



Vohora LLP
CPAs & Business Advisors

KYAH WIGET EDUCATION SOCIETY
Financial Statements
Year Ended March 31, 2024



Vohora LLP
CPAs & Business Advisors

**KYAH WIGET EDUCATION SOCIETY
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MARCH 31, 2024**

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INDEPENDENT AUDITOR'S REPORT

To the Members of Kyah Wiget Education Society

Report on the Financial Statements

Opinion

We have audited the financial statements of Kyah Wiget Education Society (the Society), which comprise the statement of financial position as at March 31, 2024, and the statement 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, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

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

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

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

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

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





INDEPENDENT AUDITOR'S REPORT *(continued)*

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

INDEPENDENT AUDITOR'S REPORT *(continued)*

Report on Other Legal and Regulatory Requirements

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

Smithers, BC
September 9, 2024

Vohora LLP
Chartered Professional Accountants

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF FINANCIAL POSITION

MARCH 31

ASSETS

| | 2024 | 2023 |
|---|------------------|------------------|
| | \$ | \$ |
| CURRENT | | |
| Cash | 4,597,457 | 2,594,169 |
| Accounts receivable (Note 4) | 611,124 | 687,309 |
| Prepaid expenses | 82,874 | 64,653 |
| | <u>5,291,455</u> | <u>3,346,131</u> |
| Property and Equipment (Notes 5) | <u>3,718,132</u> | <u>3,941,119</u> |
| | <u>9,009,587</u> | <u>7,287,250</u> |

LIABILITIES AND SOCIETY POSITION

CURRENT

| | | |
|---|----------------|------------------|
| Accounts payable and accrued liabilities (Note 7) | 299,189 | 727,826 |
| Deferred revenue (Note 8) | 479,110 | 479,110 |
| Due to related party (Note 9) | 214,951 | 217,232 |
| | <u>993,250</u> | <u>1,424,168</u> |

SOCIETY POSITION

| | | |
|----------------------------------|------------------|------------------|
| Surplus | 4,298,205 | 1,921,963 |
| Equity in property and equipment | 3,718,132 | 3,941,119 |
| | <u>8,016,337</u> | <u>5,863,082</u> |
| | <u>9,009,587</u> | <u>7,287,250</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 2024 | Total 2023 |
|-----------------|------------------|---|-----------------------|-----------------------|
| | \$ | \$ | \$ | \$ |
| REVENUE | | | | |
| Opening balance | 1,921,963 | 3,941,119 | 5,863,082 | 4,052,538 |
| Revenue | 12,449,679 | - | 12,449,679 | 10,115,186 |
| Expenditure | (9,994,111) | (302,313) | (10,296,424) | (8,304,642) |
| Fund transfer | <u>(79,326)</u> | <u>79,326</u> | <u>-</u> | <u>-</u> |
| Closing balance | <u>4,298,205</u> | <u>3,718,132</u> | <u>8,016,337</u> | <u>5,863,082</u> |

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED MARCH 31

| | Budget | | |
|---|-------------------|-------------------|-------------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| ISC | 4,911,285 | 4,911,285 | 4,796,654 |
| FNESC | 1,209,282 | 1,295,119 | 1,651,949 |
| FNHA | 408,150 | 408,150 | 424,602 |
| Province of British Columbia | 1,456,348 | 1,779,188 | 939,266 |
| Tricorp | 95,000 | 132,376 | 91,369 |
| Transfer from instruction and special ed programs | 1,400,000 | 1,373,530 | 1,358,954 |
| Skills and partnership | 600,000 | 628,309 | 16,000 |
| Other | <u>1,761,468</u> | <u>1,921,722</u> | <u>836,392</u> |
| | <u>11,841,533</u> | <u>12,449,679</u> | <u>10,115,186</u> |
| EXPENDITURE | | | |
| Administration | 199,560 | 196,739 | 174,586 |
| Amortization | 300,000 | 302,313 | 192,702 |
| Bank charges and interest | 10,000 | 12,036 | 13,359 |
| Books | 141,500 | 39,735 | 29,044 |
| Contract services | 667,500 | 706,350 | - |
| Equipment repairs | 253,000 | 94,272 | 98,211 |
| Field trips | 116,200 | 111,320 | 276,979 |
| Fuel and lubricants | 26,500 | 58,872 | 49,649 |
| Funding for other programs | 1,400,000 | 1,373,530 | 1,358,954 |
| Honoraria | 58,500 | 64,391 | 51,358 |
| Insurance | 31,500 | 19,218 | 32,770 |
| Materials and supplies | 521,000 | 657,172 | 522,030 |
| Professional services | 50,000 | 53,878 | 31,281 |
| Rent | 25,900 | 11,580 | 28,845 |
| Repairs and maintenance | 112,900 | 264,837 | 131,779 |
| Telephone and utilities | 95,500 | 88,984 | 81,984 |
| Training allowance | 942,500 | 763,722 | 467,662 |
| Travel and training | 151,500 | 389,527 | 144,142 |
| Tuition | 1,106,000 | 1,093,518 | 1,040,535 |
| Wages and benefits | <u>3,865,000</u> | <u>3,994,430</u> | <u>3,578,772</u> |
| | <u>10,074,560</u> | <u>10,296,424</u> | <u>8,304,642</u> |
| REVENUE OVER EXPENDITURE | <u>1,766,973</u> | <u>2,153,255</u> | <u>1,810,544</u> |

