b>					
Local education agreement	<u>880,000</u>	<u>31,533</u>	<u>818,648</u>	<u>850,181</u>	<u>912,042</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-	-	-	-38,352
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>3,153</u>	<u>3,153</u>	<u>-</u>	<u>3,153</u>	<u>41,505</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>3,153</u>	<u>3,153</u>	<u>-</u>	<u>3,153</u>	<u>3,153</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**STUDENT ALLOWANCES**

	<b>Budget 2023</b>	<b>2023</b>	<b>SCHEDULE 7</b>	<b>2022</b>
	\$	\$		\$
<b>REVENUE</b>	<u>-</u>	<u>-</u>		<u>-</u>
 <b>EXPENDITURE</b>				
Allowances	5,000	3,552		6,746
Extra-curricular activities	<u>1,200</u>	<u>861</u>		<u>531</u>
	<u>6,200</u>	<u>4,413</u>		<u>7,277</u>
 <b>REVENUE OVER EXPENDITURE</b>	-6,200	-4,413		-7,277
 <b>TRANSFER - OTHER FUNDS</b>	-	-		-
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>76,278</u>	<u>76,278</u>		<u>83,555</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>70,078</u>	<u>71,865</u>		<u>76,278</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

	<b>SKILLS LINK</b>			<b>SCHEDULE 8</b>	
	<b>Budget</b>	<b>Adult</b>	<b>Elementary</b>		
	<b>2023</b>	<b>Learning</b>	<b>ICount</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$	\$	\$
<b>REVENUE</b>					
FNESC	35,000	3,675	32,730	36,405	44,487
Other	<u>1,500</u>	<u>1,599</u>	<u>-</u>	<u>1,599</u>	<u>-</u>
	<u>36,500</u>	<u>5,274</u>	<u>32,730</u>	<u>38,004</u>	<u>44,487</u>
 <b>EXPENDITURE</b>					
Administration	2,000	695	1,659	2,354	2,514
Contracts	6,000	4,680	636	5,316	1,618
Honoraria	1,000	800	-	800	-
Materials and supplies	25,000	20,797	1,589	22,386	4,058
Repairs	5,000	6,070	482	6,552	-
Travel	45,000	35,133	13,134	48,267	7,146
Utilities	1,000	954	-	954	-
Wages and benefits	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375</u>
	<u>85,500</u>	<u>69,129</u>	<u>17,500</u>	<u>86,629</u>	<u>15,711</u>
<b>REVENUE OVER EXPENDITURE</b>	-49,000	-63,855	15,230	-48,625	28,776
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-5,790
<b>OPENING SURPLUS (DEFICIT)</b>	<u>87,156</u>	<u>87,156</u>	<u>-</u>	<u>87,156</u>	<u>64,170</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>38,156</u>	<u>23,301</u>	<u>15,230</u>	<u>38,531</u>	<u>87,156</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**POST SECONDARY**

**SCHEDULE 9**

	<b>Budget 2022</b>	<b>Total 2023</b>	<b>Total 2022</b>
	\$	\$	\$
<b>REVENUE</b>			
ISC	1,122,152	1,122,152	1,089,934
Other	<u>10,000</u>	<u>2,573</u>	<u>48,348</u>
	<u>1,132,152</u>	<u>1,124,725</u>	<u>1,138,282</u>
 <b>EXPENDITURE</b>			
Allowances	500,000	492,953	410,272
Books and supplies	125,000	132,563	80,455
Equipment purchases	10,000	12,926	4,503
Rent	8,400	8,400	8,400
Student incentives	5,000	5,717	5,815
Telephone	5,000	3,395	599
Tuition	170,000	166,886	143,842
Wages and benefits	<u>95,000</u>	<u>95,912</u>	<u>90,557</u>
	<u>918,400</u>	<u>918,752</u>	<u>744,443</u>
 <b>REVENUE OVER EXPENDITURE</b>	 213,752	 205,973	 393,839
 <b>TRANSFER - OTHER FUNDS</b>	 -	 -	 -65,250
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>317,921</u>	 <u>317,921</u>	 <u>-10,668</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>531,673</u>	 <u>523,894</u>	 <u>317,921</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**BAND SCHOOL MAINTENANCE**

