

WITSET FIRST NATION
STATEMENTS OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2019

WITSET FIRST NATION
INDEX
YEAR ENDED MARCH 31, 2019

REVIEW ENGAGEMENT REPORT

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

STATEMENTS OF REVENUE AND EXPENDITURE - SCHEDULES 1 TO 30

REVIEW ENGAGEMENT REPORT TO THE MEMBERSHIP OF WITSET FIRST NATION

Report on the Statements

We have reviewed the statements of revenue and expenditure of Witsset First Nation for the year ended March 31, 2019. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Nation.

Our Independent Review Responsibility

Our responsibility is to express a conclusion on these statements based on our independent review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

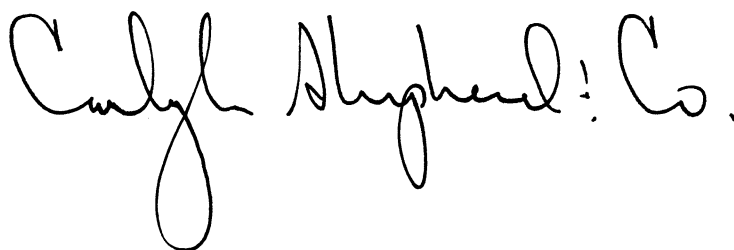
A review in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. Our procedures consist primarily of making inquiries of management and analytical review before evaluating the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

Conclusion

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

Smithers, BC
September 10, 2019



WITSET FIRST NATION
SUMMARY STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2019

Fund	Schedule	Opening Surplus (Deficit) \$	Revenue ISC \$	Other \$	Total Revenue \$	Expenditure \$	Revenue Over Expenditure \$	Transfer Other Funds \$	Closing Surplus (Deficit) \$
Administration	1	194,239	558,669	494,982	1,053,651	880,947	172,704	-68,217	298,726
Pension	2	-	53,345	-	53,345	59,150	-5,805	5,805	-
Policy Development	3	5,319	-	-	-	5,319	-5,319	-	-
Social Services	4	-264,351	1,113,741	141,694	1,255,435	1,231,209	24,226	-556	-240,681
Food Bank	5	9,518	-	30,886	30,886	38,608	-7,722	-	1,796
Family Support Worker	6	-16,643	-	67,146	67,146	73,532	-6,386	23,029	-
Community Health	7	-42,058	-	1,027,681	1,027,681	953,376	74,305	-40,000	-7,753
Patient Travel	8	150,657	-	364,847	364,847	460,404	-95,557	-	55,100
Headstart	9	-	-	122,731	122,731	122,731	-	-	-
Brighter Futures	10	4,767	-	170,494	170,494	180,103	-9,609	-	-4,842
NEDIHK'YH	11	-	-	114,538	114,538	113,155	1,383	-	1,383
Municipal Services	12	-25,215	530,178	22,193	552,371	555,039	-2,668	27,883	-
Land Use Planning	13	70,873	-	-	-	-	-	-	70,873
Social Housing	14	127,371	-	244,647	244,647	201,080	43,567	-	170,938
Multi-Plex	15	-	-	96,104	96,104	197,188	-101,084	101,084	-
Band Revenue	16	3,316,332	-	2,251,296	2,251,296	465,801	1,785,495	-391,745	4,710,082
Economic Development	17	-313,596	-	3,321,633	3,321,633	3,479,608	-157,975	351,316	-120,255
Youth Employment Programs	18	-	-	6,540	6,540	7,870	-1,330	1,330	-
N.I.B. Language	19	1,382	-	-	-	1,382	-1,382	-	-
Language Program	20	10,763	-	15,000	15,000	16,816	-1,816	-	8,947
Economic Development - LNG	21	-22,545	102,750	4,412,021	4,514,771	432,307	4,082,464	-138,885	3,921,034
Moricetown Legacy Fund	22	92,659	-	45,670	45,670	3,903	41,767	-	134,426
Employment Assistance Services	23	-	-	56,250	56,250	60,421	-4,171	10,171	6,000
Land Management	24	36,181	58,929	35,229	94,158	91,173	2,985	-17,901	21,265
Tobacco Project	25	-	-	35,879	35,879	-	35,879	40,000	75,879
Community Wellbeing	26	-	40,000	-	40,000	40,555	-555	555	-
Capital - Housing	27	61,066	433,850	230,061	663,911	744,872	-80,961	2,918	-16,977
- Housing - Own Source Revenue	28	131,482	-	2,717	2,717	97,437	-94,720	93,213	129,975
- Water	29	26,542	-	-	-	-	-	-	26,542
- New Health Station Shed	30	-	-	-	-	-	-	-	-
Total		3,554,743	2,891,462	13,310,239	16,201,701	10,513,986	5,687,715	-	9,242,458

