



KISPIOX BAND COUNCIL
FINANCIAL STATEMENTS
MARCH 31, 2020

KISPIOX BAND COUNCIL

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

YEAR ENDED MARCH 31, 2020

The financial statements of the Kispiox Band Council and all the information in this annual report are the responsibility of management and have been approved by the Band Council and the Band Manager.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards which includes certain amounts based on judgments and estimates. Management has chosen the most appropriate method to determine the judgments/estimates to ensure the financial statements are presented fairly, in all material respects.

The Kispiox Band Council maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is reliable and accurate and that assets are adequately safeguarded.

The Band Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Band Council meets regularly with management and is available to meet with the external auditor to satisfy themselves that each party is properly discharging their responsibilities. The Band Council also considers the engagement of the external auditor.

The financial statements have been audited by Carlyle Shepherd & Co. in accordance with Canadian generally accepted auditing standards on behalf of the Members. Carlyle Shepherd & Co. has full access to the Chief and Council.



Chief



Band Manager

INDEPENDENT AUDITOR'S REPORT

TO CHIEF AND COUNCIL - KISPLOX BAND COUNCIL

Opinion

We have audited the financial statements of Kisplox Band Council, which comprise the statement of financial position as at March 31, 2020 and the statements of financial activities, changes in net financial liabilities 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 Band Council as at March 31, 2020 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. We are independent of the Band in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

Responsibilities of Management and Council for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal controls as management determines are necessary to enable the preparation of financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Band'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 conditions exist that do not allow for the going concern basis to be used.

The Council is responsible for overseeing the Band's financial reporting process.

Terrace, BC
October 7, 2020

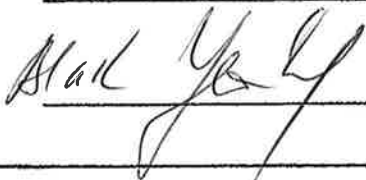
Carlyle Shepherd & Co.

KISPIOX BAND COUNCIL**CONSOLIDATED STATEMENT OF FINANCIAL POSITION****MARCH 31**

	2020	2019
	\$	\$
FINANCIAL ASSETS		
Cash	1,481,570	782,437
Accounts receivable (note 2)	703,257	368,419
Inventory (note 1)	52,841	58,244
Ottawa Trust funds (note 3)	176,537	168,201
	<u>2,414,205</u>	<u>1,375,301</u>
LIABILITIES		
Revolving loan (note 10)	-	255,000
Accounts payable and accruals (note 4)	670,070	476,736
Replacement reserve (note 5)	163,464	154,211
Long-term debt (note 7)	526,055	600,354
	<u>1,359,589</u>	<u>1,486,301</u>
NET FINANCIAL ASSETS (LIABILITIES)	<u>1,054,616</u>	<u>-111,000</u>
NON-FINANCIAL ASSETS		
Prepaid expenditures	-	67,345
Property and equipment (notes 1 and 6)	14,113,049	14,506,924
	<u>14,113,049</u>	<u>14,574,269</u>
	<u>15,167,665</u>	<u>14,463,269</u>
BAND POSITION		
Surplus (note 9)	1,404,134	388,498
Equity in property and equipment (note 8)	13,586,994	13,908,570
Equity in Ottawa Trust funds (note 3)	176,537	168,201
	<u>15,167,665</u>	<u>14,463,269</u>

APPROVED BY THE COUNCIL

Chief Councillor



Band Manager

CARLYLE SHEPHERD & CO.
CHARTERED PROFESSIONAL ACCOUNTANTS

KISPIOX BAND COUNCIL**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED MARCH 31**

	Unaudited Budget 2020	2020	2019
	\$	\$	\$
REVENUE			
GGC	4,046,176	4,046,176	5,514,567
BC FN Gaming Revenue Sharing LP	-	646,562	-
Gas Bar and Forestry Services	2,925,000	2,486,281	2,866,120
Gitxsan Heath Society	105,637	104,673	106,092
CMHC	39,364	39,364	58,641
Rental	290,000	280,812	384,088
Ottawa Trust Funds	-	8,336	5,607
Other	453,000	582,699	552,673
	<u>7,859,177</u>	<u>8,194,903</u>	<u>9,487,788</u>
EXPENDITURE			
Administration	871,151	993,645	1,228,852
Amortization/loss on disposal of assets	-	599,874	942,496
Capital Projects	714,678	538,643	1,356,113
Economic Development	3,070,898	2,741,056	3,145,887
Housing Rental	208,000	238,468	174,532
Public Works	600,637	560,848	556,968
Social Services	1,840,182	1,817,973	1,740,970
	<u>7,305,546</u>	<u>7,490,507</u>	<u>9,145,818</u>
REVENUE OVER EXPENDITURE	553,631	704,396	341,970
OPENING POSITION	<u>14,463,269</u>	<u>14,463,269</u>	<u>14,121,299</u>
CLOSING POSITION	<u>15,016,900</u>	<u>15,167,665</u>	<u>14,463,269</u>