**SCHEDULE 10**

	Budget 2023 \$	2023 \$	2022 \$
<b>REVENUE</b>			
ISC	-	-	22,294
Other	1,000	939	172
Transfer from Instruction program	<u>170,000</u>	<u>184,988</u>	<u>134,276</u>
	<u>171,000</u>	<u>185,927</u>	<u>156,742</u>
 <b>EXPENDITURE</b>			
Contract services	25,000	19,122	37,854
Equipment purchases	2,000	692	8,328
Insurance	12,000	11,245	10,042
Materials and supplies	23,000	29,199	27,293
Repairs and maintenance	29,000	33,483	9,576
Telephone and utilities	15,000	19,477	22,951
Wages and benefits	<u>65,000</u>	<u>72,709</u>	<u>40,698</u>
	<u>171,000</u>	<u>185,927</u>	<u>156,742</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>

**KYAH WIGET EDUCATION SOCIETY**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**ADULT LEARNING PROGRAM**

**SCHEDULE 11**

	<b>Budget 2022</b>	<b>Adult Learning</b>	<b>Skills and Development</b>	<b>Total 2023</b>	<b>Total 2022</b>
	\$	\$	\$	\$	\$
<b>REVENUE</b>					
ISC	153,768	153,768	-	153,768	-
FNESC	300,000	501,797	30,040	531,837	324,041
Transfer from special education	40,000	-	-	-	13,154
Transfer from instruction	50,000	-	-	-	32,730
Other	<u>150,000</u>	<u>30,163</u>	<u>-</u>	<u>30,163</u>	<u>136,145</u>
	<u>693,768</u>	<u>685,728</u>	<u>30,040</u>	<u>715,768</u>	<u>506,070</u>
<b>EXPENDITURE</b>					
Contract services	30,000	71,537	1,064	72,601	25,026
Equipment lease and purchases	30,000	23,404	-	23,404	40,910
Equipment repairs	7,500	8,858	-	8,858	8,098
Field trips	6,000	6,604	-	6,604	4,963
Materials and supplies	45,000	35,738	826	36,564	54,141
Professional services	5,000	5,000	-	5,000	-
Rent	1,000	50	-	50	3,800
Telephone and utilities	9,000	7,915	-	7,915	7,956
Travel and training	6,000	4,320	315	4,635	2,909
Tuition and text books	5,000	2,031	-	2,031	2,026
Wages and benefits	<u>425,000</u>	<u>427,424</u>	<u>20,323</u>	<u>447,747</u>	<u>209,429</u>
	<u>569,500</u>	<u>592,881</u>	<u>22,528</u>	<u>615,409</u>	<u>359,258</u>
<b>REVENUE OVER EXPENDITURE</b>	124,268	92,847	7,512	100,359	146,812
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-105,833
<b>OPENING SURPLUS (DEFICIT)</b>	<u>40,979</u>	<u>40,979</u>	<u>-</u>	<u>40,979</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>165,247</u>	<u>133,826</u>	<u>7,512</u>	<u>141,338</u>	<u>40,979</u>

**KYAH WIGET EDUCATION SOCIETY**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**CHILD AND FAMILY CENTRE**

**SCHEDULE 12**

	<b>Budget</b>		
	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
ISC	-	-	19,712
First Nations Health Authority	424,602	424,602	258,343
Province of British Columbia	-	-	145,671
Other	<u>100,000</u>	<u>92,666</u>	<u>163,758</u>
	<u>524,602</u>	<u>517,268</u>	<u>587,484</u>
<b>EXPENDITURE</b>			
Administration	12,000	12,000	12,000
Contract services	50,000	37,960	58,981
Equipment purchases	10,000	7,341	50,316
Field trips	7,500	5,130	10,837
Fuel and lubricants	1,500	1,027	4,747
Honoraria	1,500	1,330	1,700
Insurance	1,000	1,743	1,620
Materials and supplies	75,000	61,187	102,009
Renovations and repairs	500	-	571
Telephone and utilities	500	-	624
Travel and training	25,000	29,897	7,749
Wages and benefits	<u>130,000</u>	<u>143,841</u>	<u>323,741</u>
	<u>314,500</u>	<u>301,456</u>	<u>574,895</u>
<b>REVENUE OVER EXPENDITURE</b>	210,102	215,812	12,589
<b>TRANSFER - OTHER FUNDS</b>	-	-	-56,204
<b>OPENING SURPLUS (DEFICIT)</b>	<u>3,953</u>	<u>3,953</u>	<u>47,568</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>214,055</u>	<u>219,765</u>	<u>3,953</u>