KYAH WIGET EDUCATION SOCIETY

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

| | 2,024 | 2,023 |
|----------------------------------|------------------|--------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Revenue over expenditure | 2,153,255 | 1,810,544 |
| Amortization | 302,313 | 192,702 |
| Accounts payable and accruals | (430,918) | 559,550 |
| Accounts receivable | 76,185 | (551,360) |
| Prepaid expenditures | <u>(18,221)</u> | <u>(20,451)</u> |
| | <u>2,082,614</u> | <u>1,990,985</u> |
| INVESTING ACTIVITIES | | |
| Property and equipment additions | <u>(79,326)</u> | <u>(2,824,471)</u> |
| CHANGE IN CASH | 2,003,288 | (833,486) |
| OPENING CASH BALANCE | <u>2,594,169</u> | <u>3,427,655</u> |
| CLOSING CASH BALANCE | <u>4,597,457</u> | <u>2,594,169</u> |

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2024

1. PURPOSE OF THE SOCIETY

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Revenue recognition

The Society follows the deferral method of accounting for contributions.

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

Fund accounting

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

- The Administration Fund accounts for the Society's general fundraising and administrative activities. This fund reports unrestricted resources available for immediate purposes.
- The various restricted funds report resources that are to be used for specific purposes as specified by the donor or grantor.
- The Equity in Property and Equipment Fund reports the assets, liabilities, revenues and expenses related to the capital assets.

Cash and cash equivalents

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

(continues)

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2024

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

Property and equipment

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

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

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

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

Financial instruments

Measurement of financial instruments

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

- Financial assets measured at fair value include cash and investments.
- Financial assets measured at amortized cost include accounts receivable.
- Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, wages payable and vacation leave payable.

Impairment

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

Transaction costs

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

Measurement uncertainty

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

(continues)

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2024

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

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

1. the estimated useful lives of Property and equipment;
2. the amount of accrued liabilities;

Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period which they become known. Actual results could differ from estimates.

3. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2024.

Interest rate risk

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

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

4. ACCOUNTS RECEIVABLE

| | 2024 | 2023 |
|---------------------|------------|------------|
| FNESC | \$ 99,737 | \$ 166,189 |
| Witset First Nation | 479,110 | 479,110 |
| Tricorp | 9,137 | 9,137 |
| Trade and other | 23,140 | 32,873 |
| | \$ 611,124 | \$ 687,309 |

5. PROPERTY AND EQUIPMENT

| | Cost | Accumulated amortization | 2024 Net book value | 2023 Net book value |
|-------------------------------|--------------|-----------------------------|---------------------------|---------------------------|
| Buildings | \$ 4,173,899 | \$ 1,033,243 | \$ 3,140,656 | \$ 4,176,983 |
| Equipment | 1,805,668 | 1,234,979 | 570,689 | 1,758,929 |
| Fencing | 31,880 | 25,093 | 6,787 | 31,880 |
| 2022 Accumulated Amortization | - | - | - | (2,026,673) |
| | \$ 6,011,447 | \$ 2,293,315 | \$ 3,718,132 | \$ 3,941,119 |

KYAH WIGET EDUCATION SOCIETY
Notes to Financial Statements
Year Ended March 31, 2024

6. LINE OF CREDIT

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

As at March 31, 2024, the Society has drawn \$Nil from the line of credit (2023 - \$Nil).

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2024 | 2023 |
|-----------------------|------------|------------|
| Governmental payables | \$ 24,115 | \$ 17,913 |
| Trade and other | 91,628 | 492,654 |
| Wages and benefits | 183,446 | 217,259 |
| | \$ 299,189 | \$ 727,826 |

8. DEFERRED REVENUE

| | 2024 | 2023 |
|--------------------------------------|------------|------------|
| Ministry of Education and Child Care | \$ 479,110 | \$ 479,110 |

9. DUE TO RELATED PARTIES

| | 2024 | 2023 |
|--|------------|------------|
| Current portion due to related party Witset First Nation (controlling entity) | \$ 214,951 | \$ 217,231 |

Advances from related parties are non-interest bearing and have no set repayment terms.

10. DISCLOSURES REQUIRED UNDER THE SOCIETIES ACT

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

During the year, the Society paid \$838,994 in remuneration, which included wages and benefits, to nine employees.

