

KYAH WIGET EDUCATION SOCIETY

FINANCIAL STATEMENTS

MARCH 31, 2019

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF FINANCIAL POSITION

MARCH 31

ASSETS

	2019	2018
	\$	\$
CURRENT		
Cash	678,390	952,003
Accounts receivable (note 2)	206,392	113,262
Prepaid expenses	<u>75,984</u>	<u>64,904</u>
	<u>960,766</u>	<u>1,130,169</u>
PROPERTY AND EQUIPMENT (notes 1 and 3)	<u>1,311,744</u>	<u>1,025,933</u>
	<u>2,272,510</u>	<u>2,156,102</u>

LIABILITIES AND SOCIETY POSITION

CURRENT

Accounts payable and accruals (note 4)	359,883	607,061
Due from Witset First Nation	<u>121,057</u>	<u>95,726</u>
	<u>480,940</u>	<u>702,787</u>

SOCIETY POSITION

Surplus	479,826	427,382
Equity in property and equipment	<u>1,311,744</u>	<u>1,025,933</u>
	<u>1,791,570</u>	<u>1,453,315</u>
	<u>2,272,510</u>	<u>2,156,102</u>

APPROVED BY THE BOARD

_____ Director

_____ Director

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF CHANGES IN SOCIETY POSITION

YEAR ENDED MARCH 31

	Surplus \$	Equity in Property and Equipment \$	Total 2019 \$	Total 2018 \$
REVENUE				
Opening balance	427,382	1,025,933	1,453,315	1,414,624
Revenue over expenditure	799,003	-460,748	338,255	38,691
Fund transfer	<u>-746,559</u>	<u>746,559</u>	<u>-</u>	<u>-</u>
Closing balance	<u>479,826</u>	<u>1,311,744</u>	<u>1,791,570</u>	<u>1,453,315</u>

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED MARCH 31

	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	3,985,091	3,985,091	4,007,349
Employment and Social Development Canada	500,000	560,369	241,603
FNESC	850,000	881,595	666,390
FNHA	122,731	122,731	142,731
Province of British Columbia	1,000,000	1,061,490	769,710
Tricorp	100,000	96,147	130,862
Transfer from instruction and special ed programs	600,000	518,731	608,524
Insurance proceeds	400,000	405,372	22,500
Skills and partnership	500,000	560,369	241,603
Other	100,000	136,139	28,888
	<u>8,157,822</u>	<u>8,328,034</u>	<u>6,860,160</u>
EXPENDITURE			
Administration	149,000	144,189	99,298
Amortization / loss on disposal of assets	160,000	460,748	140,362
Bank charges and interest	5,000	7,014	8,205
Books	50,000	57,540	46,971
Contract services	190,000	187,901	176,995
Equipment repairs	90,000	35,357	62,432
Field trips	80,000	86,084	36,017
Flood damage	450,000	96,597	96,045
Fuel and lubricants	35,000	42,691	32,683
Funding for other programs	535,000	518,731	608,524
Honoraria	48,000	43,842	17,259
Insurance	23,000	33,479	24,668
Materials and supplies	500,000	510,977	446,575
Professional services	30,000	34,093	21,456
Rent	50,000	42,189	55,822
Repairs and maintenance	125,000	183,037	151,550
Telephone and utilities	80,000	90,298	75,004
Training allowance	790,000	818,287	708,875
Travel and training	225,000	249,270	128,666
Tuition	1,300,000	1,234,126	1,034,053
Wages and benefits	2,900,000	3,113,329	2,850,009
	<u>7,815,000</u>	<u>7,989,779</u>	<u>6,821,469</u>
REVENUE OVER EXPENDITURE	<u>342,822</u>	<u>338,255</u>	<u>38,691</u>

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Revenue over expenditure	338,255	38,691
Amortization / loss on disposal of assets	460,748	140,362
Accounts payable and accruals	-221,847	487,512
Accounts receivable	-93,130	87,975
Prepaid expenditures	<u>-11,080</u>	<u>-15,861</u>
	<u>472,946</u>	<u>738,679</u>
INVESTING ACTIVITIES		
Property and equipment additions	<u>-746,559</u>	<u>-165,252</u>
CHANGE IN CASH	-273,613	573,427
OPENING CASH BALANCE	<u>952,003</u>	<u>378,576</u>
CLOSING CASH BALANCE	<u>678,390</u>	<u>952,003</u>