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

	ADMINISTRATION		SCHEDULE 1
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
ISC			
Regular	542,000	543,559	542,025
IRA	15,000	15,110	15,028
Other	300,000	494,982	301,201
	<u>857,000</u>	<u>1,053,651</u>	<u>858,254</u>
EXPENDITURE			
Bad debts (recovery)	-	-54,533	-26,904
Bank charges and interest	8,000	9,266	7,935
Contract services	200,000	306,685	171,203
Equipment purchases	12,000	11,684	11,274
Equipment rentals and repairs	15,000	11,267	14,522
Expenditure - IRA	1,000	265	277
Honoraria	106,000	104,000	106,000
Insurance	12,000	18,610	11,906
Materials and supplies	64,000	89,598	63,183
Professional services	5,000	4,000	5,028
Rent	12,000	12,000	12,000
Telephone and internet	25,000	32,441	25,966
Travel and training	18,000	24,142	17,383
Utilities	2,000	1,724	2,066
Wages and benefits - IRA	14,000	15,110	23,179
Wages and benefits	275,000	294,688	271,062
	<u>769,000</u>	<u>880,947</u>	<u>716,080</u>
REVENUE OVER EXPENDITURE	88,000	172,704	142,174
TRANSFER - OTHER FUNDS	-	-68,217	-40,435
OPENING SURPLUS (DEFICIT)	<u>194,239</u>	<u>194,239</u>	<u>92,500</u>
CLOSING SURPLUS (DEFICIT)	<u>282,239</u>	<u>298,726</u>	<u>194,239</u>

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

	PENSION		SCHEDULE 2
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
ISC	<u>48,000</u>	<u>53,345</u>	<u>47,642</u>
EXPENDITURE			
Benefits	<u>48,000</u>	<u>59,150</u>	<u>47,642</u>
REVENUE OVER EXPENDITURE	-	-5,805	-
TRANSFER - OTHER FUNDS	-	5,805	-
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		
	2019	2019	2018
	\$	\$	\$
REVENUE	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE			
Contract services	3,500	3,581	-
Professional fees	<u>1,819</u>	<u>1,738</u>	<u>7,367</u>
	<u>5,319</u>	<u>5,319</u>	<u>7,367</u>
REVENUE OVER EXPENDITURE	-5,319	-5,319	-7,367
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>5,319</u>	<u>5,319</u>	<u>12,686</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>5,319</u>

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

SCHEDULE 4

	Budget 2019 \$	National Child Benefit \$	Basic \$	Special \$	Family Support \$	COPH \$	Adult Care \$	Institutional Care \$	Service Delivery \$	Prevention and Family Support \$	Total 2019 \$	Total 2018 \$
REVENUE												
ISC	1,000,000	102,372	613,398	46,805	9,620	26,681	117,626	89,862	107,377	-	1,113,741	1,007,792
Other	137,000	3,132	-	-	-	-	-	-	18,562	120,000	141,694	137,381
	<u>1,137,000</u>	<u>105,504</u>	<u>613,398</u>	<u>46,805</u>	<u>9,620</u>	<u>26,681</u>	<u>117,626</u>	<u>89,862</u>	<u>125,939</u>	<u>120,000</u>	<u>1,255,435</u>	<u>1,145,173</u>
EXPENDITURE												
ISC recovery	-	-	-	-	-	-	-	-	-	-	-	-51,919
Administration	-	-	-	-	-	-	-	-	-	1,500	1,500	-
Allowances and programs	830,000	102,451	619,466	46,431	9,690	22,489	10,599	89,961	-	-	901,087	836,042
Contract services	100,000	-	-	-	-	-	140	-	-	90,000	90,140	125,308
Materials and supplies	40,000	-	-	-	-	-	20,197	-	18,298	-	38,495	46,512
Rent	12,000	-	-	-	-	-	-	-	12,000	-	12,000	12,000
Telephone and utilities	1,000	-	-	-	-	-	781	-	-	-	781	1,896
Travel and workshops	3,000	-	-	-	-	-	337	-	1,780	762	2,879	4,358
Wages and benefits	177,000	-	-	-	-	-	97,851	-	86,476	-	184,327	181,469
	<u>1,163,000</u>	<u>102,451</u>	<u>619,466</u>	<u>46,431</u>	<u>9,690</u>	<u>22,489</u>	<u>129,905</u>	<u>89,961</u>	<u>118,554</u>	<u>92,262</u>	<u>1,231,209</u>	<u>1,155,666</u>
REVENUE OVER EXPENDITURE	-26,000	3,053	-6,068	374	-70	4,192	-12,279	-99	7,385	27,738	24,226	-10,493
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	-	-556	-	-556	-
OPENING SURPLUS (DEFICIT)	<u>-264,351</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>
CLOSING SURPLUS (DEFICIT)	<u>-290,351</u>	<u>1,269</u>	<u>-137,678</u>	<u>-6,124</u>	<u>-400</u>	<u>6,733</u>	<u>-127,411</u>	<u>-6,986</u>	<u>2,178</u>	<u>27,738</u>	<u>-240,681</u>	<u>-264,351</u>