11. COMPARATIVE FIGURES

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

KYAH WIGET EDUCATION SOCIETY

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2024

| Fund | Schedule | Opening Surplus (Deficit) | ISC | Other | Total Revenue | Expenditure | Revenue Over Expenditure | Transfer Other Funds | Closing Surplus (Deficit) |
|------|----------------------------|---------------------------|-----------|-----------|---------------|-------------|--------------------------|----------------------|---------------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | Administration | 233,924 | - | 401,464 | 401,464 | 443,780 | (42,316) | - | 191,608 |
| 2 | Provincial School | - | - | 17,572 | 17,572 | 17,572 | - | - | - |
| 3 | Instruction | 1,702,700 | 3,540,828 | 163,951 | 3,704,779 | 3,627,861 | 76,918 | - | 1,779,618 |
| 4 | Transportation | - | - | 169,855 | 169,855 | 169,855 | - | - | - |
| 5 | Hot Lunch Program | - | - | 140,838 | 140,838 | 140,838 | - | - | - |
| 6 | Local Education Agreements | 3,153 | - | 830,123 | 830,123 | 830,123 | - | - | 3,153 |
| 7 | Student Allowances | 71,865 | - | - | - | 13,025 | (13,025) | - | 58,840 |
| 8 | Skills Link | 38,531 | - | 9,899 | 9,899 | 38,394 | (28,495) | - | 10,036 |
| 9 | Post Secondary | 523,894 | 1,021,104 | 14,099 | 1,035,203 | 1,257,347 | (222,144) | 84,955 | 386,705 |
| 10 | Band School Maintenance | - | - | 259,378 | 259,378 | 259,378 | - | - | - |
| 11 | Adult Learning Program | 141,338 | 349,353 | 699,229 | 1,048,582 | 948,507 | 100,075 | - | 241,413 |
| 12 | Child and Family Centre | 219,765 | - | 1,185,041 | 1,185,041 | 508,732 | 676,309 | -246,176 | 649,898 |
| 13 | Aboriginal Skills Training | 84,955 | - | 628,309 | 628,309 | 104,449 | 523,860 | -84,955 | 523,860 |
| 14 | Daycare Prototype | 1,662 | - | 528,671 | 528,671 | 448,973 | 79,698 | - | 81,360 |
| 15 | Language and Culture | 33,485 | - | 748,034 | 748,034 | 554,639 | 193,395 | - | 226,880 |
| 16 | Language Nest | 16,114 | - | 100,429 | 100,429 | 62,352 | 38,077 | - | 54,191 |
| 17 | Special Education | 74,630 | - | 421,622 | 421,622 | 357,167 | 64,455 | - | 139,085 |
| 18 | Coop Education | 34,099 | - | 125,660 | 125,660 | 118,888 | 6,772 | - | 40,871 |
| 19 | Innovation Education | - | - | - | - | - | - | - | - |
| 20 | Covid-19 | 12,785 | - | - | - | 12,785 | (12,785) | - | - |
| 21 | Daycare / New Spaces | (1,270,937) | - | 1,094,218 | 1,094,218 | 158,770 | 935,448 | 246,176 | (89,313) |
| | | 1,921,963 | 4,911,285 | 7,538,392 | 12,449,677 | 10,073,435 | 2,376,242 | - | 4,298,205 |

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ADMINISTRATION

SCHEDULE 1

| | Budget | | |
|--------------------------------------|--------------------|--------------------|--------------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| FNESC | 50,000 | - | 96,473 |
| Interest | 150,000 | 200,426 | 126,338 |
| Other | 200,000 | 201,038 | 195,353 |
| | <u>400,000</u> | <u>401,464</u> | <u>418,164</u> |
| EXPENDITURE | | | |
| Administration | 5,000 | 1,221 | 860 |
| Bank charges and interest | 10,000 | 11,786 | 13,259 |
| Contract services | 9,000 | 7,738 | 11,839 |
| Equipment lease and purchases | 20,000 | 29,101 | 5,781 |
| Honorariums | 10,000 | - | 8,358 |
| Materials and supplies | 25,000 | 34,941 | 5,729 |
| Professional services | 30,000 | 34,099 | 5,781 |
| Repairs and maintenance | 40,000 | 60,633 | - |
| Travel and training | 1,500 | 6,474 | 1,022 |
| Wages and benefits | 260,000 | 257,787 | 258,789 |
| | <u>410,500</u> | <u>443,780</u> | <u>311,418</u> |
| REVENUE OVER EXPENDITURE | (10,500) | (42,316) | 106,746 |
| TRANSFER - OTHER FUNDS | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>233,924</u> | <u>233,924</u> | <u>127,178</u> |
| CLOSING SURPLUS (DEFICIT) | <u>223,424</u> | <u>191,608</u> | <u>233,924</u> |

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

| | Budget | SCHEDULE 2 | |
|----------------------------------|---------------|-------------------|---------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | <u>15,500</u> | <u>17,572</u> | <u>-</u> |
| EXPENDITURE | | | |
| Supplies | 10,000 | 8,827 | 16,513 |
| Extra-curricular activities | 5,000 | 8,745 | 8,648 |
| Travel and training | <u>500</u> | <u>-</u> | <u>173</u> |
| | <u>15,500</u> | <u>17,572</u> | <u>25,334</u> |
| REVENUE OVER EXPENDITURE | - | - | (25,334) |
| TRANSFER - OTHER FUNDS | - | - | 1,590 |
| OPENING SURPLUS (DEFICIT) | <u>-</u> | <u>-</u> | <u>23,744</u> |
| CLOSING SURPLUS (DEFICIT) | <u>-</u> | <u>-</u> | <u>-</u> |

