

KISPIOX BAND COUNCIL
STATEMENTS OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2017

KISPIOX BAND COUNCIL
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YEAR ENDED MARCH 31, 2017

REVIEW ENGAGEMENT REPORT

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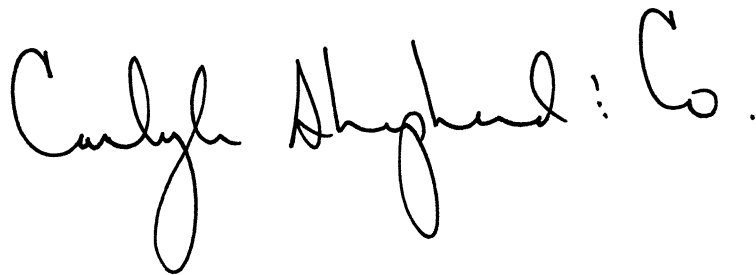
**REVIEW ENGAGEMENT REPORT
TO THE KISPIOX BAND COUNCIL**

We have reviewed the statements of revenue and expenditure of Kispiox Band Council for the year ended March 31, 2017. 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 Band.

A review does not constitute an audit and consequently we do not express an audit opinion on these statements.

Based on our review, nothing has come to our attention that causes us to believe that these statements do not fairly present the activities for each function for the year ended March 31, 2017.

Terrace, BC
September 14, 2017

A handwritten signature in black ink that reads "Carlyle Shepherd & Co." The signature is written in a cursive, flowing style.

KISPIOX BAND COUNCIL

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2017

Fund	Schedule	Opening Surplus (Deficit) \$	Revenue		Total Current Revenue \$	Total Current Expenditure \$	Revenue Over Expenditure \$	Transfer Other Funds \$	Closing Surplus (Deficit) \$
			GGC \$	Other \$					
Unrestricted									
Administration	1	380,514	946,486	166,876	1,113,362	944,844	168,518	-329,325	219,707
Social Services									
Block Funded	2	122,678	1,069,320	11,700	1,081,020	1,220,200	-139,180	-	-16,502
Targeted Programs	3	64,716	165,340	-	165,340	159,994	5,346	22,673	92,735
Employment Programs	4	-1,146	-	8,600	8,600	12,448	-3,848	-	-4,994
Brighter Futures	5	112,607	-	123,836	123,836	120,550	3,286	-	115,893
Summer Employment Programs	6	5,375	-	7,548	7,548	7,548	-	-5,375	-
Public Works	7	22,229	407,359	75,798	483,157	557,927	-74,770	150,295	97,754
Fire Protection	8	-48,781	20,115	13,800	33,915	44,462	-10,547	12,549	-46,779
Community Hall	9	-62,072	24,575	45,200	69,775	106,684	-36,909	-	-98,981
Band Housing	10	-265,771	-	217,145	217,145	214,934	2,211	-21,618	-285,178
Social Housing	11	81,005	-	107,542	107,542	112,359	-4,817	21,618	97,806
Economic Development	12	124,341	117,635	2,000	119,635	161,343	-41,708	-	82,633
Band Economic Development	13	-2,657	-	28,680	28,680	56,818	-28,138	21,195	-9,600
Forestry	14	2,106	-	250,554	250,554	250,554	-	-	2,106
Gas Bar	15	-147,305	-	1,664,138	1,664,138	1,712,245	-48,107	-	-195,412
Capital									
Roads	16	94,258	-	-	-	-	-	-	94,258
General	17	-75,822	401,033	-	401,033	335,854	65,179	79,680	69,037
Housing	18	-441,731	689,332	167,617	856,949	627,839	229,110	48,308	-164,313
Total		<u>-35,456</u>	<u>3,841,195</u>	<u>2,891,034</u>	<u>6,732,229</u>	<u>6,646,603</u>	<u>85,626</u>	<u>-</u>	<u>50,170</u>
Internally Restricted	19	<u>919,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>919,072</u>
		<u>883,616</u>	<u>3,841,195</u>	<u>2,891,034</u>	<u>6,732,229</u>	<u>6,646,603</u>	<u>85,626</u>	<u>-</u>	<u>969,242</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