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

	FOOD BANK		SCHEDULE 5
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
Transfer from social services	<u>15,000</u>	<u>30,886</u>	<u>15,443</u>
EXPENDITURE			
Allowances and programs	-	5,501	-
Materials and supplies	15,000	27,683	5,925
Utilities	<u>-</u>	<u>5,424</u>	<u>-</u>
	<u>15,000</u>	<u>38,608</u>	<u>5,925</u>
REVENUE OVER EXPENDITURE	-	-7,722	9,518
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>9,518</u>	<u>9,518</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>9,518</u>	<u>1,796</u>	<u>9,518</u>

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

FAMILY SUPPORT WORKER

SCHEDULE 6

	Budget 2019 \$	2019 \$	2018 \$
REVENUE			
Ministry of Children and Families	56,000	62,817	56,287
Other	-	4,329	-
	<u>56,000</u>	<u>67,146</u>	<u>56,287</u>
 EXPENDITURE			
Contract services	1,000	-	1,061
Equipment purchases	500	-	538
Materials and supplies	2,000	4,347	1,830
Rent	6,000	6,000	6,000
Telephone and utilities	500	133	385
Travel and workshops	5,000	4,270	6,848
Wages and benefits	41,000	58,782	56,268
	<u>56,000</u>	<u>73,532</u>	<u>72,930</u>
 REVENUE OVER EXPENDITURE	-	-6,386	-16,643
 TRANSFER - OTHER FUNDS	-	23,029	-
 OPENING SURPLUS (DEFICIT)	<u>-16,643</u>	<u>-16,643</u>	<u>-</u>
 CLOSING SURPLUS (DEFICIT)	<u>-16,643</u>	<u>-</u>	<u>-16,643</u>

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

SCHEDULE 7

	Budget 2019 \$	Home Care \$	CHR \$	Mental Health \$	Drug and Alcohol \$	Pre-Natal Nutrition \$	Aids Project \$	Operations \$	Aboriginal Diabetes Initiative \$	COHI \$	Care In Trust \$	Total 2019 \$	Total 2018 \$
REVENUE													
First Nations Health Authority	777,000	278,736	184,758	114,189	164,801	30,241	2,119	184,707	24,794	18,085	-	1,002,430	776,937
Other	5,000	-	1,100	-	-	-	-	24,151	-	-	-	25,251	5,150
	<u>782,000</u>	<u>278,736</u>	<u>185,858</u>	<u>114,189</u>	<u>164,801</u>	<u>30,241</u>	<u>2,119</u>	<u>208,858</u>	<u>24,794</u>	<u>18,085</u>	<u>-</u>	<u>1,027,681</u>	<u>782,087</u>
EXPENDITURE													
Administration	77,000	27,874	15,087	11,419	16,480	3,024	-	14,996	2,479	-	-	91,359	72,271
Bank charges	4,000	-	766	-	-	-	-	-	-	-	-	766	4,596
Contract services	170,000	74,564	26,401	8,925	43,635	761	-	84,068	-	351	-	238,705	169,579
Equipment rentals/purchases	3,000	2,293	200	-	-	-	-	3,099	-	-	-	5,592	2,652
Insurance and licences	12,000	-	-	-	-	998	-	4,484	-	-	-	5,482	11,922
Materials and supplies	65,000	11,709	33,791	1,700	13,576	16,713	-	13,723	70	-	-	91,282	64,440
Professional services	2,000	-	-	-	-	-	-	25,045	-	-	-	25,045	1,657
Repairs and maintenance	18,000	-	8,797	-	-	74	-	777	-	-	-	9,648	18,222
Telephone and utilities	38,000	1,004	550	-	-	-	-	15,435	-	-	-	16,989	37,827
Travel and workshops	23,000	4,853	2,723	133	10,990	-826	-	3,018	-	-	-3,769	17,122	23,693
Wages - water testing	-	-	-	-	-	-	-	-	-	-	-	-	23,392
Wages and benefits	370,000	184,456	85,297	75,177	13,630	-	2,119	51,489	18,000	21,218	-	451,386	368,981
	<u>782,000</u>	<u>306,753</u>	<u>173,612</u>	<u>97,354</u>	<u>98,311</u>	<u>20,744</u>	<u>2,119</u>	<u>216,134</u>	<u>20,549</u>	<u>21,569</u>	<u>-3,769</u>	<u>953,376</u>	<u>799,232</u>
REVENUE OVER EXPENDITURE	-	-28,017	12,246	16,835	66,490	9,497	-	-7,276	4,245	-3,484	3,769	74,305	-17,145
TRANSFER - OTHER FUNDS	-	29,500	-	-20,000	-40,000	-9,500	-	-	-	-	-	-40,000	831
OPENING SURPLUS (DEFICIT)	<u>-42,058</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>
CLOSING SURPLUS (DEFICIT)	<u>-42,058</u>	<u>-5,080</u>	<u>-752</u>	<u>1,177</u>	<u>7,496</u>	<u>152</u>	<u>-</u>	<u>-10,905</u>	<u>4,245</u>	<u>-4,086</u>	<u>-</u>	<u>-7,753</u>	<u>-42,058</u>