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

| | INSTRUCTION | | SCHEDULE 3 |
|----------------------------------|--------------------|------------------|-------------------|
| | Budget | | |
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| ISC | 3,540,828 | 3,540,828 | 3,520,734 |
| Other | <u>175,000</u> | <u>163,951</u> | <u>424,306</u> |
| | <u>3,715,828</u> | <u>3,704,779</u> | <u>3,945,040</u> |
| EXPENDITURE | | | |
| Administration | 80,000 | 95,160 | 80,000 |
| Books | 12,000 | 7,622 | 19,695 |
| Contract services | 130,000 | 130,131 | 128,114 |
| Equipment lease and purchases | 75,000 | 57,585 | 87,702 |
| Equipment repairs | 60,000 | 79,328 | 48,749 |
| Extra-curricular activities | 45,000 | 31,605 | 73,783 |
| Field trips | 15,000 | 21,607 | 8,963 |
| Funding for other programs | 1,400,000 | 1,373,530 | 1,358,954 |
| Honoraria | 500 | 1,925 | - |
| Materials and supplies | 150,000 | 143,085 | 155,694 |
| Professional services | 15,000 | 14,379 | 20,500 |
| Rent | 7,500 | 2,761 | 11,383 |
| Telephone and utilities | 50,000 | 54,050 | 38,350 |
| Travel and training | 90,000 | 120,960 | 40,353 |
| Tuition | 1,000 | 1,162 | 374 |
| Wages and benefits | <u>1,500,000</u> | <u>1,492,971</u> | <u>1,582,315</u> |
| | <u>3,631,000</u> | <u>3,627,861</u> | <u>3,654,929</u> |
| REVENUE OVER EXPENDITURE | 84,828 | 76,918 | 290,111 |
| TRANSFER - OTHER FUNDS | - | - | (1,590) |
| OPENING SURPLUS (DEFICIT) | <u>1,702,700</u> | <u>1,702,700</u> | <u>1,414,179</u> |
| CLOSING SURPLUS (DEFICIT) | <u>1,787,528</u> | <u>1,779,618</u> | <u>1,702,700</u> |

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

TRANSPORTATION

SCHEDULE 4

| | Budget | | |
|--------------------------------------|----------------|----------------|----------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| Transfer from Instruction program | 150,000 | 153,785 | 215,470 |
| Other | <u>50,000</u> | <u>16,070</u> | <u>105,468</u> |
| | <u>200,000</u> | <u>169,855</u> | <u>320,938</u> |
| EXPENDITURE | | | |
| Contract services | 17,000 | 17,256 | 45,906 |
| Equipment purchases | 25,000 | - | 115,766 |
| Fuel and lubricants | 25,000 | 20,596 | 34,310 |
| Insurance | 17,000 | 17,373 | 15,674 |
| Materials and supplies | 8,000 | 7,363 | 8,648 |
| Repairs and maintenance | 45,000 | 40,623 | 41,852 |
| Wages and benefits | <u>63,000</u> | <u>66,644</u> | <u>58,782</u> |
| | <u>200,000</u> | <u>169,855</u> | <u>320,938</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 | |
|--------------------------------------|----------------|-------------------|----------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| Transfer from Instruction program | 125,000 | 131,377 | 108,316 |
| Meal ticket sales | <u>9,000</u> | <u>9,461</u> | <u>8,981</u> |
| | <u>134,000</u> | <u>140,838</u> | <u>117,297</u> |
| EXPENDITURE | | | |
| Supplies | 51,000 | 56,848 | 45,477 |
| Wages and benefits | <u>83,000</u> | <u>83,990</u> | <u>71,820</u> |
| | <u>134,000</u> | <u>140,838</u> | <u>117,297</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 2024 | Private School | Provincial | 2024 | 2023 |
|-----------------------------------|----------------|-------------------|----------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| REVENUE | | | | | |
| Transfer from Instruction program | <u>830,000</u> | <u>34,052</u> | <u>796,071</u> | <u>830,123</u> | <u>850,181</u> |
| EXPENDITURE | | | | | |
| Local education agreement | <u>830,000</u> | <u>34,052</u> | <u>796,071</u> | <u>830,123</u> | <u>850,181</u> |
| REVENUE OVER EXPENDITURE | - | - | - | - | - |
| TRANSFER - OTHER FUNDS | - | - | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>3,153</u> | <u>3,153</u> | <u>-</u> | <u>3,153</u> | <u>3,153</u> |
| CLOSING SURPLUS (DEFICIT) | <u>3,153</u> | <u>3,153</u> | <u>-</u> | <u>3,153</u> | <u>3,153</u> |



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KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

STUDENT ALLOWANCES

SCHEDULE 7

| | Budget 2024 \$ | 2024 \$ | 2023 \$ |
|--------------------------------------|----------------------|---------------|---------------|
| REVENUE | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURE | | | |
| Allowances | 10,000 | 12,385 | 3,552 |
| Extra-curricular activities | <u>1,200</u> | <u>640</u> | <u>861</u> |
| | <u>11,200</u> | <u>13,025</u> | <u>4,413</u> |
| REVENUE OVER EXPENDITURE | (11,200) | (13,025) | (4,413) |
| TRANSFER - OTHER FUNDS | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>71,865</u> | <u>71,865</u> | <u>76,278</u> |
| CLOSING SURPLUS (DEFICIT) | <u>60,665</u> | <u>58,840</u> | <u>71,865</u> |