KYAH WIGET EDUCATION SOCIETY

NOTES

MARCH 31, 2019

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%

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, 2019

2. ACCOUNTS RECEIVABLE

	2019	2018
	\$	\$
FNESC	144,030	71,347
BC CCOF	10,869	9,539
Language Nest	10,000	3,145
BC Skills	-	22,000
BC Aborig. CCSS	31,077	-
Trade and other	<u>10,416</u>	<u>7,231</u>
	<u>206,392</u>	<u>113,262</u>

3. PROPERTY AND EQUIPMENT

	Cost	Accumulated Amortization	Net Book Value	
			2019	2018
	\$	\$	\$	\$
Buildings	1,409,320	712,521	696,799	492,481
Fencing	31,880	20,385	11,495	12,772
Equipment	<u>1,566,960</u>	<u>963,510</u>	<u>603,450</u>	<u>520,680</u>
	<u>3,008,160</u>	<u>1,696,416</u>	<u>1,311,744</u>	<u>1,025,933</u>

4. ACCOUNTS PAYABLE AND ACCRUALS

	2019	2018
	\$	\$
Governmental payables	21,638	16,281
Trade and other	110,923	402,024
Wages and benefits	<u>227,322</u>	<u>188,756</u>
	<u>359,883</u>	<u>607,061</u>

KYAH WIGET EDUCATION SOCIETY

NOTES

MARCH 31, 2019

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 Moricetown 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, 2019

Fund	Schedule	Opening Surplus (Deficit)	INAC	Other	Total Revenue	Expenditure	Revenue Over Expenditure	Transfer Other Funds	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Administration	1	168,572	36,465	258,064	294,529	200,866	93,663	-36,143	226,092
Provincial School	2	53,453	19,803	-	19,803	21,460	-1,657	-	51,796
Instruction	3	82,059	2,081,474	571,801	2,653,275	2,585,411	67,864	-	149,923
Transportation	4	-	43,182	232,800	275,982	275,982	-	-	-
Hot Lunch Program	5	-	-	152,224	152,224	152,224	-	-	-
Local Education Agreements	6	82,669	764,663	-	764,663	796,233	-31,570	-	51,099
Student Allowances	7	88,884	23,280	-	23,280	27,515	-4,235	-	84,649
Counselling	8	-42,250	29,535	-	29,535	53,688	-24,153	-	-66,403
Post Secondary	9	-231,863	898,259	2,646	900,905	884,680	16,225	-	-215,638
Band School Maintenance	10	-	-	147,608	147,608	147,608	-	-	-
Adult Learning Program	11	-	-	536,334	536,334	453,347	82,987	-	82,987
Child and Family Centre	12	68,919	-	402,965	402,965	375,002	27,963	-35,203	61,679
Pre-School	13	-	-	9,408	9,408	44,611	-35,203	35,203	-
SPF - KWES	14	86,802	-	560,369	560,369	570,719	-10,350	-30,994	45,458
Aboriginal Skills Training	15	83,466	-	560,783	560,783	480,596	80,187	30,994	194,647
Flood Damage Restoration	16	-73,545	-	405,372	405,372	602,584	-197,212	-	-270,757
Kyah Professional Cleaning Services	17	-40,194	-	41,612	41,612	37,561	4,051	36,143	-
Language and Culture	18	51,321	88,430	6,157	94,587	99,712	-5,125	-	46,196
Language Nest	19	3,149	-	52,878	52,878	32,588	20,290	-	23,439
Special Education	20	45,940	-	286,383	286,383	332,323	-45,940	-	-
Coop Education	21	-	-	102,402	102,402	87,743	14,659	-	14,659
SWEP	22	-	-	13,137	13,137	13,137	-	-	-
		427,382	3,985,091	4,342,943	8,328,034	8,275,590	52,444	-	479,826



KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ADMINISTRATION

	Budget		Schedule 1
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	36,465	36,465	35,360
Interest	20,000	20,255	10,905
Other	<u>240,000</u>	<u>237,809</u>	<u>115,905</u>
	<u>296,465</u>	<u>294,529</u>	<u>162,170</u>
EXPENDITURE			
Administration	5,000	-	4,798
Bank charges and interest	8,000	6,605	8,205
Contract services	1,500	2,316	1,084
Equipment lease and purchases	4,000	10,746	1,595
Equipment repairs	2,000	1,883	1,472
Materials and supplies	8,000	4,166	10,710
Professional services	5,000	7,808	5,456
Travel and training	1,000	1,935	1,064
Wages and benefits	<u>130,000</u>	<u>165,407</u>	<u>115,756</u>
	<u>164,500</u>	<u>200,866</u>	<u>150,140</u>
REVENUE OVER EXPENDITURE	131,965	93,663	12,030
TRANSFER - OTHER FUNDS	-	-36,143	-
OPENING SURPLUS (DEFICIT)	<u>168,572</u>	<u>168,572</u>	<u>156,542</u>
CLOSING SURPLUS (DEFICIT)	<u>300,537</u>	<u>226,092</u>	<u>168,572</u>

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

	Budget		Schedule 2
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	<u>19,803</u>	<u>19,803</u>	<u>20,090</u>
EXPENDITURE			
Books and supplies	7,500	7,348	7,327
Contract services	1,500	-	1,350
Extra-curricular activities	5,000	11,120	4,028
Travel and training	<u>5,000</u>	<u>2,992</u>	<u>4,481</u>
	<u>19,000</u>	<u>21,460</u>	<u>17,186</u>
REVENUE OVER EXPENDITURE	803	-1,657	2,904
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>53,453</u>	<u>53,453</u>	<u>50,549</u>
CLOSING SURPLUS (DEFICIT)	<u>54,256</u>	<u>51,796</u>	<u>53,453</u>

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

	INSTRUCTION		Schedule 3
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	2,081,474	2,081,474	2,017,296
Other	<u>450,000</u>	<u>571,801</u>	<u>412,483</u>
	<u>2,531,474</u>	<u>2,653,275</u>	<u>2,429,779</u>
EXPENDITURE			
Administration	60,000	60,000	60,000
Books	25,000	18,125	19,810
Contract services	77,000	119,289	89,327
Equipment lease and purchases	70,000	66,191	68,713
Equipment repairs	35,000	98,356	39,974
Extra-curricular activities	12,000	16,691	9,038
Field trips	12,000	5,247	11,915
Funding for other programs	540,000	441,665	608,524
Materials and supplies	130,474	189,865	147,855
Professional services	16,000	15,000	16,000
Rent	10,000	6,999	6,423
Telephone and utilities	29,000	20,504	32,452
Travel and training	45,000	56,418	51,554
Tuition	10,000	12,011	2,000
Wages and benefits	<u>1,460,000</u>	<u>1,459,050</u>	<u>1,325,091</u>
	<u>2,531,474</u>	<u>2,585,411</u>	<u>2,488,676</u>
REVENUE OVER EXPENDITURE	-	67,864	-58,897
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>82,059</u>	<u>82,059</u>	<u>140,956</u>
CLOSING SURPLUS (DEFICIT)	<u>82,059</u>	<u>149,923</u>	<u>82,059</u>

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

TRANSPORTATION

	Budget		Schedule 4
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	43,182	43,182	62,666
Transfer from Instruction program	132,000	158,274	132,147
Other	<u>75,000</u>	<u>74,526</u>	<u>73,144</u>
	<u>250,182</u>	<u>275,982</u>	<u>267,957</u>
EXPENDITURE			
Equipment purchases	70,000	109,024	69,015
Fuel and lubricants	35,000	35,317	32,683
Insurance	9,000	12,133	9,909
Repairs and maintenance	64,682	55,227	71,212
Telephone	-	361	-
Travel and training	1,500	323	1,750
Wages and benefits	<u>70,000</u>	<u>63,597</u>	<u>83,388</u>
	<u>250,182</u>	<u>275,982</u>	<u>267,957</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>

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

HOT LUNCH PROGRAM

	Budget		Schedule 5
	2019	2019	2018
	\$	\$	\$
REVENUE			
Transfer from Witset First Nation	10,000	-	8,981
Transfer from Instruction program	130,000	134,647	122,797
Meal ticket sales	<u>10,000</u>	<u>17,577</u>	<u>7,397</u>
	<u>150,000</u>	<u>152,224</u>	<u>139,175</u>
EXPENDITURE			
Equipment purchases	5,000	3,675	-
Supplies	65,000	59,058	60,485
Wages and benefits	<u>80,000</u>	<u>89,491</u>	<u>78,690</u>
	<u>150,000</u>	<u>152,224</u>	<u>139,175</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>