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

	PATIENT TRAVEL		
	Budget	SCHEDULE 8	
	2019	2019	2018
	\$	\$	\$
REVENUE			
First Nations Health Authority	<u>340,000</u>	<u>364,847</u>	<u>338,186</u>
EXPENDITURE			
Materials and supplies	1,000	1,988	1,215
Patient transportation	325,000	415,825	322,275
Professional fees	1,000	1,000	1,000
Repairs and maintenance	-	1,635	-
Wages and benefits	<u>40,000</u>	<u>39,956</u>	<u>44,972</u>
	<u>367,000</u>	<u>460,404</u>	<u>369,462</u>
REVENUE OVER EXPENDITURE	-27,000	-95,557	-31,276
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>150,657</u>	<u>150,657</u>	<u>181,933</u>
CLOSING SURPLUS (DEFICIT)	<u>123,657</u>	<u>55,100</u>	<u>150,657</u>

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

	HEADSTART		SCHEDULE 9
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
First Nations Health Authority	<u>122,000</u>	<u>122,731</u>	<u>142,731</u>
EXPENDITURE			
Contract services	<u>122,000</u>	<u>122,731</u>	<u>142,731</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 2019 \$	2019 \$	2018 \$
REVENUE			
First Nations Health Authority	154,800	154,800	154,800
Other	<u>10,200</u>	<u>15,694</u>	<u>10,304</u>
	<u>165,000</u>	<u>170,494</u>	<u>165,104</u>
EXPENDITURE			
Administration	15,480	15,480	14,676
Contract services	32,000	47,635	32,974
Equipment purchases	2,500	-	2,615
Equipment repairs	520	95	346
Insurance and licences	-	7,638	-
Materials and supplies	16,000	32,686	16,045
Rent	12,000	18,000	-
Telephone and utilities	500	797	166
Travel and workshops	4,000	4,926	3,397
Wages and benefits	<u>82,000</u>	<u>52,846</u>	<u>97,287</u>
	<u>165,000</u>	<u>180,103</u>	<u>167,506</u>
REVENUE OVER EXPENDITURE	-	-9,609	-2,402
TRANSFER - OTHER FUNDS	-	-	-17
OPENING SURPLUS (DEFICIT)	<u>4,767</u>	<u>4,767</u>	<u>7,186</u>
CLOSING SURPLUS (DEFICIT)	<u>4,767</u>	<u>-4,842</u>	<u>4,767</u>

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

	NEDIHK'YH		SCHEDULE 11
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE	<u>110,000</u>	<u>114,538</u>	<u>720</u>
 EXPENDITURE			
Contract services	90,000	92,818	16,715
Materials and supplies	5,000	6,807	1,539
Rent	6,000	6,100	-
Telephone and utilities	1,500	1,484	-
Travel and workshops	3,000	3,236	385
Wages and benefits	<u>4,500</u>	<u>2,710</u>	<u>-</u>
	<u>110,000</u>	<u>113,155</u>	<u>18,639</u>
 REVENUE OVER EXPENDITURE	-	1,383	-17,919
 TRANSFER - OTHER FUNDS	-	-	17,919
 OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
 CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>1,383</u>	<u>-</u>

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

SCHEDULE 12

	Budget 2019 \$	SWOP \$	Flood \$	Other \$	Total 2019 \$	Total 2018 \$
REVENUE						
ISC						
Regular	430,160	-	-	508,338	508,338	428,873
SWOP	21,840	21,840	-	-	21,840	21,840
Other	28,000	-	-	22,193	22,193	43,664
	<u>480,000</u>	<u>21,840</u>	<u>-</u>	<u>530,531</u>	<u>552,371</u>	<u>494,377</u>
EXPENDITURE						
Contract services	100,000	-	-	23,597	23,597	115,526
Equipment purchases/rentals	15,000	-	-	3,344	3,344	12,766
Insurance	9,000	-	-	16,830	16,830	8,436
Materials and supplies	130,000	-	9,938	93,084	103,022	134,354
Repairs and maintenance	25,000	-	-	50,152	50,152	20,969
Telephone and utilities	85,000	-	-	65,287	65,287	85,381
Travel and training	22,000	-	-	23,452	23,452	21,986
Wages and benefits - SWOP	22,000	21,840	-	-	21,840	21,840
Wages and benefits	160,000	-	-	247,515	247,515	154,328
	<u>568,000</u>	<u>21,840</u>	<u>9,938</u>	<u>523,261</u>	<u>555,039</u>	<u>575,586</u>
REVENUE OVER EXPENDITURE	-88,000	-	-9,938	7,270	-2,668	-81,209
TRANSFER - OTHER FUNDS	-	-	70,675	-42,792	27,883	-
OPENING SURPLUS (DEFICIT)	<u>-25,215</u>	<u>-</u>	<u>-60,737</u>	<u>35,522</u>	<u>-25,215</u>	<u>55,994</u>
CLOSING SURPLUS (DEFICIT)	<u>-113,215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-25,215</u>