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KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

| | SKILLS LINK | | | SCHEDULE 8 | |
|----------------------------------|--------------------|-----------------|-------------------|-------------------|---------------|
| | Budget | Adult | Elementary | | |
| | 2024 | Learning | ICount | 2024 | 2023 |
| | \$ | \$ | \$ | \$ | \$ |
| REVENUE | | | | | |
| FNESC | 12,000 | - | 9,899 | 9,899 | 36,405 |
| Other | <u>1,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,599</u> |
| | <u>13,500</u> | <u>-</u> | <u>9,899</u> | <u>9,899</u> | <u>38,004</u> |
| EXPENDITURE | | | | | |
| Administration | 3,000 | 3,100 | - | 3,100 | 2,354 |
| Contracts | 4,500 | 900 | 800 | 1,700 | 5,316 |
| Honoraria | 1,000 | - | - | - | 800 |
| Materials and supplies | 12,000 | 4,484 | 3,009 | 7,493 | 22,386 |
| Repairs | 2,000 | 1,461 | - | 1,461 | 6,552 |
| Travel | 5,000 | 2,625 | 11,284 | 13,909 | 48,267 |
| Utilities | 1,000 | - | - | - | 954 |
| Wages and benefits | <u>15,000</u> | <u>10,731</u> | <u>-</u> | <u>10,731</u> | <u>-</u> |
| | <u>43,500</u> | <u>23,301</u> | <u>15,093</u> | <u>38,394</u> | <u>86,629</u> |
| REVENUE OVER EXPENDITURE | (30,000) | (23,301) | (5,194) | (28,495) | (48,625) |
| TRANSFER - OTHER FUNDS | - | - | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>87,156</u> | <u>23,301</u> | <u>15,230</u> | <u>38,531</u> | <u>87,156</u> |
| CLOSING SURPLUS (DEFICIT) | <u>57,156</u> | <u>-</u> | <u>10,036</u> | <u>10,036</u> | <u>38,531</u> |

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KYAH WIGET EDUCATION SOCIETY

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

POST SECONDARY

SCHEDULE 9

| | Budget 2024 | 2024 | 2023 |
|----------------------------------|------------------------|------------------|------------------|
| | \$ | \$ | \$ |
| REVENUE | | | |
| ISC | 1,021,104 | 1,021,104 | 1,122,152 |
| Other | <u>10,000</u> | <u>14,099</u> | <u>2,573</u> |
| | <u>1,031,104</u> | <u>1,035,203</u> | <u>1,124,725</u> |
| EXPENDITURE | | | |
| Allowances | 775,000 | 801,564 | 492,953 |
| Books and supplies | 125,000 | 167,952 | 132,563 |
| Equipment purchases | 10,000 | - | 12,926 |
| Rent | 8,400 | 8,400 | 8,400 |
| Student incentives | 7,500 | 10,250 | 5,717 |
| Telephone | 5,000 | 1,107 | 3,395 |
| Tuition | 200,000 | 170,809 | 166,886 |
| Wages and benefits | <u>95,000</u> | <u>97,265</u> | <u>95,912</u> |
| | <u>1,225,900</u> | <u>1,257,347</u> | <u>918,752</u> |
| REVENUE OVER EXPENDITURE | (194,796) | (222,144) | 205,973 |
| TRANSFER - OTHER FUNDS | - | 84,955 | - |
| OPENING SURPLUS (DEFICIT) | <u>523,894</u> | <u>523,894</u> | <u>317,921</u> |
| CLOSING SURPLUS (DEFICIT) | <u>329,098</u> | <u>386,705</u> | <u>523,894</u> |

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KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

BAND SCHOOL MAINTENANCE

SCHEDULE 10

| | Budget | | |
|-----------------------------------|----------------|----------------|----------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| Other | 1,000 | 1,133 | 939 |
| Transfer from Instruction program | <u>208,000</u> | <u>258,245</u> | <u>184,988</u> |
| | <u>209,000</u> | <u>259,378</u> | <u>185,927</u> |
| EXPENDITURE | | | |
| Contract services | 25,000 | 16,660 | 19,122 |
| Equipment purchases | 10,000 | 37,741 | 692 |
| Insurance | 12,000 | - | 11,245 |
| Materials and supplies | 23,000 | 18,586 | 29,199 |
| Repairs and maintenance | 25,000 | 22,628 | 33,483 |
| Telephone and utilities | 15,000 | 2,287 | 19,477 |
| Wages and benefits | <u>99,000</u> | <u>161,476</u> | <u>72,709</u> |
| | <u>209,000</u> | <u>259,378</u> | <u>185,927</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 2024 | Adult Learning | Skills and Development | 2024 | 2023 |
|----------------------------------|----------------|-------------------|---------------------------|------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| REVENUE | | | | | |
| ISC | 349,353 | 349,353 | - | 349,353 | 153,768 |
| FNESC | 250,000 | 233,761 | 28,514 | 262,275 | 531,837 |
| Transfer from instruction | 300,000 | 385,737 | - | 385,737 | - |
| Other | 50,000 | 49,909 | 1,308 | 51,217 | 30,163 |
| | <u>949,353</u> | <u>1,018,760</u> | <u>29,822</u> | <u>1,048,582</u> | <u>715,768</u> |
| EXPENDITURE | | | | | |
| Contract services | 75,000 | 87,066 | - | 87,066 | 72,601 |
| Equipment lease and purchases | 20,000 | 13,655 | - | 13,655 | 23,404 |
| Equipment repairs | 10,000 | 11,783 | - | 11,783 | 8,858 |
| Field trips | 10,000 | 11,421 | - | 11,421 | 6,604 |
| Materials and supplies | 30,000 | 27,310 | 270 | 27,580 | 36,564 |
| Professional services | 5,000 | 5,400 | - | 5,400 | 5,000 |
| Rent | 1,000 | - | - | - | 50 |
| Telephone and utilities | 9,000 | 6,603 | - | 6,603 | 7,915 |
| Travel and training | 10,000 | 16,387 | - | 16,387 | 4,635 |
| Tuition and text books | 15,000 | 24,312 | - | 24,312 | 2,031 |
| Wages and benefits | 650,000 | 709,063 | 35,237 | 744,300 | 447,747 |
| | <u>835,000</u> | <u>913,000</u> | <u>35,507</u> | <u>948,507</u> | <u>615,409</u> |
| REVENUE OVER EXPENDITURE | 114,353 | 105,760 | (5,685) | 100,075 | 100,359 |
| TRANSFER - OTHER FUNDS | - | - | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>141,338</u> | <u>40,979</u> | <u>-</u> | <u>141,338</u> | <u>40,979</u> |
| CLOSING SURPLUS (DEFICIT) | <u>255,691</u> | <u>146,739</u> | <u>(5,685)</u> | <u>241,413</u> | <u>141,338</u> |