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

LOCAL EDUCATION AGREEMENTS

Schedule 6

	Budget 2019 \$	Private School \$	Provincial \$	Total 2019 \$	Total 2018 \$
REVENUE					
INAC	<u>764,663</u>	<u>-</u>	<u>764,663</u>	<u>764,663</u>	<u>765,542</u>
EXPENDITURE					
Local education agreement	760,000	-	796,233	796,233	741,690
Private schools	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,954</u>
	<u>765,000</u>	<u>-</u>	<u>796,233</u>	<u>796,233</u>	<u>745,644</u>
REVENUE OVER EXPENDITURE	-337	-	-31,570	-31,570	19,898
TRANSFER - OTHER FUNDS	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>82,669</u>	<u>22,213</u>	<u>60,456</u>	<u>82,669</u>	<u>62,771</u>
CLOSING SURPLUS (DEFICIT)	<u>82,332</u>	<u>22,213</u>	<u>28,886</u>	<u>51,099</u>	<u>82,669</u>

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

STUDENT ALLOWANCES

	Budget		Schedule 7
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	<u>23,280</u>	<u>23,280</u>	<u>18,829</u>
EXPENDITURE			
Allowances	5,000	4,073	3,644
Extra-curricular activities	18,000	22,042	1,901
Textbooks	<u>1,500</u>	<u>1,400</u>	<u>-</u>
	<u>24,500</u>	<u>27,515</u>	<u>5,545</u>
REVENUE OVER EXPENDITURE	-1,220	-4,235	13,284
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>88,884</u>	<u>88,884</u>	<u>75,600</u>
CLOSING SURPLUS (DEFICIT)	<u>87,664</u>	<u>84,649</u>	<u>88,884</u>

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

	COUNSELLING		Schedule 8
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	<u>29,535</u>	<u>29,535</u>	<u>28,640</u>
EXPENDITURE			
Supplies	535	-	60
Wages and benefits	<u>29,000</u>	<u>53,688</u>	<u>70,830</u>
	<u>29,535</u>	<u>53,688</u>	<u>70,890</u>
REVENUE OVER EXPENDITURE	-	-24,153	-42,250
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-42,250</u>	<u>-42,250</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-42,250</u>	<u>-66,403</u>	<u>-42,250</u>

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

POST SECONDARY

Schedule 9

	Budget 2019 \$	Post Secondary \$	UCEP \$	Total 2019 \$	Total 2018 \$
REVENUE					
INAC	898,259	898,259	-	898,259	916,721
Other	5,000	2,646	-	2,646	-
	<u>903,259</u>	<u>900,905</u>	<u>-</u>	<u>900,905</u>	<u>916,721</u>
EXPENDITURE					
Allowances	600,000	540,611	48,199	588,810	625,638
Books and supplies	30,000	34,328	-	34,328	83,046
Equipment purchases	2,000	-	-	-	2,508
Guidance and counselling	5,000	3,238	-	3,238	8,622
Rent	10,000	8,400	900	9,300	36,400
Student incentives	10,000	10,000	-	10,000	14,400
Telephone	2,000	1,966	-	1,966	-
Tuition	170,000	168,093	-	168,093	172,928
Wages and benefits	75,000	68,945	-	68,945	64,334
	<u>904,000</u>	<u>835,581</u>	<u>49,099</u>	<u>884,680</u>	<u>1,007,876</u>
REVENUE OVER EXPENDITURE	-741	65,324	-49,099	16,225	-91,155
TRANSFER - OTHER FUNDS		-49,099	49,099	-	-
OPENING SURPLUS (DEFICIT)	<u>-231,863</u>	<u>-231,863</u>	<u>-</u>	<u>-231,863</u>	<u>-140,708</u>
CLOSING SURPLUS (DEFICIT)	<u>-232,604</u>	<u>-215,638</u>	<u>-</u>	<u>-215,638</u>	<u>-231,863</u>