**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

	<b>PRE-SCHOOL</b>	<b>SCHEDULE 13</b>	
	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>EXPENDITURE</b>			
Supplies	-	-	1,211
Wages and benefits	<u>-</u>	<u>-</u>	<u>54,993</u>
	<u>-</u>	<u>-</u>	<u>56,204</u>
 <b>REVENUE OVER EXPENDITURE</b>	-	-	-56,204
 <b>TRANSFER - OTHER FUNDS</b>	-	-	56,204
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**SPF - KWES**

**SCHEDULE 14**

	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
<b>REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>			
Bank charges	-	-	330
Contract services	-	-	2,760
Professional services	-	-	10,500
Repairs and maintenance	-	-	1,773
Supplies	-	-	5,547
Telephone and utilities	-	-	1,712
Training allowance	-	-	65,802
Tuition	-	-	100,500
Wages and benefits	<u>-</u>	<u>-</u>	<u>180,225</u>
	<u>-</u>	<u>-</u>	<u>369,149</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-	-369,149
<b>TRANSFER - OTHER FUNDS</b>	-	-	103,911
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>265,238</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**ABORIGINAL SKILLS TRAINING**

**SCHEDULE 15**

	<b>Budget 2023 \$</b>	<b>2023 \$</b>	<b>2022 \$</b>
<b>REVENUE</b>			
MARR	<u>16,000</u>	<u>16,000</u>	<u>170,100</u>
<b>EXPENDITURE</b>			
Materials and supplies	12,000	9,709	12,613
Textbooks	-	-	6,692
Travel and training	-	-	300
Tuition	<u>35,000</u>	<u>21,935</u>	<u>97,854</u>
	<u>47,000</u>	<u>31,644</u>	<u>117,459</u>
<b>REVENUE OVER EXPENDITURE</b>	-31,000	-15,644	52,641
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>100,599</u>	<u>100,599</u>	<u>47,958</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>69,599</u>	<u>84,955</u>	<u>100,599</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

**FLOOD DAMAGE RESTORATION**

**SCHEDULE 16**

	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
<b>REVENUE</b>			
Insurance proceeds	-	-	49,628
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE</b>			
Contract services	-	-	18,823
Equipment purchases	-	-	1,236
Flood damage expenses	-	-	10,337
Insurance	-	-	25,000
Supplies	-	-	22,089
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>77,485</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-	-27,857
<b>TRANSFER - OTHER FUNDS</b>	-	-	27,857
<b>OPENING SURPLUS (DEFICIT)</b>	<u>          </u>	<u>          </u>	<u>          </u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>          </u>	<u>          </u>	<u>          </u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**DAYCARE PROTOTYPE**

**SCHEDULE 17**

	<b>Budget 2023 \$</b>	<b>2023 \$</b>	<b>2022 \$</b>
<b>REVENUE</b>	<u>425,974</u>	<u>425,974</u>	<u>27,892</u>
 <b>EXPENDITURE</b>			
Administration	38,189	38,189	1,000
Contracts	3,000	3,337	-
Equipment lease and purchases	2,000	2,070	-
Insurance	1,500	1,848	67
Repairs and maintenance	1,000	1,076	-
Supplies	28,000	31,726	4,674
Travel	4,000	4,361	-
Utilities	10,000	9,711	1,300
Wages and benefits	<u>340,000</u>	<u>335,695</u>	<u>17,150</u>
	<u>427,689</u>	<u>428,013</u>	<u>24,191</u>
 <b>REVENUE OVER EXPENDITURE</b>	 -1,715	 -2,039	 3,701
 <b>TRANSFER - OTHER FUNDS</b>	 -	 -	 -
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>3,701</u>	 <u>3,701</u>	 <u>-</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>1,986</u>	 <u>1,662</u>	 <u>3,701</u>