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

| | Budget | SCHEDULE 12 | |
|----------------------------------|----------------|--------------------|----------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| First Nations Health Authority | 408,150 | 408,150 | 424,602 |
| Other | <u>500,000</u> | <u>776,891</u> | <u>92,666</u> |
| | <u>908,150</u> | <u>1,185,041</u> | <u>517,268</u> |
| EXPENDITURE | | | |
| Administration | 12,000 | 10,000 | 12,000 |
| Contract services | 20,000 | 15,600 | 37,960 |
| Equipment purchases | 15,000 | 27,604 | 7,341 |
| Field trips | 7,500 | 7,770 | 5,130 |
| Fuel and lubricants | 1,500 | 1,433 | 1,027 |
| Honoraria | 1,500 | 9,238 | 1,330 |
| Insurance | 1,000 | - | 1,743 |
| Materials and supplies | 90,000 | 95,045 | 61,187 |
| Renovations and repairs | 4,000 | 6,590 | - |
| Telephone and utilities | 500 | 1,829 | - |
| Travel and training | 25,000 | 25,954 | 29,897 |
| Wages and benefits | <u>275,000</u> | <u>307,669</u> | <u>143,841</u> |
| | <u>453,000</u> | <u>508,732</u> | <u>301,456</u> |
| REVENUE OVER EXPENDITURE | 455,150 | 676,309 | 215,812 |
| TRANSFER - OTHER FUNDS | - | (246,176) | - |
| OPENING SURPLUS (DEFICIT) | <u>219,765</u> | <u>219,765</u> | <u>3,953</u> |
| CLOSING SURPLUS (DEFICIT) | <u>674,915</u> | <u>649,898</u> | <u>219,765</u> |

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

ABORIGINAL SKILLS TRAINING

SCHEDULE 13

| | Budget | | |
|----------------------------------|----------------|----------------|----------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| MARR | <u>600,000</u> | <u>628,309</u> | <u>16,000</u> |
| EXPENDITURE | | | |
| Administration | 10,000 | 6,225 | - |
| Honorariums | 500 | 300 | - |
| Materials and supplies | 12,000 | 20,444 | 9,709 |
| Tuition | 60,000 | 70,000 | 21,935 |
| Wages and benefits | <u>10,000</u> | <u>7,480</u> | <u>-</u> |
| | <u>92,500</u> | <u>104,449</u> | <u>31,644</u> |
| REVENUE OVER EXPENDITURE | 507,500 | 523,860 | (15,644) |
| TRANSFER - OTHER FUNDS | - | (84,955) | - |
| OPENING SURPLUS (DEFICIT) | <u>84,955</u> | <u>84,955</u> | <u>100,599</u> |
| CLOSING SURPLUS (DEFICIT) | <u>592,455</u> | <u>523,860</u> | <u>84,955</u> |

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

DAYCARE PROTOTYPE

SCHEDULE 14

| | Budget | | |
|--------------------------------------|----------------|----------------|----------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | <u>528,671</u> | <u>528,671</u> | <u>425,974</u> |
| EXPENDITURE | | | |
| Administration | 63,060 | 63,060 | 38,189 |
| Contracts | 3,000 | - | 3,337 |
| Equipment lease and purchases | 5,000 | 7,556 | 2,070 |
| Insurance | 1,500 | 1,827 | 1,848 |
| Repairs and maintenance | 2,500 | 5,335 | 1,076 |
| Supplies | 28,000 | 38,495 | 31,726 |
| Travel | 4,000 | 1,063 | 4,361 |
| Utilities | 10,000 | 15,733 | 9,711 |
| Wages and benefits | <u>340,000</u> | <u>315,904</u> | <u>335,695</u> |
| | <u>457,060</u> | <u>448,973</u> | <u>428,013</u> |
| REVENUE OVER EXPENDITURE | 71,611 | 79,698 | (2,039) |
| TRANSFER - OTHER FUNDS | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>1,662</u> | <u>1,662</u> | <u>3,701</u> |
| CLOSING SURPLUS (DEFICIT) | <u>73,273</u> | <u>81,360</u> | <u>1,662</u> |