ADMINISTRATION

SCHEDULE 1

	Total Budget 2017 \$	Regular \$	Pension \$	Lands and Membership \$	Emergency Preparedness \$	Other \$	Total 2017 \$	Total 2016 \$
REVENUE								
GGC								
Band support	390,259	390,259	-	-	-	-	390,259	351,173
Emergency preparedness	10,000	-	-	-	10,000	-	10,000	-
Lands	10,027	-	-	10,027	-	-	10,027	33,116
Membership	10,400	-	-	10,400	-	-	10,400	10,227
Pension	25,800	-	25,800	-	-	-	25,800	25,370
Investment funds	-	-	-	-	-	500,000	500,000	50,000
Other	93,825	94,297	-	-	-	72,579	166,876	93,825
	<u>540,311</u>	<u>484,556</u>	<u>25,800</u>	<u>20,427</u>	<u>10,000</u>	<u>572,579</u>	<u>1,113,362</u>	<u>563,711</u>
EXPENDITURE								
Bank charges and interest	8,876	11,403	-	-	-	-	11,403	8,876
Contract services	28,061	23,343	-	1,400	10,000	28,769	63,512	28,061
Equipment purchases/rentals/repairs	1,101	13,690	-	-	-	-	13,690	1,101
Grant to Anspayawx School	-	-	-	-	-	150,300	150,300	-
Honoraria	31,500	30,325	-	-	-	-	30,325	31,500
Insurance	11,917	14,011	-	-	-	-	14,011	11,917
Materials and supplies	47,262	37,919	-	524	-	37,626	76,069	47,522
Professional services	15,456	42,198	-	-	-	-	42,198	15,456
Telephone and utilities	21,089	13,168	-	-	-	7,125	20,293	21,089
Travel and workshops	6,675	35,695	-	1,800	1,528	14,790	53,813	6,675
Wages and benefits								
Lands and Membership	45,249	-	-	46,327	-	-	46,327	45,249
Other	280,870	384,435	38,468	-	-	-	422,903	280,870
	<u>498,056</u>	<u>606,187</u>	<u>38,468</u>	<u>50,051</u>	<u>11,528</u>	<u>238,610</u>	<u>944,844</u>	<u>498,316</u>
REVENUE OVER EXPENDITURE	42,255	-121,631	-12,668	-29,624	-1,528	333,969	168,518	65,395
TRANSFER- OTHER FUNDS	-	15,000	-	-	-	-344,325	-329,325	-
OPENING SURPLUS (DEFICIT)	380,514	133,965	-18,801	-26,879	-	292,229	380,514	315,119
CLOSING SURPLUS (DEFICIT)	422,769	27,334	-31,469	-56,503	-1,528	281,873	219,707	380,514

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

SOCIAL SERVICES - BLOCK FUNDED

SCHEDULE 2

	Total Budget 2017 \$	TESI \$	Basic \$	Special \$	GFA \$	Adult Care \$	Community Services \$	Service Delivery \$	Total 2017 \$	Total 2016 \$
REVENUE										
GGC	1,057,924	24,180	820,000	20,000	25,000	30,000	57,796	92,344	1,069,320	1,059,147
Other	99	-	-	-	-	-	-	11,700	11,700	99
	<u>1,058,023</u>	<u>24,180</u>	<u>820,000</u>	<u>20,000</u>	<u>25,000</u>	<u>30,000</u>	<u>57,796</u>	<u>104,044</u>	<u>1,081,020</u>	<u>1,059,246</u>
EXPENDITURE										
Administration	1,362	-	-	-	-	-	-	9,490	9,490	1,362
Benefits and programs	863,767	33,372	812,733	21,134	15,981	-	36,976	-	920,196	863,767
Contract services	6,947	-	-	-	-	22,363	6,366	12,356	41,085	6,947
GGC recovery	-	-	65,697	9,111	-	-	-	-	74,808	-
Materials and supplies	2,116	-	-	-	-	854	822	2,239	3,915	2,116
Travel and workshops	8,021	-	-	-	-	-	-	5,377	5,377	8,021
Wages and benefits	161,286	-	-	-	-	49,832	22,451	93,046	165,329	161,286
	<u>1,043,499</u>	<u>33,372</u>	<u>878,430</u>	<u>30,245</u>	<u>15,981</u>	<u>73,049</u>	<u>66,615</u>	<u>122,508</u>	<u>1,220,200</u>	<u>1,043,499</u>
REVENUE OVER EXPENDITURE	14,524	-9,192	-58,430	-10,245	9,019	-43,049	-8,819	-18,464	-139,180	15,747
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>122,678</u>	<u>45,906</u>	<u>1,186</u>	<u>2,778</u>	<u>33,643</u>	<u>37,695</u>	<u>4,582</u>	<u>-3,112</u>	<u>122,678</u>	<u>106,931</u>
CLOSING SURPLUS (DEFICIT)	<u>137,202</u>	<u>36,714</u>	<u>-57,244</u>	<u>-7,467</u>	<u>42,662</u>	<u>-5,354</u>	<u>-4,237</u>	<u>-21,576</u>	<u>-16,502</u>	<u>122,678</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31
SOCIAL SERVICES - TARGETED PROGRAMS