KISPIOX BAND COUNCIL
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Revenue over expenditure	704,396	341,970
Amortization/loss on disposal of assets	599,874	942,496
Accounts payables and accruals	193,334	-154,345
Deferred revenue	-	-117,828
Accounts receivable	-336,838	-155,936
Ottawa Trust funds	-8,336	-5,607
Inventory	5,403	4,022
Prepaid expenditures	67,345	20,316
	<u>1,225,178</u>	<u>875,088</u>
FINANCING ACTIVITIES		
Revolving loan	-255,000	80,000
Long-term debt	-74,299	-77,536
Replacement reserve	9,253	6,406
	<u>-320,046</u>	<u>8,870</u>
INVESTING ACTIVITIES		
Property and equipment additions	<u>-205,999</u>	<u>-1,290,197</u>
CHANGE IN CASH	699,133	-406,239
OPENING CASH	<u>782,437</u>	<u>1,188,676</u>
CLOSING CASH	<u>1,481,570</u>	<u>782,437</u>

KISPIOX BAND COUNCIL

**CONSOLIDATED STATEMENT OF CHANGES
IN NET FINANCIAL ASSETS (LIABILITIES)**

YEAR ENDED MARCH 31

	2020	2019
	\$	\$
Revenue over expenditure	704,396	341,970
Amortization/loss on disposal of assets	599,874	942,496
Prepaid expenses	67,345	20,316
Property and equipment additions	<u>-205,999</u>	<u>-1,290,197</u>
Change in the year	1,165,616	14,585
Opening net financial assets (liabilities)	<u>-111,000</u>	<u>-125,585</u>
Closing net financial assets (liabilities)	<u>1,054,616</u>	<u>-111,000</u>

KISPIOX BAND COUNCIL

NOTES

MARCH 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES

a) Fund Accounting

These financial statements have been prepared using the fund accounting method and guidelines issued by Indigenous Services Canada which include compliance with the Canadian public sector accounting standards.

The Band maintains the following funds/entities which are consolidated into the financial statements:

- Operating fund reports the general activities of the Band.
- Capital fund reports the property and equipment of the Band, together with related financing.
- Social housing fund reports the social housing assets, together with related activities.
- Ottawa Trust fund reports the trust funds owned by the Band and held by the federal government.
- Anspayaxw Development Corporation which operates the forestry activities.

b) Property and Equipment

Property and equipment are reported at cost and are amortized using the declining balance method, for non-social housing assets, at the following annual rates:

Buildings	4%
Engineered structures	4%
Equipment	20%

For social housing, amortization on buildings is based on the annual principal reduction of the related mortgages.

c) 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 reported as deferred revenue until used for the purposes specified. Investment revenue is recognized when earned.

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

KISPIOX BAND COUNCIL

NOTES

MARCH 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the amounts reported. Actual results could differ from these estimates.

e) Financial Instruments

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

f) Inventory

Inventory is valued at cost.

2. ACCOUNTS RECEIVABLE

	2020	2019
GGC	\$ -	\$ 54,692
Governmental receivables	18,312	-
Gitxsan Health Society	216,220	192,711
First Nation Education Steering Committee	93,935	-
Housing rent	581,498	491,510
Other	282,622	291,848
University of Victoria	265,000	-
Allowance for doubtful accounts	-754,330	-664,342
	<u>\$ 703,257</u>	<u>\$ 366,419</u>

KISPIOX BAND COUNCIL

NOTES

MARCH 31, 2020

3. OTTAWA TRUST FUNDS

Indigenous Services Canada holds funds in trust for the Band. These funds are designated as revenue or capital funds as is required by the Indian Act. The Band is permitted to expend its revenue fund for any purpose that will promote the general progress and welfare of the Band and its members. The expenditure of capital funds must be for projects of a capital nature and require the consent of the Minister of ISC.