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

LAND USE PLANNING

SCHEDULE 13

	Budget 2019 \$	2019 \$	2018 \$
REVENUE			
ISC	<u>-</u>	<u>-</u>	<u>75,000</u>
 EXPENDITURE			
Contract services	25,000	-	25,565
Materials and supplies	5,000	-	5,329
Professional services	<u>15,000</u>	<u>-</u>	<u>11,265</u>
	<u>45,000</u>	<u>-</u>	<u>42,159</u>
 REVENUE OVER EXPENDITURE	 -45,000	 -	 32,841
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>70,873</u>	 <u>70,873</u>	 <u>38,032</u>
 CLOSING SURPLUS (DEFICIT)	 <u>25,873</u>	 <u>70,873</u>	 <u>70,873</u>

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

Schedule 14

	Budget 2019 \$	Phase 5 \$	Phase 6 \$	Phase 7 \$	Phase 8 \$	Phase 9 \$	Total 2019 \$	Total 2018 \$
REVENUE								
CMHC subsidy	125,000	36,259	22,843	24,235	27,198	25,906	136,441	110,252
Interest	-	829	829	828	828	828	4,142	-
Rental	104,000	30,600	20,016	21,600	12,936	18,912	104,064	94,248
	<u>229,000</u>	<u>67,688</u>	<u>43,688</u>	<u>46,663</u>	<u>40,962</u>	<u>45,646</u>	<u>244,647</u>	<u>204,500</u>
EXPENDITURE								
Administration	13,500	3,600	2,520	2,520	2,520	2,520	13,680	12,420
Audit	5,000	1,000	1,000	1,000	1,000	1,000	5,000	4,780
Insurance	7,000	2,387	1,910	1,910	1,005	1,340	8,552	6,700
Mortgage payments	125,000	32,681	25,328	28,632	20,132	26,205	132,978	115,825
Repairs and maintenance	8,000	2,400	1,600	1,600	1,600	1,600	8,800	8,043
Replacement reserve	27,000	6,000	5,040	5,040	5,520	5,400	27,000	24,300
Utilities	5,000	1,200	880	830	1,080	1,080	5,070	4,780
	<u>190,500</u>	<u>49,268</u>	<u>38,278</u>	<u>41,532</u>	<u>32,857</u>	<u>39,145</u>	<u>201,080</u>	<u>176,848</u>
REVENUE OVER EXPENDITURE	38,500	18,420	5,410	5,131	8,105	6,501	43,567	27,652
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>127,371</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>
CLOSING SURPLUS (DEFICIT)	<u>165,871</u>	<u>77,925</u>	<u>33,188</u>	<u>33,493</u>	<u>16,909</u>	<u>9,423</u>	<u>170,938</u>	<u>127,371</u>

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

	MULTI-PLEX		SCHEDULE 15
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
Rental	<u>75,000</u>	<u>96,104</u>	<u>76,368</u>
EXPENDITURE			
Contract services	10,000	14,236	10,825
Equipment purchases	5,000	625	7,222
Materials and supplies	5,000	18,743	5,386
Repairs and maintenance	25,000	38,317	23,665
Telephone and utilities	110,000	103,156	115,006
Wages and benefits	<u>20,000</u>	<u>22,111</u>	<u>20,713</u>
	<u>175,000</u>	<u>197,188</u>	<u>182,817</u>
REVENUE OVER EXPENDITURE	-100,000	-101,084	-106,449
TRANSFER - OTHER FUNDS	-	101,084	106,449
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-100,000</u>	<u>-</u>	<u>-</u>

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

BAND REVENUE

SCHEDULE 16

	Budget 2019 \$	Forestry \$	Other \$	Total 2019 \$	Total 2018 \$
REVENUE					
Province of British Columbia	856,000	502,862	-	502,862	856,787
Canfor agreement	379,000	614,711	-	614,711	379,423
Houston Pellet Limited Partnership	200,000	-	1,000,000	1,000,000	150,000
Other	<u>120,000</u>	<u>-</u>	<u>133,723</u>	<u>133,723</u>	<u>121,576</u>
	<u>1,555,000</u>	<u>1,117,573</u>	<u>1,133,723</u>	<u>2,251,296</u>	<u>1,507,786</u>
EXPENDITURE					
Bad debts	-	-	200,130	200,130	-
Contract services	30,000	65,143	38,631	103,774	31,540
Donations	5,000	-	500	500	5,000
Equipment purchases and repairs	150,000	-	32,589	32,589	144,484
Loan payments	<u>130,000</u>	<u>-</u>	<u>128,808</u>	<u>128,808</u>	<u>134,149</u>
	<u>315,000</u>	<u>65,143</u>	<u>400,658</u>	<u>465,801</u>	<u>315,173</u>
REVENUE OVER EXPENDITURE	1,240,000	1,052,430	733,065	1,785,495	1,192,613
TRANSFER - OTHER FUNDS	-	-179,314	-212,431	-391,745	-203,484
OPENING SURPLUS (DEFICIT)	<u>3,316,332</u>	<u>1,639,188</u>	<u>1,677,144</u>	<u>3,316,332</u>	<u>2,327,203</u>
CLOSING SURPLUS (DEFICIT)	<u>4,556,332</u>	<u>2,512,304</u>	<u>2,197,778</u>	<u>4,710,082</u>	<u>3,316,332</u>