SCHEDULE 3

	Total Budget 2017 \$	National Child Benefit \$	Family Violence \$	Other \$	Total 2017 \$	Total 2016 \$
REVENUE						
GGC						
Band support	120,340	110,040	10,300	-	120,340	117,782
Investment funds	-			45,000	45,000	-
Other	-	-	-	-	-	51,582
	<u>120,340</u>	<u>110,040</u>	<u>10,300</u>	<u>45,000</u>	<u>165,340</u>	<u>169,364</u>
 EXPENDITURE						
Benefits and programs	15,825	-	10,133	-	10,133	15,825
Contract services	-	-	-	25,173	25,173	-
Cultural enrichment	14,450	1,270	-	-	1,270	14,450
Family activities	4,270	25,000	-	-	25,000	4,270
GGC recovery	-	11,080	-	-	11,080	-
Lunch program	52,565	53,837	-	-	53,837	52,565
Nutrition	30,596	33,501	-	-	33,501	30,596
	<u>117,706</u>	<u>124,688</u>	<u>10,133</u>	<u>25,173</u>	<u>159,994</u>	<u>117,706</u>
REVENUE OVER EXPENDITURE	2,634	-14,648	167	19,827	5,346	51,658
TRANSFER - OTHER FUNDS	-	-	-	22,673	22,673	-
OPENING SURPLUS (DEFICIT)	<u>64,716</u>	<u>18,084</u>	<u>771</u>	<u>45,861</u>	<u>64,716</u>	<u>13,058</u>
CLOSING SURPLUS (DEFICIT)	<u>67,350</u>	<u>3,436</u>	<u>938</u>	<u>88,361</u>	<u>92,735</u>	<u>64,716</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

EMPLOYMENT PROGRAMS

SCHEDULE 4

	Total Budget 2017 \$	Employment Assistance \$	Community Training \$	Community Projects \$	Total 2017 \$	Total 2016 \$
REVENUE						
Tricorp	-	-	-	-	-	73,245
Other	<u>7,957</u>	<u>-</u>	<u>-</u>	<u>8,600</u>	<u>8,600</u>	<u>7,957</u>
	<u>7,957</u>	<u>-</u>	<u>-</u>	<u>8,600</u>	<u>8,600</u>	<u>81,202</u>
 EXPENDITURE						
Bad debts		-	-	-	-	3,564
Contract services	7,957	3,650	-	7,510	11,160	39,248
Material and supplies		136	-	1,152	1,288	7,781
Travel and workshops		-	-	-	-	2,098
Wages and benefits		-	-	-	-	35,077
	<u>7,957</u>	<u>3,786</u>	<u>-</u>	<u>8,662</u>	<u>12,448</u>	<u>87,768</u>
 REVENUE OVER EXPENDITURE	 -	 -3,786	 -	 -62	 -3,848	 -6,566
 TRANSFER - OTHER FUNDS	 -	 -	 -	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>-1,146</u>	 <u>-2,350</u>	 <u>2,809</u>	 <u>-1,605</u>	 <u>-1,146</u>	 <u>5,420</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-1,146</u>	 <u>-6,136</u>	 <u>2,809</u>	 <u>-1,667</u>	 <u>-4,994</u>	 <u>-1,146</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