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

BAND SCHOOL MAINTENANCE

Schedule 10

	Budget 2019	2019	2018
	\$	\$	\$
REVENUE	<u>150,000</u>	<u>147,608</u>	<u>165,341</u>
EXPENDITURE			
Contract services	2,000	3,125	981
Equipment purchases	2,000	-	1,361
Honorariums	500	290	-
Insurance	12,000	20,051	14,069
Materials and supplies	6,000	3,642	2,431
Repairs and maintenance	37,000	18,944	54,052
Telephone and utilities	24,500	32,342	21,314
Travel	1,000	-	1,871
Wages and benefits	<u>65,000</u>	<u>69,214</u>	<u>69,262</u>
	<u>150,000</u>	<u>147,608</u>	<u>165,341</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>

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ADULT LEARNING PROGRAM

Schedule 11

	Budget 2019 \$	Adult Learning \$	Skills and Development \$	Total 2019 \$	Total 2018 \$
REVENUE					
FNESC	189,000	171,902	16,785	188,687	80,182
Transfer from special education	90,000	67,783	9,283	77,066	188,239
Other	<u>250,000</u>	<u>267,781</u>	<u>2,800</u>	<u>270,581</u>	<u>38,156</u>
	<u>529,000</u>	<u>507,466</u>	<u>28,868</u>	<u>536,334</u>	<u>306,577</u>
EXPENDITURE					
Contract services	3,500	3,058	-	3,058	1,972
Equipment lease and purchases	35,000	40,538	-	40,538	17,304
Equipment repairs	15,000	17,638	-	17,638	9,549
Field trips	1,000	5,541	-	5,541	741
Materials and supplies	2,000	20,327	-	20,327	15,044
Rent	1,000	-	-	-	933
Telephone and utilities	20,000	18,002	-	18,002	17,909
Travel and training	30,000	30,330	-	30,330	6,096
Tuition and text books	2,000	1,223	-	1,223	1,118
Wages and benefits	<u>325,000</u>	<u>287,822</u>	<u>28,868</u>	<u>316,690</u>	<u>235,911</u>
	<u>434,500</u>	<u>424,479</u>	<u>28,868</u>	<u>453,347</u>	<u>306,577</u>
REVENUE OVER EXPENDITURE	94,500	82,987	-	82,987	-
TRANSFER - OTHER FUNDS	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>94,500</u>	<u>82,987</u>	<u>-</u>	<u>82,987</u>	<u>-</u>

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CHILD AND FAMILY CENTRE

	Budget		Schedule 12
	2019	2019	2018
	\$	\$	\$
REVENUE			
First Nations Health Authority	122,731	122,731	142,731
Province of British Columbia	100,000	131,120	36,440
Other	150,000	149,114	163,746
	<u>372,731</u>	<u>402,965</u>	<u>342,917</u>
EXPENDITURE			
Administration	12,000	12,000	-
Contract services	5,000	3,600	1,207
Equipment purchases	5,000	-	3,036
Field trips	10,000	15,915	2,376
Fuel and lubricants	5,000	3,364	1,501
Honoraria	10,000	12,023	-
Materials and supplies	30,731	38,832	37,793
Renovations and repairs	15,000	8,625	26,286
Telephone and utilities	2,000	1,329	1,020
Travel and training	20,000	28,561	4,397
Wages and benefits	258,000	250,753	247,757
	<u>372,731</u>	<u>375,002</u>	<u>325,373</u>
REVENUE OVER EXPENDITURE	-	27,963	17,544
TRANSFER - OTHER FUNDS	-	-35,203	-34,612
OPENING SURPLUS (DEFICIT)	<u>68,919</u>	<u>68,919</u>	<u>85,987</u>
CLOSING SURPLUS (DEFICIT)	<u>68,919</u>	<u>61,679</u>	<u>68,919</u>

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

PRE-SCHOOL

	Budget		Schedule 13	
	2019	2019	2018	
	\$	\$	\$	\$
REVENUE				
Head Start - CCOF	10,000	7,060	13,256	
Other	<u>5,000</u>	<u>2,348</u>	<u>3,050</u>	
	<u>15,000</u>	<u>9,408</u>	<u>16,306</u>	
 EXPENDITURE				
Special functions	500	750	-	
Supplies	500	498	-	
Travel and training	1,000	-	4,473	
Wages and benefits	<u>13,000</u>	<u>43,363</u>	<u>46,445</u>	
	<u>15,000</u>	<u>44,611</u>	<u>50,918</u>	
 REVENUE OVER EXPENDITURE	 -	 -35,203	 -34,612	
 TRANSFER - OTHER FUNDS	 -	 35,203	 34,612	
 OPENING SURPLUS (DEFICIT)	 <u>-</u>	 <u>-</u>	 <u>-</u>	
 CLOSING SURPLUS (DEFICIT)	 <u>-</u>	 <u>-</u>	 <u>-</u>	