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

SCHEDULE 17

	Budget 2019	Gas Bar	Campground	Canyon Project	Total 2019	Total 2018
	\$	\$	\$	\$	\$	\$
REVENUE						
Sales and rental	3,025,000	3,251,865	22,473	39,532	3,313,870	3,178,588
Other	10,000	-	-	7,763	7,763	28,683
	<u>3,035,000</u>	<u>3,251,865</u>	<u>22,473</u>	<u>47,295</u>	<u>3,321,633</u>	<u>3,207,271</u>
EXPENDITURE						
Advertising	5,000	6,575	3,472	-	10,047	5,735
Bank charges and interest	20,000	34,874	335	366	35,575	24,000
Contract services	16,000	17,000	7,937	8,376	33,313	16,386
Equipment rentals/purchases	-	-	9,306	200	9,506	-
Insurance and licences	4,000	3,106	1,943	809	5,858	3,762
Materials and supplies	30,000	-	14,506	23,416	37,922	29,650
Repairs and maintenance	25,000	-	7,712	3,026	10,738	97,945
Resale goods	2,500,000	2,841,094	-	-	2,841,094	2,573,504
Telephone and utilities	30,000	21,794	11,562	2,876	36,232	33,174
Travel and workshops	5,000	1,442	29	298	1,769	5,728
Wages and benefits	400,000	425,407	18,288	13,859	457,554	402,353
	<u>3,035,000</u>	<u>3,351,292</u>	<u>75,090</u>	<u>53,226</u>	<u>3,479,608</u>	<u>3,192,237</u>
REVENUE OVER EXPENDITURE	-	-99,427	-52,617	-5,931	-157,975	15,034
TRANSFER - OTHER FUNDS	-	212,431	83,921	54,964	351,316	-
OPENING SURPLUS (DEFICIT)	<u>-313,596</u>	<u>-233,259</u>	<u>-31,304</u>	<u>-49,033</u>	<u>-313,596</u>	<u>-328,630</u>
CLOSING SURPLUS (DEFICIT)	<u>-313,596</u>	<u>-120,255</u>	<u>-</u>	<u>-</u>	<u>-120,255</u>	<u>-313,596</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

YOUTH EMPLOYMENT PROGRAMS

SCHEDULE 18

	Budget 2019 \$	2019 \$	2018 \$
REVENUE	<u>6,000</u>	<u>6,540</u>	<u>6,266</u>
EXPENDITURE	<u>6,000</u>	<u>7,870</u>	<u>7,636</u>
REVENUE OVER EXPENDITURE	-	-1,330	-1,370
TRANSFER - OTHER FUNDS	-	1,330	1,370
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

N.I.B. LANGUAGE

SCHEDULE 19

	Budget 2019 \$	2019 \$	2018 \$
REVENUE			
National Indian Brotherhood	-	-	100,000
Other	-	-	6,167
	<u>-</u>	<u>-</u>	<u>106,167</u>
EXPENDITURE			
Administration	-	-	10,000
Contract Services	1,382	1,382	80,772
Honoraria	-	-	525
Materials and supplies	-	-	13,262
Travel	-	-	226
	<u>1,382</u>	<u>1,382</u>	<u>104,785</u>
REVENUE OVER EXPENDITURE	-1,382	-1,382	1,382
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>1,382</u>	<u>1,382</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>1,382</u>

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

	SCHEDULE 20		
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
 EXPENDITURE			
Contract services	10,000	7,792	10,066
Equipment repairs and maintenance	250	95	150
Materials and supplies	3,250	8,826	3,969
Travel and workshops	<u>1,500</u>	<u>103</u>	<u>1,509</u>
	<u>15,000</u>	<u>16,816</u>	<u>15,694</u>
 REVENUE OVER EXPENDITURE	-	-1,816	-694
 TRANSFER - OTHER FUNDS	-	-	189
 OPENING SURPLUS (DEFICIT)	<u>10,763</u>	<u>10,763</u>	<u>11,268</u>
 CLOSING SURPLUS (DEFICIT)	<u>10,763</u>	<u>8,947</u>	<u>10,763</u>