**KYAH WIGET EDUCATION SOCIETY**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**LANGUAGE AND CULTURE**

**SCHEDULE 18**

	<b>Budget 2023</b>	<b>Adult Learning</b>	<b>Elementary ICount</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$	\$	\$
<b>REVENUE</b>					
FNESC	250,000	58,473	202,617	261,090	250,586
Other	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>895</u>
	<u>251,000</u>	<u>58,473</u>	<u>202,617</u>	<u>261,090</u>	<u>251,481</u>
<b>EXPENDITURE</b>					
Administration	12,000	-	12,000	12,000	12,000
Contracts	20,000	11,848	2,350	14,198	16,283
Equipment purchase	6,000	116	4,377	4,493	18,454
Field trips	85,000	40,506	59,949	100,455	77,588
Honorariums	15,000	50	13,366	13,416	10,656
Rent	9,000	-	9,000	9,000	9,000
Supplies	25,000	9,551	16,585	26,136	28,350
Telephone and utilities	2,000	-	1,200	1,200	1,200
Wages and benefits	<u>120,000</u>	<u>-</u>	<u>124,100</u>	<u>124,100</u>	<u>138,920</u>
	<u>294,000</u>	<u>62,071</u>	<u>242,927</u>	<u>304,998</u>	<u>312,451</u>
<b>REVENUE OVER EXPENDITURE</b>	-43,000	-3,598	-40,310	-43,908	-60,970
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	19,362
<b>OPENING SURPLUS (DEFICIT)</b>	<u>77,393</u>	<u>-</u>	<u>77,393</u>	<u>77,393</u>	<u>119,001</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>34,393</u>	<u>-3,598</u>	<u>37,083</u>	<u>33,485</u>	<u>77,393</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**LANGUAGE NEST**

**SCHEDULE 19**

	<b>Budget 2023 \$</b>	<b>2023 \$</b>	<b>2022 \$</b>
<b>REVENUE</b>			
Language Nest Grant	-	-	98,080
Other	<u>10,000</u>	<u>5,060</u>	<u>-</u>
	<u>10,000</u>	<u>5,060</u>	<u>98,080</u>
<b>EXPENDITURE</b>			
Administration	1,500	-	1,500
Contract services	5,000	4,915	6,700
Equipment purchases	10,000	-	8,544
Honoraria	30,000	26,587	43,865
Travel	6,000	4,272	-
Wages and benefits	<u>5,000</u>	<u>4,065</u>	<u>-</u>
	<u>62,500</u>	<u>39,839</u>	<u>60,609</u>
<b>REVENUE OVER EXPENDITURE</b>	-52,500	-34,779	37,471
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>50,893</u>	<u>50,893</u>	<u>13,422</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-1,607</u>	<u>16,114</u>	<u>50,893</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**SPECIAL EDUCATION**

**SCHEDULE 20**

	<b>Budget 2023</b>	<b>Adult Learning</b>	<b>Elementary ICount</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$	\$	\$
<b>REVENUE</b>					
FNESC	<u>390,244</u>	<u>71,804</u>	<u>318,440</u>	<u>390,244</u>	<u>412,092</u>
<b>EXPENDITURE</b>					
Administration	15,500	3,500	12,000	15,500	12,000
Books	500	288	-	288	265
Contract services	15,000	8,304	2,605	10,909	30,573
Equipment lease and purchases	500	-	-	-	6,914
Field trips	500	517	-	517	549
Funding for other program	5,000	-	-	-	13,155
Supplies	8,000	9,972	596	10,568	13,534
Travel	500	-	197	197	9,648
Wages and benefits	<u>300,000</u>	<u>5,156</u>	<u>272,479</u>	<u>277,635</u>	<u>311,471</u>
	<u>345,500</u>	<u>27,737</u>	<u>287,877</u>	<u>315,614</u>	<u>398,109</u>
<b>REVENUE OVER EXPENDITURE</b>	44,744	44,067	30,563	74,630	13,983
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-13,983
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>44,744</u>	<u>44,067</u>	<u>30,563</u>	<u>74,630</u>	<u>-</u>