BRIGHTER FUTURES

SCHEDULE 5

	Budget 2017 \$	2017 \$	2016 \$
REVENUE			
Gitxsan Health Society	94,036	94,036	98,724
Other	<u>10,368</u>	<u>29,800</u>	<u>5,270</u>
	<u>104,404</u>	<u>123,836</u>	<u>103,994</u>
 EXPENDITURE			
Administration	2,338	9,872	2,338
Benefits and programs	8,248	4,175	8,248
Contract services	2,182	7,230	2,182
Equipment rentals and repairs	3,210	-	3,210
Insurance	580	624	580
Materials and supplies	23,421	25,967	23,421
Telephone and utilities	4,982	3,398	4,982
Travel and workshops	454	82	454
Wages and benefits	<u>58,989</u>	<u>69,202</u>	<u>58,989</u>
	<u>104,404</u>	<u>120,550</u>	<u>104,404</u>
 REVENUE OVER EXPENDITURE	 -	 3,286	 -410
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>112,607</u>	 <u>112,607</u>	 <u>113,017</u>
 CLOSING SURPLUS (DEFICIT)	 <u>112,607</u>	 <u>115,893</u>	 <u>112,607</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

SUMMER EMPLOYMENT PROGRAMS

SCHEDULE 6

	Budget 2017 \$	2017 \$	2016 \$
REVENUE	<u>4,549</u>	<u>7,548</u>	<u>4,549</u>
 EXPENDITURE			
Wages and benefits	<u>4,187</u>	<u>7,548</u>	<u>4,187</u>
 REVENUE OVER EXPENDITURE	362	-	362
 TRANSFER - OTHER FUNDS	-	-5,375	-
 OPENING SURPLUS (DEFICIT)	<u>5,375</u>	<u>5,375</u>	<u>5,013</u>
 CLOSING SURPLUS (DEFICIT)	<u>5,737</u>	<u>-</u>	<u>5,375</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

PUBLIC WORKS

SCHEDULE 7

	Total Budget 2017 \$	Water Treatment \$	Village Operations \$	Wastewater Operator \$	Mobile Equipment \$	Other \$	Total 2017 \$	Total 2016 \$
REVENUE								
GGC								
Regular	350,219	133,934	216,285	-	-	-	350,219	308,898
SWOP	57,140	-	-	57,140	-	-	57,140	55,060
Gitxsan Health Society	9,557	-	-	-	-	10,082	10,082	9,557
Other	49,960	-	-	-	61,208	4,508	65,716	49,960
	<u>466,876</u>	<u>133,934</u>	<u>216,285</u>	<u>57,140</u>	<u>61,208</u>	<u>14,590</u>	<u>483,157</u>	<u>423,475</u>
EXPENDITURE								
Administration	6,194	2,400	15,185	-	-	-	17,585	6,194
Bad debts	4,925	-	1,672	-	22,588	-	24,260	4,925
Contract services	56,915	6,808	100,038	-	-	-	106,846	56,915
Equipment rental	1,920	-	8,712	-	1,114	-	9,826	1,920
Fuel	9,941	-	6,129	-	7,311	-	13,440	9,941
Insurance	21,717	15,135	8,640	-	4,066	-	27,841	21,717
Materials and supplies	38,803	9,231	26,108	-	8,895	1,136	45,370	38,803
Repairs and maintenance	21,865	968	14,861	-	49,502	-	65,331	21,865
Telephone and utilities	42,154	17,471	34,074	-	-	13,454	64,999	42,154
Wages and benefits								
Regular	109,830	32,628	67,018	-	25,643	-	125,289	109,830
SWOP	55,060	-	-	57,140	-	-	57,140	55,060
	<u>369,324</u>	<u>84,641</u>	<u>282,437</u>	<u>57,140</u>	<u>119,119</u>	<u>14,590</u>	<u>557,927</u>	<u>369,324</u>
REVENUE OVER EXPENDITURE	97,552	49,293	-66,152	-	-57,911	-	-74,770	54,151
TRANSFER - OTHER FUNDS	-	-	150,295	-	-	-	150,295	-
OPENING SURPLUS (DEFICIT)	<u> </u>	<u>396,540</u>	<u>-199,201</u>	<u> </u>	<u>-263,589</u>	<u>88,479</u>	<u>22,229</u>	<u>-31,922</u>
CLOSING SURPLUS (DEFICIT)	<u>97,552</u>	<u>445,833</u>	<u>-115,058</u>	<u> </u>	<u>-321,500</u>	<u>88,479</u>	<u>97,754</u>	<u>22,229</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