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

ECONOMIC DEVELOPMENT - LNG

SCHEDULE 21

	Budget 2019 \$	Chevron \$	Other Projects \$	Total 2019 \$	Total 2018 \$
REVENUE					
ISC	153,000	-	102,750	102,750	153,081
Coastal Gas Link	1,750,000	-	3,250,000	3,250,000	-
New Relationship Trust	20,000	-	20,000	20,000	18,541
Province of British Columbia	1,000,000	-	1,008,000	1,008,000	10,366
Other	122,000	318	133,703	134,021	434,258
	<u>3,045,000</u>	<u>318</u>	<u>4,514,453</u>	<u>4,514,771</u>	<u>616,246</u>
EXPENDITURE					
Contract services	500,000	-	223,958	223,958	998,475
Equipment purchases	10,000	-	-	-	11,473
Insurance and licences	2,500	-	-	-	1,476
Materials and supplies	40,000	-	65,393	65,393	38,590
Professional fees	40,000	23,141	-	23,141	40,027
Rent	12,000	-	12,250	12,250	12,000
Repairs and maintenance	20,000	-	1,994	1,994	21,095
Telephone and utilities	1,500	-	193	193	1,519
Travel and workshops	5,000	-	7,462	7,462	4,273
Wages and benefits	95,000	-54	97,970	97,916	92,750
	<u>726,000</u>	<u>23,087</u>	<u>409,220</u>	<u>432,307</u>	<u>1,221,678</u>
REVENUE OVER EXPENDITURE	2,319,000	-22,769	4,105,233	4,082,464	-605,432
TRANSFER - OTHER FUNDS	-	-	-138,885	-138,885	-
OPENING SURPLUS (DEFICIT)	<u>-22,545</u>	<u>33,257</u>	<u>-55,802</u>	<u>-22,545</u>	<u>582,887</u>
CLOSING SURPLUS (DEFICIT)	<u>2,296,455</u>	<u>10,488</u>	<u>3,910,546</u>	<u>3,921,034</u>	<u>-22,545</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

MORICETOWN LEGACY FUND

SCHEDULE 22

	Budget 2019 \$	2019 \$	2018 \$
REVENUE	<u>34,000</u>	<u>45,670</u>	<u>33,763</u>
 EXPENDITURE			
Professional fees	<u>3,800</u>	<u>3,903</u>	<u>3,830</u>
 REVENUE OVER EXPENDITURE	<u>30,200</u>	<u>41,767</u>	<u>29,933</u>
 TRANSFER - OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
 OPENING SURPLUS (DEFICIT)	<u>92,659</u>	<u>92,659</u>	<u>62,726</u>
 CLOSING SURPLUS (DEFICIT)	<u>122,859</u>	<u>134,426</u>	<u>92,659</u>

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

EMPLOYMENT ASSISTANCE SERVICES

SCHEDULE 23

	Budget 2019 \$	2019 \$	2018 \$
REVENUE	<u>52,000</u>	<u>56,250</u>	<u>51,603</u>
 EXPENDITURE			
Contract services	1,000	2,834	-
Materials and supplies	3,000	2,014	3,478
Rent	3,000	1,215	3,000
Travel and workshops	1,000	1,913	995
Wages and benefits	<u>44,000</u>	<u>52,445</u>	<u>51,360</u>
	<u>52,000</u>	<u>60,421</u>	<u>58,833</u>
 REVENUE OVER EXPENDITURE	-	-4,171	-7,230
 TRANSFER - OTHER FUNDS	-	10,171	20,126
 OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-12,896</u>
 CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>6,000</u>	<u>-</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

LAND MANAGEMENT

SCHEDULE 24

	Budget 2019 \$	2019 \$	2018 \$
REVENUE			
ISC	59,000	58,929	58,929
CMHC	10,000	7,950	24,782
Other	35,000	27,279	39,057
	<u>104,000</u>	<u>94,158</u>	<u>122,768</u>
 EXPENDITURE			
Contract services	10,000	19,111	5,289
Equipment purchases and rentals	2,500	120	2,144
Insurance	-	370	-
Materials and supplies	1,500	912	1,475
Professional fees	500	-	-
Telephone and utilities	500	103	-
Travel and training	12,000	2,751	12,978
Wages and benefits	77,000	67,806	59,801
	<u>104,000</u>	<u>91,173</u>	<u>81,687</u>
 REVENUE OVER EXPENDITURE	-	2,985	41,081
 TRANSFER - OTHER FUNDS	-	-17,901	-
 OPENING SURPLUS (DEFICIT)	<u>36,181</u>	<u>36,181</u>	<u>-4,900</u>
 CLOSING SURPLUS (DEFICIT)	<u>36,181</u>	<u>21,265</u>	<u>36,181</u>

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

SCHEDULE 25

	Budget 2019 \$	2019 \$	2018 \$
REVENUE			
First Nations Health Authority	-	35,879	-
EXPENDITURE	-	-	-
REVENUE OVER EXPENDITURE	-	35,879	-
TRANSFER - OTHER FUNDS	-	40,000	-
OPENING SURPLUS (DEFICIT)	-	-	-
CLOSING SURPLUS (DEFICIT)	-	75,879	-