	Capital	Revenue	Total 2020	Total 2019
Opening balance	\$ 8,614	\$ 159,587	\$ 168,201	\$ 162,594
Income	-	8,336	8,336	5,607
Closing balance	<u>\$ 8,614</u>	<u>\$ 167,923</u>	<u>\$ 176,537</u>	<u>\$ 168,201</u>

4. ACCOUNTS PAYABLE AND ACCRUALS

	2020	2019
Damage deposits	\$ 25,708	\$ 25,583
Governmental payables	290,429	57,937
Trade and other	298,531	326,468
Wages and benefits	<u>55,402</u>	<u>66,748</u>
	<u>\$ 670,070</u>	<u>\$ 476,736</u>

5. REPLACEMENT RESERVE

Under the terms of the agreement with Canada Mortgage and Housing Corporation, the replacement reserve account is to be credited with an annual charge against earnings. The CMHC funds, with accumulated interest, must be held in a separate bank account and/or invested in accounts or instruments insured by the Canada Deposit Insurance Corporation or as approved by CMHC. The required funds are in a separate bank account.

Opening balance	\$ 154,211
Current provision	13,000
Expenditure	<u>-3,747</u>
Closing balance	<u>\$ 163,464</u>

KISPIOX BAND COUNCIL

NOTES

MARCH 31, 2020

6. PROPERTY AND EQUIPMENT

	COST		ACCUMULATED AMORTIZATION			NET BOOK VALUE		
	Opening Balance \$	Additions \$	Closing Balance \$	Opening Balance \$	Annual Amortization \$	Closing Balance \$	Total 2020 \$	Total 2019 \$
Land and improvements	198,100	-	198,100	-	-	-	198,100	198,100
Buildings	7,246,289	-	7,246,289	2,820,530	184,346	3,004,876	4,241,413	4,425,759
Engineered structures	15,599,972	193,009	15,792,981	6,309,931	294,325	6,604,256	9,188,725	9,290,041
Equipment	2,978,046	12,990	2,991,036	2,385,022	121,203	2,506,225	484,811	593,024
	26,022,407	205,999	26,228,406	11,515,483	599,874	12,115,357	14,113,049	14,506,924

KISPIOX BAND COUNCIL

NOTES

MARCH 31, 2020

7. LONG-TERM DEBT

All Nations Trust Company - mortgages

\$1,999/month including interest at 0.98% per annum. \$ 115,083

\$2,457/month including interest at 2.21% per annum. 353,192

Royal Bank of Canada – capital lease

\$2,723/month including interest at 3.38% per annum. 57,780

\$ 526,055

The mortgages are secured by land and buildings and the capital lease by specific equipment.

Scheduled principal repayments over the next five years are as follows:

2021	\$ 76,069
2022	72,152
2023	46,306
2024	47,047
2025	45,804
	<u>\$ 287,378</u>

8. EQUITY IN PROPERTY AND EQUIPMENT

	2020	2019
Opening balance	\$ 13,906,570	\$ 13,481,333
Contribution from operations	205,999	1,290,197
Long-term debt repayment	74,299	77,536
Amortization/loss on disposal of assets	<u>-599,874</u>	<u>-942,496</u>
Closing balance	<u>\$ 13,586,994</u>	<u>\$ 13,906,570</u>

KISPIOX BAND COUNCIL

NOTES

MARCH 31, 2020

9. SURPLUS (DEFICIT)

	2020	2019
Unrestricted		
Administration	\$ 301,674	\$ -205,686
Capital Projects	-86,773	-74,068
Economic Development	-133,017	-78,793
Housing Rentals	67,793	70,019
Public Works	167,645	75,924
Social Services	179,972	90,824
	<u>497,294</u>	<u>-121,780</u>
Restricted - Internally	<u>906,840</u>	<u>510,278</u>
	<u>\$ 1,404,134</u>	<u>\$ 388,498</u>

The Band Council has internally restricted funds by band council resolution for as yet unspecified purposes.

10. REVOLVING LOAN

Revolving loan authorized to \$350,000 at an interest rate of prime plus 2% per annum.

11. CONTINGENT LIABILITIES

The Band Council has provided loan guarantees up to \$483,842 on five individual home loans.

12. COVID-19 PANDEMIC

The outbreak of covid-19 significantly disrupted the world economy. The financial impact to the Band is expected to be minimal.

13. SEGMENT DISCLOSURE

The presentation by segment is based on the same accounting policies as described in the summary of significant accounting policies as described in note one. The following table presents the expenses incurred and the revenue generated by main object of expense and by major revenue type. The segment results for the year are as follows:

KISPIX BAND COUNCIL

NOTES

MARCH 31, 2020

13. SEGMENT DISCLOSURE (continued)

	Total Budget 2020	Administration	Capital Projects	Economic Development	Housing Rental	Public Works	Social Services	Amortization	Total 2020	Total 2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
GGC	4,046,176	1,001,257	714,678	133,010	-	443,256	1,753,975	-	4,046,176	5,514,567
BC FN Gaming Revenue Sharing LP	-	646,562	-	-	-	-	-	-	646,562	-
Gas Bar and Forestry Services	2,925,000	-	-	2,486,281	-	-	-	-	2,486,281	2,866,120
Gibson Heath Society	105,637	-	-	-	-	10,637	94,036	-	104,673	106,092
CMHC	39,364	-	-	-	39,364	-	-	-	39,364	58,641
Rental	290,000	-	-	39,805	241,007	-	-	-	280,812	384,088
Ottawa Trust Funds	-	8,336	-	-	-	-	-	-	8,336	5,607
Other	453,000	246,008	-	72,512	-	197,060	67,119	-	582,699	552,673
	7,859,177	1,902,163	714,678	2,731,608	280,371	650,953	1,915,130	-	8,194,903	9,487,788
Expenditure										
Amortization/loss on disposal	-	-	-	-	-	-	-	599,874	599,874	942,496
Bad debts	-	-	-	-	89,739	-	-	-	89,739	65,090
Bank charges and interest	97,851	19,851	-	22,902	9,379	-	-	-	52,132	55,037
Benefits and programs	1,334,884	-	-	-	-	-	1,337,781	-	1,337,781	1,234,239
Contract services	665,626	215,510	269,311	55,973	-	114,799	10,069	-	665,662	1,070,795
Cost of sales	2,178,000	-	-	1,671,923	-	-	-	-	1,671,923	2,124,012
Equipment purchase, rentals and repairs	33,000	-	-	5,344	-	2,511	-	-	7,855	59,680
GGC recovery	-	6,956	-	-	-	-	16,458	-	23,414	7,261
Honoraria	54,300	58,850	-	-	-	-	-	-	58,850	54,300
Insurance	82,270	11,981	-	14,481	29,987	31,297	779	-	88,525	82,465
Materials, supplies and other	625,307	96,118	175,748	168,145	62,358	80,824	94,863	-	678,056	779,134
Professional services	55,000	73,160	-	-	5,000	-	-	-	78,160	73,615
Repairs and maintenance	118,500	-	-	40,871	42,005	32,508	-	-	115,384	147,141
Telephone and utilities	158,330	20,685	-	44,099	-	96,657	3,614	-	165,055	166,926
Telephone and utilities	116,500	93,311	-	1,220	-	-	15,782	-	110,313	241,152
Travel and workshops	-	-	-	-	-	-	-	-	-	-
Wages and benefits	1,785,978	397,223	93,584	716,098	-	202,252	338,627	-	1,747,784	2,042,475
	7,305,546	993,645	538,643	2,741,056	238,488	560,848	1,817,973	599,874	7,490,507	9,145,818
REVENUE OVER EXPENDITURE	553,631	908,518	176,035	-9,448	41,903	90,105	97,157	-599,874	704,396	341,970
TRANSFERS	-	3,740	4,269	-	-	-	-8,009	-	-	-
ANNUAL SURPLUS (DEFICIT)	553,631	912,258	180,304	-9,448	41,903	90,105	89,148	-599,874	704,396	341,970

KISPIOX BAND COUNCIL
STATEMENTS OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2020

KISPIOX BAND COUNCIL
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YEAR ENDED MARCH 31, 2020

REVIEW ENGAGEMENT REPORT

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

STATEMENTS OF REVENUE AND EXPENDITURE - SCHEDULES 1 TO 19

REVIEW ENGAGEMENT REPORT TO THE KISPLOX BAND COUNCIL

Report on the Statements

We have reviewed the statements of revenue and expenditure of the Kisplox Band Council for the year ended March 31, 2020. 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.

Management's Responsibility for the Schedule

Management has approved these statements that are prepared in accordance with Canadian generally accepted accounting principles. Management is responsible for implementing internal controls necessary to enable the preparation of statements that are free of material misstatements, whether due to fraud or error.

Our Independent Review Responsibility

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

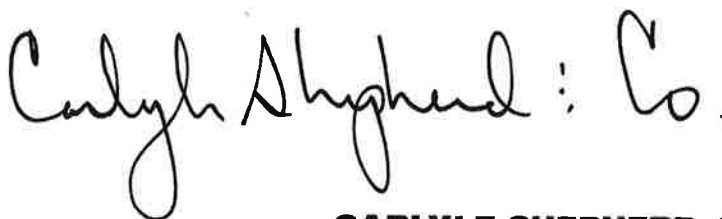
A review in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. Our procedures consist primarily of making inquiries of management and analytical review before evaluating the evidence obtained.