FIRE PROTECTION

SCHEDULE 8

	Budget 2017 \$	Fire Services \$	Safety Assessment \$	Total 2017 \$	Total 2016 \$
REVENUE					
GGC	20,115	20,115	-	20,115	19,971
Rent and other	<u>3,600</u>	<u>3,800</u>	<u>10,000</u>	<u>13,800</u>	<u>3,600</u>
	<u>23,715</u>	<u>23,915</u>	<u>10,000</u>	<u>33,915</u>	<u>23,571</u>
EXPENDITURE					
Contract services	599	3,944	3,450	7,394	599
Equipment rental	1,093	3,804	-	3,804	1,093
Insurance	4,246	5,236	-	5,236	4,246
Materials and supplies	1,152	2,628	1,500	4,128	1,152
Repairs and maintenance	-	8,008	-	8,008	-
Telephone and utilities	12,150	10,735	-	10,735	12,150
Wages and benefits	<u>-</u>	<u>-</u>	<u>5,157</u>	<u>5,157</u>	<u>-</u>
	<u>19,240</u>	<u>34,355</u>	<u>10,107</u>	<u>44,462</u>	<u>19,240</u>
REVENUE OVER EXPENDITURE	4,475	-10,440	-107	-10,547	4,331
TRANSFER - OTHER FUNDS	-	12,549	-	12,549	-
OPENING SURPLUS (DEFICIT)	<u>-48,781</u>	<u>-48,781</u>	<u>-</u>	<u>-48,781</u>	<u>-53,112</u>
CLOSING SURPLUS (DEFICIT)	<u>-44,306</u>	<u>-46,672</u>	<u>-107</u>	<u>-46,779</u>	<u>-48,781</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

COMMUNITY HALL

SCHEDULE 9

	Budget 2017 \$	2017 \$	2016 \$
REVENUE			
GGC	24,575	24,575	24,424
Rent	44,192	45,200	44,192
Other	-	-	16,177
	<u>68,767</u>	<u>69,775</u>	<u>84,793</u>
 EXPENDITURE			
Administration	2,604	-	2,604
Bad debts (recovery)	1,708	-348	1,708
Contract services	5,927	4,783	5,927
Insurance	9,223	11,757	9,223
Materials and supplies	24,249	14,742	24,249
Repairs and maintenance	196	949	196
Telephone and utilities	15,504	18,033	15,504
Wages and benefits	43,308	56,768	43,308
	<u>102,719</u>	<u>106,684</u>	<u>102,719</u>
 REVENUE OVER EXPENDITURE	 -33,952	 -36,909	 -17,926
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>-62,072</u>	 <u>-62,072</u>	 <u>-44,146</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-96,024</u>	 <u>-98,981</u>	 <u>-62,072</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

BAND HOUSING

SCHEDULE 10

	Total Budget 2017 \$	2017 \$	2016 \$
REVENUE			
Rent	<u>193,503</u>	<u>217,145</u>	<u>193,503</u>
 EXPENDITURE			
Bad debts	13,057	41,271	13,057
Insurance	17,662	24,895	17,662
Mortgage payments	122,854	121,889	122,854
Repairs and maintenance	<u>27,759</u>	<u>26,879</u>	<u>27,759</u>
	<u>181,332</u>	<u>214,934</u>	<u>181,332</u>
REVENUE OVER EXPENDITURE	12,171	2,211	12,171
TRANSFER - OTHER FUNDS	-	-21,618	-
OPENING SURPLUS (DEFICIT)	<u>-265,771</u>	<u>-265,771</u>	<u>-277,942</u>
CLOSING SURPLUS (DEFICIT)	<u>-253,600</u>	<u>-285,178</u>	<u>-265,771</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