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

SPF - KWES

	Schedule 14		
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
Employment and Social Development Canada	<u>500,000</u>	<u>560,369</u>	<u>241,603</u>
EXPENDITURE			
Bank charges	500	409	-
Books	3,000	1,000	4,204
Contract services	8,000	15,842	-
Equipment lease and purchases	5,000	-	8,183
Professional services	4,500	4,200	-
Rent	3,000	2,898	3,066
Repairs and maintenance	2,000	3,608	-
Supplies	2,000	9,050	1,010
Telephone and utilities	2,000	3,185	317
Training allowance	150,000	222,983	71,098
Tuition	145,000	127,543	11,000
Wages and benefits	<u>175,000</u>	<u>180,001</u>	<u>55,923</u>
	<u>500,000</u>	<u>570,719</u>	<u>154,801</u>
REVENUE OVER EXPENDITURE	-	-10,350	86,802
TRANSFER - OTHER FUNDS	-	-30,994	-
OPENING SURPLUS (DEFICIT)	<u>86,802</u>	<u>86,802</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>86,802</u>	<u>45,458</u>	<u>86,802</u>



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

ABORIGINAL SKILLS TRAINING

	Budget	Schedule 15	
	2019	2019	2018
	\$	\$	\$
REVENUE			
MARR	<u>560,783</u>	<u>560,783</u>	<u>474,000</u>
EXPENDITURE			
Administration	24,000	24,030	22,500
Allowances	100,000	119,675	8,495
Contract services	25,000	11,201	31,482
Equipment purchases	15,000	8,865	13,582
Equipment repairs	10,000	-	8,741
Honorariums	500	350	-
Materials and supplies	15,500	6,116	17,076
Professional services	8,000	7,085	-
Rent	14,000	13,392	-
Telephone and utilities	8,000	11,408	792
Textbooks	15,000	14,656	7,676
Travel and training	45,000	76,815	39,343
Tuition	200,000	129,126	93,177
Wages and benefits	<u>50,000</u>	<u>57,877</u>	<u>129,554</u>
	<u>530,000</u>	<u>480,596</u>	<u>372,418</u>
REVENUE OVER EXPENDITURE	30,783	80,187	101,582
TRANSFER - OTHER FUNDS	-	30,994	-
OPENING SURPLUS (DEFICIT)	<u>83,466</u>	<u>83,466</u>	<u>-18,116</u>
CLOSING SURPLUS (DEFICIT)	<u>114,249</u>	<u>194,647</u>	<u>83,466</u>

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

FLOOD DAMAGE RESTORATION

	Budget	Schedule 16	
	2019	2019	2018
	\$	\$	\$
REVENUE			
Insurance proceeds	<u>400,000</u>	<u>405,372</u>	<u>22,500</u>
EXPENDITURE			
Contract services	100,000	116,097	3,772
Equipment purchases	15,000	11,138	-
Flood damage expenses	450,000	473,546	92,273
Supplies	<u>3,000</u>	<u>1,803</u>	<u>-</u>
	<u>568,000</u>	<u>602,584</u>	<u>96,045</u>
REVENUE OVER EXPENDITURE	-168,000	-197,212	-73,545
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-73,545</u>	<u>-73,545</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-241,545</u>	<u>-270,757</u>	<u>-73,545</u>

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

KYAH PROFESSIONAL CLEANING SERVICES

	Schedule 17		
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE	<u>42,000</u>	<u>41,612</u>	<u>46,465</u>
 EXPENDITURE			
Contract services	-	-	1,800
Equipment lease and purchases	5,000	-	12,780
Insurance	2,000	1,145	690
Repairs and maintenance	2,000	1,991	-
Supplies	3,000	3,177	4,770
Travel	3,000	1,147	9,163
Vehicle	2,000	1,102	2,696
Wages and benefits	<u>25,000</u>	<u>28,999</u>	<u>54,760</u>
	<u>42,000</u>	<u>37,561</u>	<u>86,659</u>
 REVENUE OVER EXPENDITURE	-	4,051	-40,194
 TRANSFER - OTHER FUNDS	-	36,143	-
 OPENING SURPLUS (DEFICIT)	<u>-40,194</u>	<u>-40,194</u>	<u>-</u>
 CLOSING SURPLUS (DEFICIT)	<u>-40,194</u>	<u>-</u>	<u>-40,194</u>