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

Conclusion

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

Terrace, BC
October 7, 2020



CARLYLE SHEPHERD & CO.
CHARTERED PROFESSIONAL ACCOUNTANTS



KISPIOX BAND COUNCIL

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2020

Fund	Schedule	Opening Surplus (Deficit)	GGC	Revenue	Other	Total Current Revenue	Total Current Expenditure	Revenue Over Expenditure	Transfer Other Funds	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Unrestricted										
Administration	1	-205,686	1,001,257	246,008		1,247,265	993,645	253,620	253,740	301,674
Social Services										
Block Funded	2	-78,793	1,634,091	54,463		1,688,554	1,572,152	116,402	-	37,609
Targeted Programs	3	6,372	119,884	-		119,884	126,749	-6,865	-	-493
Employment Programs	4	8,009	-	-		-	-	-	-8,009	-
Brighter Futures	5	155,236	-	95,536		95,536	107,916	-12,380	-	142,856
Summer Employment Programs	6	-	-	11,156		11,156	11,156	-	-	-
Public Works	7	107,710	419,426	207,697		627,123	566,271	60,852	-	168,562
Fire Protection	8	-	23,830	-		23,830	24,747	-917	-	-917
Community Hall	9	-31,786	84,010	32,805		116,815	107,725	9,090	11,593	-11,103
Band Housing	10	-46,814	-	164,527		164,527	166,550	-2,023	-	-48,837
Social Housing	11	116,833	-	115,844		115,844	116,047	-203	-	116,630
Daycare Building Rental	12	-	-	7,000		7,000	10,182	-3,182	-	-3,182
Band Economic Development	13	-	-	72,512		72,512	99,896	-27,384	-11,593	-38,977
Forestry	14	-81,125	49,000	425,678		474,678	442,145	32,533	-	-48,592
Gas Bar	15	2,332	-	2,060,603		2,060,603	2,094,098	-33,495	-	-31,163
Capital										
Roads	16	55,304	185,626	-		185,626	202,290	-16,664	-	38,640
General	17	97,562	243,965	-		243,965	238,904	5,061	4,269	106,892
Housing	18	-226,934	285,087	-		285,087	290,458	-5,371	-	-232,305
Total		-121,780	4,046,176	3,493,829		7,540,005	7,170,931	369,074	250,000	497,294
Internally Restricted	19	510,278	-	646,562		646,562	-	646,562	-250,000	906,840
		388,498	4,046,176	4,140,391		8,186,567	7,170,931	1,015,636	-	1,404,134

KISPIOX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ADMINISTRATION

SCHEDULE 1

	Total Budget 2020 \$	Regular \$	Pension \$	Lands and Membership \$	Community Planning \$	P&ID funding \$	Interest funds \$	Total 2020 \$	Total 2019 \$
REVENUE									
GGC									
Band support	374,447	374,447	-	-	-	-	-	374,447	370,117
Comprehensive Community Planning	2,000	-	-	-	2,000	-	-	2,000	18,000
Lands	34,983	-	-	34,983	-	-	-	34,983	34,983
Membership	10,778	-	-	10,778	-	-	-	10,778	10,778
Pension	27,049	-	27,049	-	-	-	-	27,049	26,737
P&ID	32,000	-	-	-	-	32,000	-	32,000	-
Interest funds	520,000	-	-	-	-	-	520,000	520,000	430,316
Other	190,000	243,580	-	2,428	-	-	-	246,008	197,746
	<u>1,191,257</u>	<u>618,027</u>	<u>27,049</u>	<u>48,189</u>	<u>2,000</u>	<u>32,000</u>	<u>520,000</u>	<u>1,247,265</u>	<u>1,088,677</u>
EXPENDITURE									
Bank charges and interest	19,851	19,851	-	-	-	-	-	19,851	30,734
Contract services	90,000	197,529	-	-	-	17,981	-	215,510	91,150
Equipment purchases/rentals/repairs	-	-	-	-	-	-	-	-	52,849
GGC recovery	-	-	-	-	-	6,956	-	6,956	-
Honoraria	54,300	58,850	-	-	-	-	-	58,850	54,300
Insurance	10,500	11,981	-	-	-	-	-	11,981	10,233
Materials and supplies	100,000	57,890	-	301	1,250	-	36,677	96,118	142,911
Professional services	50,000	73,160	-	-	-	-	-	73,160	68,615
Telephone and utilities	21,500	20,685	-	-	-	-	-	20,685	21,026
Travel and workshops	100,000	92,620	-	691	-	-	-	93,311	233,284
Wages and benefits	-	-	-	-	-	-	-	-	-
Lands and Membership	50,000	-	-	47,197	-	-	-	47,197	41,104
Other	375,000	320,929	28,347	-	750	-	-	350,026	526,146
	<u>871,151</u>	<u>853,495</u>	<u>28,347</u>	<u>48,189</u>	<u>2,000</u>	<u>24,937</u>	<u>36,677</u>	<u>993,645</u>	<u>1,272,352</u>
REVENUE OVER EXPENDITURE	320,106	-235,468	-1,298	-	-	7,063	483,323	253,620	-183,675
TRANSFER- OTHER FUNDS	-	258,009	-	-	-	-4,269	-	253,740	-22,011
OPENING SURPLUS (DEFICIT)	-205,686	-347,119	-	-	-	-	141,433	-205,686	-
CLOSING SURPLUS (DEFICIT)	114,420	-324,578	-1,298	-	-	2,794	624,756	301,674	-205,686