SOCIAL HOUSING

SCHEDULE 11

	Budget		
	2017	2017	2016
	\$	\$	\$
REVENUE			
CMHC			
Subsidy	39,095	39,095	46,929
Replacement reserve	-	-	62,843
Rent	<u>77,904</u>	<u>68,447</u>	<u>77,904</u>
	<u>116,999</u>	<u>107,542</u>	<u>187,676</u>
 EXPENDITURE			
Administration	9,500	13,000	9,500
Audit	5,000	7,232	5,000
Bad debts	6,650	7,295	6,650
Insurance	9,304	9,568	9,304
Mortgage payments	55,000	53,303	71,155
Repairs and maintenance	7,583	8,961	7,583
Replacement reserve	<u>13,000</u>	<u>13,000</u>	<u>15,753</u>
	<u>106,037</u>	<u>112,359</u>	<u>124,945</u>
 REVENUE OVER EXPENDITURE	 10,962	 -4,817	 62,731
 TRANSFER - OTHER FUNDS	 -	 21,618	 -
 OPENING SURPLUS (DEFICIT)	 <u>81,005</u>	 <u>81,005</u>	 <u>18,274</u>
 CLOSING SURPLUS (DEFICIT)	 <u>91,967</u>	 <u>97,806</u>	 <u>81,005</u>

KIPXIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ECONOMIC DEVELOPMENT

SCHEDULE 12

	Budget 2017 \$	2017 \$	2016 \$
REVENUE			
GGC	117,635	117,635	101,751
Other	-	2,000	-
	<u>117,635</u>	<u>119,635</u>	<u>101,751</u>
EXPENDITURE			
Contract services	117,635	21,607	101,751
Equipment rental and purchases	-	8,545	-
Materials and supplies	-	59,048	-
Wages and benefits	-	72,143	-
	<u>117,635</u>	<u>161,343</u>	<u>101,751</u>
REVENUE OVER EXPENDITURE	-	-41,708	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>124,341</u>	<u>124,341</u>	<u>124,341</u>
CLOSING SURPLUS (DEFICIT)	<u>124,341</u>	<u>82,633</u>	<u>124,341</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

BAND ECONOMIC DEVELOPMENT

SCHEDULE 13

	Total Budget 2017 \$	Skeena Eco Expeditions \$	Halliday Ranch \$	Total 2017 \$	Total 2016 \$
REVENUE					
Other	<u>56,803</u>	<u>28,635</u>	<u>45</u>	<u>28,680</u>	<u>56,803</u>
 EXPENDITURE					
Administration	5,100	3,800	-	3,800	5,100
Bad debts	1,175	-	-	-	1,175
Contract services	304	905	2,952	3,857	304
Equipment rental and purchases	2,300	2,500	-	2,500	2,300
Insurance	1,429	840	1,445	2,285	1,429
Materials and supplies	2,200	3,095	2,587	5,682	2,200
Telephone and utilities	3,067	2,605	-	2,605	3,067
Wages and benefits	<u>36,374</u>	<u>28,539</u>	<u>7,550</u>	<u>36,089</u>	<u>36,374</u>
	<u>51,949</u>	<u>42,284</u>	<u>14,534</u>	<u>56,818</u>	<u>51,949</u>
 REVENUE OVER EXPENDITURE	 4,854	 -13,649	 -14,489	 -28,138	 4,854
 TRANSFER - OTHER FUNDS	 -	 21,195	 -	 21,195	 -
 OPENING SURPLUS (DEFICIT)	 <u>-</u>	 <u>-19,652</u>	 <u>16,995</u>	 <u>-2,657</u>	 <u>-7,511</u>
 CLOSING SURPLUS (DEFICIT)	 <u>4,854</u>	 <u>-12,106</u>	 <u>2,506</u>	 <u>-9,600</u>	 <u>-2,657</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2016