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

LANGUAGE AND CULTURE

	Budget	Schedule 18	
	2019	2019	2018
	\$	\$	\$
REVENUE			
INAC	88,430	88,430	142,205
Other	<u>3,000</u>	<u>6,157</u>	<u>-</u>
	<u>91,430</u>	<u>94,587</u>	<u>142,205</u>
EXPENDITURE			
Administration	12,000	12,000	12,000
Field trips	1,000	559	-
Honorariums	10,000	16,050	-
Rent	9,000	9,000	9,000
Supplies	4,000	3,558	3,156
Telephone and utilities	1,200	1,200	1,200
Travel	1,000	-	694
Wages and benefits	<u>60,000</u>	<u>57,345</u>	<u>64,834</u>
	<u>98,200</u>	<u>99,712</u>	<u>90,884</u>
REVENUE OVER EXPENDITURE	-6,770	-5,125	51,321
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>51,321</u>	<u>51,321</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>44,551</u>	<u>46,196</u>	<u>51,321</u>

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

LANGUAGE NEST

	Budget	Schedule 19	
	2019	2019	2018
	\$	\$	\$
REVENUE			
Language Nest Grant	<u>50,000</u>	<u>52,878</u>	<u>26,002</u>
EXPENDITURE			
Administration	12,000	12,000	-
Contract services	2,000	776	2,500
Honoraria	25,000	19,087	17,259
Travel	<u>4,000</u>	<u>725</u>	<u>3,094</u>
	<u>43,000</u>	<u>32,588</u>	<u>22,853</u>
REVENUE OVER EXPENDITURE	7,000	20,290	3,149
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>3,149</u>	<u>3,149</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>10,149</u>	<u>23,439</u>	<u>3,149</u>

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

SPECIAL EDUCATION

	Budget	Schedule 20	
	2019	2019	2018
	\$	\$	\$
REVENUE			
FNESC	<u>286,383</u>	<u>286,383</u>	<u>327,341</u>
EXPENDITURE			
Administration	12,000	12,000	-
Books	5,000	1,947	7,954
Contract services	20,000	16,997	36,670
Equipment lease and purchases	5,000	-	2,411
Field trips	10,000	5,504	6,018
Funding for other program	29,000	77,066	-
Supplies	20,383	35,392	12,002
Travel	13,000	11,584	686
Tuition	7,000	1,088	8,186
Wages and benefits	<u>165,000</u>	<u>170,745</u>	<u>207,474</u>
	<u>286,383</u>	<u>332,323</u>	<u>281,401</u>
REVENUE OVER EXPENDITURE	-	-45,940	45,940
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>45,940</u>	<u>45,940</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>45,940</u>	<u>-</u>	<u>45,940</u>



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

COOP EDUCATION

	Schedule 21		
	Budget		
	2019	2019	2018
	\$	\$	\$
REVENUE			
FNESC	<u>102,402</u>	<u>102,402</u>	<u>-</u>
EXPENDITURE			
Administration	12,000	12,000	-
Contract services	7,000	8,620	-
Equipment purchases	500	366	-
Field trips	3,500	3,360	-
Materials and supplies	25,000	27,233	-
Rent	1,000	600	-
Textbooks	500	122	-
Travel	9,500	9,638	-
Wages and benefits	<u>30,000</u>	<u>25,804</u>	<u>-</u>
	<u>89,000</u>	<u>87,743</u>	<u>-</u>
REVENUE OVER EXPENDITURE	13,402	14,659	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>13,402</u>	<u>14,659</u>	<u>-</u>

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

	SWEP		Schedule 22	
	Budget		2019	2018
	2019		2019	2018
	\$		\$	\$
REVENUE				
FNESC	12,000		12,000	-
Transfer from Instruction program	<u>1,000</u>		<u>1,137</u>	<u>-</u>
	<u>13,000</u>		<u>13,137</u>	<u>-</u>
EXPENDITURE				
Materials and supplies	500		536	-
Travel	500		238	-
Wages and benefits	<u>12,000</u>		<u>12,363</u>	<u>-</u>
	<u>13,000</u>		<u>13,137</u>	<u>-</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>