KISPIOX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

SOCIAL SERVICES - BLOCK FUNDED

SCHEDULE 2

	Total Budget 2020	TESI	Basic	Special	GFA	Care / MOW	Adult Community Services	Service Delivery	SA and EM Covid	Total 2020	Total 2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE											
GGC	1,634,091	24,180	1,042,023	28,000	9,000	244,206	76,590	96,818	113,274	1,634,091	1,346,347
Other	50,000	-	-	-	-	-	40,906	13,557	-	54,463	40,859
	<u>1,684,091</u>	<u>24,180</u>	<u>1,042,023</u>	<u>28,000</u>	<u>9,000</u>	<u>244,206</u>	<u>117,496</u>	<u>110,375</u>	<u>113,274</u>	<u>1,688,554</u>	<u>1,387,206</u>
EXPENDITURE											
Benefits and programs	1,200,000	15,536	1,136,864	22,957	8,062	-	21,096	-	-	1,204,515	1,098,962
Contract services	15,000	-	-	-	-	1,926	-	4,347	-	6,273	14,039
GGC recovery	-	-	-	5,317	11,141	-	-	-	-	16,458	7,261
Materials and supplies	60,000	-	-	-	-	22,310	25,752	3,331	1,530	52,923	57,175
Travel and workshops	10,000	-	-	-	-	-	616	9,715	-	10,331	7,672
Wages and benefits	320,298	-	-	-	-	182,511	33,730	65,107	304	281,652	323,959
	<u>1,605,298</u>	<u>15,536</u>	<u>1,136,864</u>	<u>28,274</u>	<u>19,203</u>	<u>206,747</u>	<u>81,194</u>	<u>82,500</u>	<u>1,834</u>	<u>1,572,152</u>	<u>1,509,068</u>
REVENUE OVER	78,793	8,644	-94,841	-274	-10,203	37,459	36,302	27,875	111,440	116,402	-121,862
EXPENDITURE											
TRANSFER -	-	-	-	-	-	-	-	-	-	-	-4,376
OTHER FUNDS											
OPENING SURPLUS (DEFICIT)	-78,793	-	-101,899	-	23,106	-	-	-	-	-78,793	47,445
CLOSING SURPLUS (DEFICIT)	-	8,644	-196,740	-274	12,903	37,459	36,302	27,875	111,440	37,609	-78,793

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

SCHEDULE 3

	Total Budget 2020 \$	National Child Benefit \$	Family Violence \$	Total 2020 \$	Total 2019 \$
REVENUE					
GGC	<u>119,884</u>	<u>110,040</u>	<u>9,844</u>	<u>119,884</u>	<u>119,884</u>
EXPENDITURE					
Benefits and programs	10,500	-	11,331	11,331	10,500
Cultural enrichment	9,500	38,935	-	38,935	9,507
Family activities	7,000	12,500	-	12,500	6,040
Lunch program	59,000	39,071	-	39,071	58,637
Nutrition	<u>33,884</u>	<u>24,912</u>	<u>-</u>	<u>24,912</u>	<u>36,943</u>
	<u>119,884</u>	<u>115,418</u>	<u>11,331</u>	<u>126,749</u>	<u>121,627</u>
REVENUE OVER EXPENDITURE	-	-5,378	-1,487	-6,865	-1,743
TRANSFER - OTHER FUNDS	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	<u>6,372</u>	<u>5,288</u>	<u>1,084</u>	<u>6,372</u>	<u>8,115</u>
CLOSING SURPLUS (DEFICIT)	<u>6,372</u>	<u>-90</u>	<u>-403</u>	<u>-493</u>	<u>6,372</u>

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

SCHEDULE 4

	Budget 2020 \$	2020 \$	2019 \$
REVENUE	<u>-</u>	<u>-</u>	<u>13,078</u>
 EXPENDITURE			
Contract services	<u>-</u>	<u>-</u>	<u>13,078</u>
 REVENUE OVER EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
 TRANSFER - OTHER FUNDS	<u>-</u>	<u>-8,009</u>	<u>-</u>
 OPENING SURPLUS (DEFICIT)	<u>8,009</u>	<u>8,009</u>	<u>8,009</u>
 CLOSING SURPLUS (DEFICIT)	<u>8,009</u>	<u>-</u>	<u>8,009</u>