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

LANGUAGE AND CULTURE

SCHEDULE 15

| | Budget 2024 | Adult Learning | Elementary ICount | 2024 | 2023 |
|----------------------------------|----------------|-------------------|----------------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| REVENUE | | | | | |
| FNESC | 250,000 | 82,090 | 159,435 | 241,525 | 261,090 |
| Other | 450,000 | 506,509 | - | 506,509 | - |
| | <u>700,000</u> | <u>588,599</u> | <u>159,435</u> | <u>748,034</u> | <u>261,090</u> |
| EXPENDITURE | | | | | |
| Administration | 12,000 | 3,921 | 7,972 | 11,893 | 12,000 |
| Allowance | 150,000 | 167,270 | - | 167,270 | - |
| Contracts | 100,000 | 99,794 | 22,524 | 122,318 | 14,198 |
| Equipment purchase | 6,000 | 5,994 | - | 5,994 | 4,493 |
| Field trips | 10,000 | 2,671 | 1,043 | 3,714 | 100,455 |
| Honorariums | 25,000 | 1,500 | 24,528 | 26,028 | 13,416 |
| Rent | 9,000 | - | - | - | 9,000 |
| Supplies | 25,000 | 18,993 | 6,963 | 25,956 | 26,136 |
| Telephone and utilities | 5,000 | 5,256 | - | 5,256 | 1,200 |
| Wages and benefits | 175,000 | 65,807 | 120,403 | 186,210 | 124,100 |
| | <u>517,000</u> | <u>371,206</u> | <u>183,433</u> | <u>554,639</u> | <u>304,998</u> |
| REVENUE OVER EXPENDITURE | 183,000 | 217,393 | (23,998) | 193,395 | (43,908) |
| TRANSFER - OTHER FUNDS | - | - | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>33,485</u> | <u>-</u> | <u>77,393</u> | <u>33,485</u> | <u>77,393</u> |
| CLOSING SURPLUS (DEFICIT) | <u>216,485</u> | <u>217,393</u> | <u>53,395</u> | <u>226,880</u> | <u>33,485</u> |

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

| | LANGUAGE NEST | | SCHEDULE 16 | |
|----------------------------------|----------------------|----------------|--------------------|--|
| | Budget | | | |
| | 2024 | 2024 | 2023 | |
| | \$ | \$ | \$ | |
| REVENUE | | | | |
| Language Nest Grant | 69,968 | 69,968 | - | |
| Other | <u>25,000</u> | <u>30,461</u> | <u>5,060</u> | |
| | <u>94,968</u> | <u>100,429</u> | <u>5,060</u> | |
| EXPENDITURE | | | | |
| Contract services | 5,000 | 10,093 | 4,915 | |
| Honoraria | 30,000 | 26,900 | 26,587 | |
| Supplies | 15,000 | 19,240 | - | |
| Travel | 6,000 | 6,119 | 4,272 | |
| Wages and benefits | <u>5,000</u> | <u>-</u> | <u>4,065</u> | |
| | <u>61,000</u> | <u>62,352</u> | <u>39,839</u> | |
| REVENUE OVER EXPENDITURE | 33,968 | 38,077 | (34,779) | |
| TRANSFER - OTHER FUNDS | - | - | - | |
| OPENING SURPLUS (DEFICIT) | <u>16,114</u> | <u>16,114</u> | <u>50,893</u> | |
| CLOSING SURPLUS (DEFICIT) | <u>50,082</u> | <u>54,191</u> | <u>16,114</u> | |

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

SPECIAL EDUCATION

SCHEDULE 17

| | Budget 2024 | Adult Learning | Elementary ICount | 2024 | 2023 |
|----------------------------------|------------------------|---------------------------|------------------------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| REVENUE | | | | | |
| FNESC | <u>421,622</u> | <u>106,465</u> | <u>315,157</u> | <u>421,622</u> | <u>390,244</u> |
| EXPENDITURE | | | | | |
| Administration | 10,000 | - | 8,186 | 8,186 | 15,500 |
| Books | 500 | - | - | - | 288 |
| Contract services | 60,000 | 18,817 | 53,541 | 72,358 | 10,909 |
| Equipment lease and purchases | 2,500 | 2,814 | - | 2,814 | - |
| Field trips | 2,500 | 521 | 1,680 | 2,201 | 517 |
| Supplies | 10,000 | 3,961 | 8,335 | 12,296 | 10,568 |
| Travel | 5,000 | 2,309 | 6,594 | 8,903 | 197 |
| Wages and benefits | <u>275,000</u> | <u>-</u> | <u>250,409</u> | <u>250,409</u> | <u>277,635</u> |
| | <u>365,500</u> | <u>28,422</u> | <u>328,745</u> | <u>357,167</u> | <u>315,614</u> |
| REVENUE OVER EXPENDITURE | 56,122 | 78,043 | (13,588) | 64,455 | 74,630 |
| TRANSFER - OTHER FUNDS | - | - | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>74,630</u> | <u>-</u> | <u>-</u> | <u>74,630</u> | <u>-</u> |
| CLOSING SURPLUS (DEFICIT) | <u>130,752</u> | <u>78,043</u> | <u>(13,588)</u> | <u>139,085</u> | <u>74,630</u> |