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

COMMUNITY WELLBEING

SCHEDULE 26

	Budget 2019 \$	2019 \$	2018 \$
REVENUE			
ISC	<u>40,000</u>	<u>40,000</u>	<u>-</u>
EXPENDITURE			
Allowances and programs	37,500	38,555	-
Meetings	<u>2,500</u>	<u>2,000</u>	<u>-</u>
	<u>40,000</u>	<u>40,555</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-555	-
TRANSFER - OTHER FUNDS	-	555	-
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, 2019
CAPITAL - HOUSING

SCHEDULE 27

Project	Opening Surplus (Deficit) \$	ISC \$	Revenue CMHC \$	Other \$	Total Revenue \$	Expenditure \$	Revenue Over Expenditure \$	Transfer Other Funds \$	Closing Surplus (Deficit) \$
126384	-9,945	-	-	-	-	-	-	9,945	-
11722	-400	-	-	-	-	-	-	400	-
126377	15,908	-	-	-	-	15,260	-15,260	-	648
126377	14,493	-	-	-	-	15,261	-15,261	-	-768
126377	17,613	-	-	-	-	15,261	-15,261	-	2,352
126377	15,459	-	-	-	-	15,260	-15,260	-	199
26-153-361 to 429	11,680	-	-	-	-	-	-	-11,680	-
126384	-15	-	-	-	-	-	-	15	-
11920	-3,125	-	-	-	-	-	-	3,125	-
26248047	1,045	-	-	-	-	-	-	-1,045	-
26123675	808	-	-	-	-	-	-	-297	511
26163709	1,748	-	-	-	-	-	-	-1,748	-
NO CPMS	-4,203	-	-	-	-	-	-	4,203	-
22-363-832	-	28,355	57,516	-	85,871	123,327	-37,456	-	-37,456
22-363-832	-	28,355	57,515	-	85,870	121,401	-35,531	-	-35,531
22-363-832	-	28,355	57,515	-	85,870	122,939	-37,069	-	-37,069
22-363-832	-	28,355	57,515	-	85,870	121,795	-35,925	-	-35,925
128079	-	39,500	-	-	39,500	30,169	9,331	-	9,331
128079	-	39,450	-	-	39,450	27,875	11,575	-	11,575
128079	-	39,500	-	-	39,500	37,710	1,790	-	1,790
128079	-	34,950	-	-	34,950	16,735	18,215	-	18,215
128079	-	36,000	-	-	36,000	31,674	4,326	-	4,326
128095	-	39,530	-	-	39,530	6,049	33,481	-	33,481
128087	-	19,300	-	-	19,300	-	19,300	-	19,300
128087	-	19,300	-	-	19,300	17,899	1,401	-	1,401
128087	-	16,300	-	-	16,300	10,302	5,998	-	5,998
128087	-	19,300	-	-	19,300	15,955	3,345	-	3,345
128087	-	17,300	-	-	17,300	-	17,300	-	17,300
	<u>61,066</u>	<u>433,850</u>	<u>230,061</u>	<u>-</u>	<u>663,911</u>	<u>744,872</u>	<u>-80,961</u>	<u>2,918</u>	<u>-16,977</u>
Budget	<u>61,066</u>	<u>430,000</u>	<u>230,000</u>	<u>-</u>	<u>660,000</u>	<u>700,000</u>	<u>-40,000</u>	<u>-</u>	<u>21,066</u>

WITSET FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2019
CAPITAL - HOUSING - OWN SOURCE REVENUE

SCHEDULE 28

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	8,528	-	-	-	-	-8,528	-
Aaron William	1,056	-	-	-	-	-1,056	-
Art Namox	947	-	-	-	-	-947	-
Stan Nikal	654	-	-	-	-	-654	-
Angela Nikal	-14,861	-	-	-	-	14,861	-
Mitch Baptist	-7,545	-	-	-	-	7,545	-
Elders emergency fund	146,465	2,717	2,717	97,437	-94,720	78,230	129,975
	<u>131,482</u>	<u>2,717</u>	<u>2,717</u>	<u>97,437</u>	<u>-94,720</u>	<u>93,213</u>	<u>129,975</u>
Budget	<u>131,482</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>-130,000</u>	<u>-</u>	<u>1,482</u>

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

	CAPITAL - WATER			SCHEDULE 29	
	Budget				
	2019		2019		2018
	\$		\$		\$
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 30

	Budget 2019 \$	2019 \$	2018 \$
REVENUE			
First Nations Health Authority	-	-	114,100
	_____	_____	_____
 EXPENDITURE			
Administration	-	-	5,000
Contract services	-	-	97,113
Professional fees	-	-	12,004
	_____	_____	_____
	-	-	114,117
	_____	_____	_____
 REVENUE OVER EXPENDITURE	-	-	-17
 TRANSFER - OTHER FUNDS	-	-	17
 OPENING SURPLUS (DEFICIT)	-	-	-
	_____	_____	_____
 CLOSING SURPLUS (DEFICIT)	-	-	-
	_____	_____	_____