KISPIOX BAND COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE****YEAR ENDED MARCH 31****BRIGHTER FUTURES****SCHEDULE 5**

	Budget 2020	2020	2019
	\$	\$	\$
REVENUE			
Gitxsan Health Society	95,000	94,036	95,455
Other	-	1,500	-
	<u>95,000</u>	<u>95,536</u>	<u>95,455</u>
EXPENDITURE			
Administration	9,500	9,500	9,546
Benefits and programs	15,000	6,517	13,650
Contract services	5,000	3,796	13,013
Insurance	682	779	682
Materials and supplies	15,000	32,035	14,445
Telephone and utilities	4,000	3,614	4,095
Travel and workshops	5,000	5,451	196
Wages and benefits	40,818	46,224	15,362
	<u>95,000</u>	<u>107,916</u>	<u>70,989</u>
REVENUE OVER EXPENDITURE	-	-12,380	24,466
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>155,236</u>	<u>155,236</u>	<u>130,770</u>
CLOSING SURPLUS (DEFICIT)	<u>155,236</u>	<u>142,856</u>	<u>155,236</u>

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

SCHEDULE 6

	Budget 2020 \$	2020 \$	2019 \$
REVENUE	<u>20,000</u>	<u>11,156</u>	<u>22,050</u>
 EXPENDITURE			
Materials and supplies	2,000	405	1,720
Wages and benefits	<u>18,000</u>	<u>10,751</u>	<u>24,488</u>
	<u>20,000</u>	<u>11,156</u>	<u>26,208</u>
 REVENUE OVER EXPENDITURE	-	-	-4,158
 TRANSFER - OTHER FUNDS	-	-	4,158
 OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
 CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>

KISPIOX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

PUBLIC WORKS

	Total Budget 2020 \$	Water Treatment \$	Village Operations \$	Wastewater Operator \$	Mobile Equipment \$	Projects \$	Total 2020 \$	SCHEDULE 7 Total 2019 \$
REVENUE								
GGC								
Regular	290,670	142,369	148,301	-	-	-	290,670	385,758
SWOP	40,500	-	-	40,500	-	-	40,500	40,500
Waste management	82,280	-	82,280	-	-	-	82,280	73,280
Waste water monitoring	5,976	5,976	-	-	-	-	5,976	-
Gixsan Health Society	10,637	-	10,637	-	-	-	10,637	10,637
Other	160,000	-	17,317	-	103,152	76,591	197,060	157,285
	590,063	148,345	258,535	40,500	103,152	76,591	627,123	667,460
EXPENDITURE								
Administration	15,000	7,118	7,415	-	-	-	14,533	19,698
Bad debts	-	-	-	-	-	-	-	133
Contract services	20,000	185	1,906	-	-	23,392	25,483	1,316
Equipment rental /purchase	33,000	-	32,681	-	-	-	32,681	37,981
Fuel	27,000	-	5,035	-	17,587	1,748	24,370	26,735
Insurance	24,000	7,294	7,108	-	9,902	2,705	27,009	23,789
Materials and supplies	66,307	2,669	24,840	-	7,853	3,135	38,497	68,224
Repairs and maintenance	20,000	11,428	6,670	-	13,278	-	31,376	19,213
Telephone and utilities	76,000	20,107	61,707	-	-	-	81,814	75,269
Wages and benefits								
Regular	180,000	4,508	123,216	-	16,822	17,206	161,752	185,538
SWOP	40,500	-	-	40,500	-	-	40,500	40,500
Waste management	75,000	-	82,280	-	-	-	82,280	73,280
Waste water monitoring	-	5,976	-	-	-	-	5,976	-
	576,807	59,285	352,858	40,500	65,442	48,186	566,271	572,676
REVENUE OVER EXPENDITURE	13,256	89,060	-94,323	-	37,710	28,405	60,852	94,784
TRANSFER - OTHER FUNDS	-	-389,995	92,982	-	297,013	-	-	-55,667
OPENING SURPLUS (DEFICIT)	107,710	300,935	1,381	-	-334,723	140,117	107,710	68,593
CLOSING SURPLUS (DEFICIT)	120,966	-	40	-	-	168,522	168,562	107,710