**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

	<b>COOP EDUCATION</b>			<b>SCHEDULE 21</b>	
	<b>Budget</b>	<b>Adult</b>	<b>Elementary</b>	<b>2023</b>	<b>2022</b>
	<b>2023</b>	<b>Learning</b>	<b>ICount</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$	\$	\$
<b>REVENUE</b>					
FNESC	<u>63,753</u>	<u>63,753</u>	<u>-</u>	<u>63,753</u>	<u>-</u>
<b>EXPENDITURE</b>					
Administration	4,000	3,100	-	3,100	2,250
Contract services	15,000	-	17,933	17,933	4,460
Equipment purchases	15,000	14,362	-	14,362	-
Field trips	-	649	22,650	23,299	-
Materials and supplies	4,000	1,892	340	2,232	6,152
Repairs	8,000	-	-	-	10,318
Textbooks	500	518	-	518	389
Travel	3,000	1,746	-	1,746	1,385
Wages and benefits	<u>8,000</u>	<u>5,216</u>	<u>-</u>	<u>5,216</u>	<u>49,529</u>
	<u>57,500</u>	<u>27,483</u>	<u>40,923</u>	<u>68,406</u>	<u>74,483</u>
<b>REVENUE OVER EXPENDITURE</b>	6,253	36,270	-40,923	-4,653	-74,483
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	5,790
<b>OPENING SURPLUS (DEFICIT)</b>	<u>38,752</u>	<u>-</u>	<u>38,752</u>	<u>38,752</u>	<u>107,445</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>45,005</u>	<u>36,270</u>	<u>-2,171</u>	<u>34,099</u>	<u>38,752</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**INNOVATION EDUCATION**

	<b>Budget 2023 \$</b>	<b>2023 \$</b>	<b>SCHEDULE 22 2022 \$</b>
<b>REVENUE</b>			
FNESC	<u>1,000</u>	<u>-</u>	<u>8,469</u>
 <b>EXPENDITURE</b>			
Administration	500	220	400
Contract services	4,500	-	4,000
Equipment purchases	15,000	15,870	-
Materials and supplies	<u>1,000</u>	<u>546</u>	<u>2,525</u>
	<u>21,000</u>	<u>16,636</u>	<u>6,925</u>
<b>REVENUE OVER EXPENDITURE</b>	-20,000	-16,636	1,544
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>16,636</u>	<u>16,636</u>	<u>15,092</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-3,364</u>	<u>-</u>	<u>16,636</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

	<b>COVID-19</b>	<b>SCHEDULE 23</b>	
	<b>Budget</b>	<b>2023</b>	<b>2022</b>
	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
FNESC	-	-	356,033
Other	<u>10,000</u>	<u>-</u>	<u>20,785</u>
	<u>10,000</u>	<u>-</u>	<u>376,818</u>
<b>EXPENDITURE</b>			
Administration	10,000	10,000	17,000
Contract services	7,500	6,846	27,388
Equipment purchases	5,000	2,350	-
Honorariums	5,000	-	6,616
Materials and supplies	55,000	65,848	28,907
Textbooks	1,000	-	924
Travel and training	10,000	12,666	13,033
Wages and benefits	<u>95,000</u>	<u>100,148</u>	<u>82,753</u>
	<u>188,500</u>	<u>197,858</u>	<u>176,621</u>
<b>REVENUE OVER EXPENDITURE</b>	-178,500	-197,858	200,197
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>210,642</u>	<u>210,642</u>	<u>10,445</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>32,142</u>	<u>12,784</u>	<u>210,642</u>

**KYAH WIGET EDUCATION SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**DAYCARE / NEW SPACES**

**SCHEDULE 24**

	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
<b>REVENUE</b>			
Province of BC	324,428	324,428	606,000
Other	<u>400,000</u>	<u>395,300</u>	<u>-</u>
	<u>724,428</u>	<u>719,728</u>	<u>606,000</u>
 <b>EXPENDITURE</b>			
Contracts	<u>1,500,000</u>	<u>2,140,695</u>	<u>455,970</u>
<b>REVENUE OVER EXPENDITURE</b>	-775,572	-1,420,967	150,030
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>150,030</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-775,572</u>	<u>-1,270,937</u>	<u>150,030</u>