FORESTRY

SCHEDULE 14

	Budget		
	2017	2017	2016
	\$	\$	\$
REVENUE			
Contract	454,169	248,619	454,169
Other	<u>26,684</u>	<u>1,935</u>	<u>26,684</u>
	<u>480,853</u>	<u>250,554</u>	<u>480,853</u>
 EXPENDITURE			
Administration	18,725	17,862	18,725
Bad debts	5,014	3,797	5,014
Bank charges and interest	3,074	-	3,074
Contract services	2,874	700	2,874
Equipment rental and purchases	11,670	4,490	11,670
Fuel	18,952	8,256	18,952
Insurance	2,857	2,916	2,857
Materials and supplies	13,083	6,665	13,083
Repairs and maintenance	14,355	1,291	14,355
Wages and benefits	<u>379,203</u>	<u>204,577</u>	<u>379,203</u>
	<u>469,807</u>	<u>250,554</u>	<u>469,807</u>
 REVENUE OVER EXPENDITURE	 11,046	 -	 11,046
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>2,106</u>	 <u>2,106</u>	 <u>-8,940</u>
 CLOSING SURPLUS (DEFICIT)	 <u>13,152</u>	 <u>2,106</u>	 <u>2,106</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

GAS BAR

SCHEDULE 15

	Budget		
	2017	2017	2016
	\$	\$	\$
REVENUE			
Fuel	638,225	645,902	638,225
Concession	337,798	367,439	337,798
Tobacco	255,507	239,848	255,507
Naut'sa-Mawt Tribal Council	-	298,233	-
Insurance proceeds	-	-	211,043
Other	91,719	112,716	91,719
	<u>1,323,249</u>	<u>1,664,138</u>	<u>1,534,292</u>
 EXPENDITURE			
Administration	8,500	18,000	8,500
Bad debts	4,904	10,000	4,904
Bank charges and interest	10,478	11,052	10,478
Cost of sales			
Fuel	596,355	577,458	596,355
Concession	262,844	295,659	262,844
Tobacco	179,738	167,820	179,738
Other	9,056	20,320	9,056
Equipment purchases/rental	1,041	316,698	1,041
Fire loss	-	-	72,898
Insurance	2,471	2,447	2,471
Loan payments	20,711	19,862	20,711
Materials and supplies	10,923	19,704	10,923
Repairs and maintenance	8,948	39,989	8,948
Telephone	4,137	3,879	4,137
Travel and workshops	3,199	2,351	3,199
Utilities	5,247	8,816	5,247
Wages and benefits	190,126	198,190	190,126
	<u>1,318,678</u>	<u>1,712,245</u>	<u>1,391,576</u>
 REVENUE OVER EXPENDITURE	 4,571	 -48,107	 142,716
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>-147,305</u>	 <u>-147,305</u>	 <u>-290,021</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-142,734</u>	 <u>-195,412</u>	 <u>-147,305</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

CAPITAL - ROADS

SCHEDULE 16

	Budget 2017 \$	2017 \$	2016 \$
REVENUE	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>94,258</u>	<u>94,258</u>	<u>94,258</u>
CLOSING SURPLUS (DEFICIT)	<u>94,258</u>	<u>94,258</u>	<u>94,258</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

CAPITAL - GENERAL

SCHEDULE 17

	Total Budget 2017 \$	Asset Management \$	Dam Decom- missioning \$	ABE Building \$	Sewer Sludge Assessment \$	Recreation Facility \$	Asset Management Phase 2 \$	Gravesite Expansion \$	Community Hall \$	Band Office Upgrades \$
REVENUE										
GGC	<u>400,776</u>	<u>-</u>	<u>21,945</u>	<u>2,295</u>	<u>2,637</u>	<u>2,050</u>	<u>58,945</u>	<u>1,613</u>	<u>475</u>	<u>4,108</u>
EXPENDITURE										
Administration	-	-	-	-	-	-	5,867	-	-	-
Contract services	300,000	-	22,013	-	-	-	53,078	-	-	-
Materials and supplies	<u>100,776</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>400,776</u>	<u>-</u>	<u>22,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,945</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-	-68	2,295	2,637	2,050	-	1,613	475	4,108
TRANSFER - OTHER FUNDS	-	3,877	-	-	-	-	-	7,475	21,205	51,000
OPENING SURPLUS (DEFICIT)	<u>-75,822</u>	<u>-3,877</u>	<u>68</u>	<u>-2,295</u>	<u>-2,637</u>	<u>-2,050</u>	<u>-</u>	<u>-1,613</u>	<u>-475</u>	<u>-2,573</u>
CLOSING SURPLUS (DEFICIT)	<u>-75,822</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,475</u>	<u>21,205</u>	<u>52,535</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31
CAPITAL - GENERAL