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

COOP EDUCATION

| | COOP EDUCATION | | | SCHEDULE18 | |
|----------------------------------|------------------------|---------------------------|------------------------------|-------------------|---------------|
| | Budget 2024 | Adult Learning | Elementary ICount | 2024 | 2023 |
| | \$ | \$ | \$ | \$ | \$ |
| REVENUE | | | | | |
| FNESC | <u>125,660</u> | <u>78,410</u> | <u>47,250</u> | <u>125,660</u> | <u>63,753</u> |
| EXPENDITURE | | | | | |
| Administration | 4,000 | 3,921 | - | 3,921 | 3,100 |
| Contract services | 15,000 | 600 | 14,126 | 14,726 | 17,933 |
| Equipment purchases | 5,000 | 750 | - | 750 | 14,362 |
| Field trips | 20,000 | 23,468 | 2,660 | 26,128 | 23,299 |
| Materials and supplies | 35,000 | 39,145 | 19,252 | 58,397 | 2,232 |
| Repairs | 8,000 | 8,718 | - | 8,718 | - |
| Textbooks | 4,000 | 2,872 | - | 2,872 | 518 |
| Travel | 3,000 | 3,376 | - | 3,376 | 1,746 |
| Wages and benefits | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,216</u> |
| | <u>99,000</u> | <u>82,850</u> | <u>36,038</u> | <u>118,888</u> | <u>68,406</u> |
| REVENUE OVER EXPENDITURE | 26,660 | (4,440) | 11,212 | 6,772 | (4,653) |
| TRANSFER - OTHER FUNDS | - | - | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>34,099</u> | <u>-</u> | <u>38,752</u> | <u>34,099</u> | <u>38,752</u> |
| CLOSING SURPLUS (DEFICIT) | <u>60,759</u> | <u>(4,440)</u> | <u>49,964</u> | <u>40,871</u> | <u>34,099</u> |

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

| | Budget | SCHEDULE 19 | |
|--------------------------------------|---------------|--------------------|---------------|
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURE | | | |
| Administration | - | - | 220 |
| Equipment purchases | - | - | 15,870 |
| Materials and supplies | <u>-</u> | <u>-</u> | <u>546</u> |
| | <u>-</u> | <u>-</u> | <u>16,636</u> |
| REVENUE OVER EXPENDITURE | - | - | (16,636) |
| TRANSFER - OTHER FUNDS | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>-</u> | <u>-</u> | <u>16,636</u> |
| CLOSING SURPLUS (DEFICIT) | <u>-</u> | <u>-</u> | <u>-</u> |

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

| | COVID-19 | SCHEDULE 20 | |
|----------------------------------|-----------------|---------------|----------------|
| | Budget | | |
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURE | | | |
| Administration | 500 | - | 10,000 |
| Contract services | 4,000 | 1,054 | 6,846 |
| Equipment purchases | 1,500 | - | 2,350 |
| Materials and supplies | 2,000 | 76 | 65,848 |
| Travel and training | 2,000 | 61 | 12,666 |
| Wages and benefits | <u>15,000</u> | <u>11,594</u> | <u>100,148</u> |
| | <u>25,000</u> | <u>12,785</u> | <u>197,858</u> |
| REVENUE OVER EXPENDITURE | (25,000) | (12,785) | (197,858) |
| TRANSFER - OTHER FUNDS | - | - | - |
| OPENING SURPLUS (DEFICIT) | <u>12,785</u> | <u>12,785</u> | <u>210,643</u> |
| CLOSING SURPLUS (DEFICIT) | <u>(12,215)</u> | <u>-</u> | <u>12,785</u> |

KYAH WIGET EDUCATION SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

DAYCARE / NEW SPACES

| | SCHEDULE 21 | | |
|----------------------------------|--------------------|--------------------|--------------------|
| | Budget | | |
| | 2024 | 2024 | 2023 |
| | \$ | \$ | \$ |
| REVENUE | | | |
| Province of BC | 927,677 | 927,677 | 324,428 |
| Other | <u>200,000</u> | <u>166,541</u> | <u>395,300</u> |
| | <u>1,127,677</u> | <u>1,094,218</u> | <u>719,728</u> |
| EXPENDITURE | | | |
| Contracts | <u>200,000</u> | <u>158,770</u> | <u>2,140,695</u> |
| REVENUE OVER EXPENDITURE | 927,677 | 935,448 | (1,420,967) |
| TRANSFER - OTHER FUNDS | - | 246,176 | - |
| OPENING SURPLUS (DEFICIT) | <u>(1,270,937)</u> | <u>(1,270,937)</u> | <u>150,030</u> |
| CLOSING SURPLUS (DEFICIT) | <u>(343,260)</u> | <u>(89,313)</u> | <u>(1,270,937)</u> |