SCHEDULE 17 (continued)

	ACRES	Water Upgrade	Lagoon Repairs	Fire Equipment	Seniors Project	PID Funding	Other	Total 2017	Total 2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
GGC	145,791	105,581	27,012	4,524	-	23,800	257	401,033	700,903
EXPENDITURE									
Administration	-	7,666	-	-	-	-	-	13,533	-
Contract services	76,350	58,389	26,128	-	-	26,641	-	262,599	569,231
Equipment rental	550	-	-	-	-	-	-	550	9,284
Fuel	80	-	-	-	-	-	-	80	397
Materials and supplies	8,638	2,025	-	-	-	1,453	-	12,116	115,987
Wages and benefits	46,640	-	336	-	-	-	-	46,976	29,239
	<u>132,258</u>	<u>68,080</u>	<u>26,464</u>	<u>-</u>	<u>-</u>	<u>28,094</u>	<u>-</u>	<u>335,854</u>	<u>724,138</u>
REVENUE OVER EXPENDITURE	13,533	37,501	548	4,524	-	-4,294	257	65,179	-23,235
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-3,877	79,680	-
OPENING SURPLUS (DEFICIT)	-163	-37,501	-552	-4,524	-40,876	425	22,821	-75,822	-52,587
CLOSING SURPLUS (DEFICIT)	<u>13,370</u>	<u>-</u>	<u>-4</u>	<u>-</u>	<u>-40,876</u>	<u>-3,869</u>	<u>19,201</u>	<u>69,037</u>	<u>-75,822</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

CAPITAL - HOUSING

SCHEDULE 18

	Total Budget 2017 \$	Renovations \$	New Home Construction \$	Chimney Replacement \$	Roof/Water Replacement \$	Sixplex A6 Renovation \$	On Reserve Capital Fund \$	Total 2017 \$	Total 2016 \$
REVENUE									
GGC	689,332	537,737	-	-	11,567	10,028	130,000	689,332	508,416
CMHC	<u>167,617</u>	<u>167,617</u>	-	-	-	-	-	<u>167,617</u>	-
	<u>856,949</u>	<u>705,354</u>	-	-	<u>11,567</u>	<u>10,028</u>	<u>130,000</u>	<u>856,949</u>	<u>508,416</u>
EXPENDITURE									
Bad debts	-	-	-	-	-	-	-	-	3,249
Contract services	375,098	339,910	-	-	-	-	35,188	375,098	303,310
Materials and supplies	250,767	249,932	-	-	-	835	-	250,767	263,881
Wages and benefits	<u>1,974</u>	-	-	-	-	<u>1,974</u>	-	<u>1,974</u>	<u>233,030</u>
	<u>627,839</u>	<u>589,842</u>	-	-	-	<u>2,809</u>	<u>35,188</u>	<u>627,839</u>	<u>803,470</u>
REVENUE OVER EXPENDITURE	229,110	115,512	-	-	11,567	7,219	94,812	229,110	-295,054
TRANSFER - OTHER FUNDS	-	20,000	-	-	-	-	28,308	48,308	-
OPENING SURPLUS (DEFICIT)	<u>-441,731</u>	<u>-410,315</u>	<u>-3,471</u>	<u>-15,640</u>	<u>-3,112</u>	<u>-9,193</u>	-	<u>-441,731</u>	<u>-146,677</u>
CLOSING SURPLUS (DEFICIT)	<u>-212,621</u>	<u>-274,803</u>	<u>-3,471</u>	<u>-15,640</u>	<u>8,455</u>	<u>-1,974</u>	<u>123,120</u>	<u>-164,313</u>	<u>-441,731</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

INTERNALLY RESTRICTED

SCHEDULE 19

	Budget 2017 \$	2017 \$	2016 \$
REVENUE	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>919,072</u>	<u>919,072</u>	<u>919,072</u>
CLOSING SURPLUS (DEFICIT)	<u>919,072</u>	<u>919,072</u>	<u>919,072</u>