KISPIOX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

FIRE PROTECTION

SCHEDULE 8

	Budget 2020	Total 2020	Total 2019
	\$	\$	\$
REVENUE			
GGC			
Regular	21,409	21,409	23,113
Fire safety and emergency	2,421	2,421	-
Rent and other	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>23,830</u>	<u>23,830</u>	<u>24,113</u>
EXPENDITURE			
Contract services	3,000	1,060	3,161
Fire safety and emergency	1,500	2,421	-
Insurance	4,200	4,288	4,153
Materials and supplies	1,000	1,003	946
Repairs and maintenance	1,500	1,132	23,638
Telephone and utilities	<u>12,630</u>	<u>14,843</u>	<u>19,543</u>
	<u>23,830</u>	<u>24,747</u>	<u>51,441</u>
REVENUE OVER EXPENDITURE	<u>-</u>	<u>-917</u>	<u>-27,328</u>
TRANSFER - OTHER FUNDS	<u>-</u>	<u>-</u>	<u>27,328</u>
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-917</u>	<u>-</u>

KISPIOX BAND COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE****YEAR ENDED MARCH 31****COMMUNITY HALL****SCHEDULE 9**

	Budget 2020	2020	2019
	\$	\$	\$
REVENUE			
GGC	84,010	84,010	61,948
Rent	<u>40,000</u>	<u>32,805</u>	<u>37,045</u>
	<u>124,010</u>	<u>116,815</u>	<u>98,993</u>
EXPENDITURE			
Contract services	1,000	897	1,570
Insurance	9,000	10,125	8,868
Materials and supplies	10,000	9,525	10,000
Repairs and maintenance	12,000	7,941	12,823
Telephone and utilities	25,000	26,615	24,598
Wages and benefits	<u>67,010</u>	<u>52,622</u>	<u>72,920</u>
	<u>124,010</u>	<u>107,725</u>	<u>130,779</u>
REVENUE OVER EXPENDITURE	-	9,090	-31,786
TRANSFER - OTHER FUNDS	-	11,593	-
OPENING SURPLUS (DEFICIT)	<u>-31,786</u>	<u>-31,786</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-31,786</u>	<u>-11,103</u>	<u>-31,786</u>

KISPIOX BAND COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE****YEAR ENDED MARCH 31****BAND HOUSING****SCHEDULE 10**

	Total Budget 2020 \$	2020 \$	2019 \$
REVENUE			
Rent	<u>170,000</u>	<u>164,527</u>	<u>274,263</u>
EXPENDITURE			
Administration	50,000	49,358	-
Bad debts	-	69,628	41,883
Insurance	22,000	21,419	18,759
Mortgage payments	-	-	4,780
Repairs and maintenance	<u>40,000</u>	<u>26,145</u>	<u>47,861</u>
	<u>112,000</u>	<u>166,550</u>	<u>113,283</u>
REVENUE OVER EXPENDITURE	58,000	-2,023	160,980
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-46,814</u>	<u>-46,814</u>	<u>-207,794</u>
CLOSING SURPLUS (DEFICIT)	<u>11,186</u>	<u>-48,837</u>	<u>-46,814</u>

KISPIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

SOCIAL HOUSING

SCHEDULE 11

	Budget 2020 \$	2020 \$	2019 \$
REVENUE			
CMHC	39,364	39,364	58,641
Rent	73,000	76,480	72,780
Other	-	-	2,119
	<u>112,364</u>	<u>115,844</u>	<u>133,540</u>
EXPENDITURE			
Administration	13,000	13,000	13,000
Audit	5,000	5,000	5,000
Bad debts	-	20,111	14,433
Insurance	8,000	8,568	7,504
Mortgage payments	54,000	53,508	53,321
Repairs and maintenance	3,000	2,860	3,359
Replacement reserve	13,000	13,000	13,000
	<u>96,000</u>	<u>116,047</u>	<u>109,617</u>
REVENUE OVER EXPENDITURE	16,364	-203	23,923
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>116,833</u>	<u>116,833</u>	<u>92,910</u>
CLOSING SURPLUS (DEFICIT)	<u>133,197</u>	<u>116,630</u>	<u>116,833</u>

KIPXIOX BAND COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31
DAYCARE BUILDING RENTAL

SCHEDULE 12

	Budget 2020 \$	2020 \$	2019 \$
REVENUE			
Rent	<u>7,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURE			
Materials and supplies	7,000	9,828	-
Wages and benefits	<u>-</u>	<u>354</u>	<u>-</u>
	<u>7,000</u>	<u>10,182</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-3,182	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-3,182</u>	<u>-</u>

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

SCHEDULE 13

	Total Budget 2020 \$	Skeena Eco Expeditions \$	Halliday Ranch \$	Bingo \$	Total 2020 \$	Total 2019 \$
REVENUE						
GGC	-	-	-	-	-	74,677
Other	33,000	30,203	9,070	33,239	72,512	32,536
	<u>33,000</u>	<u>30,203</u>	<u>9,070</u>	<u>33,239</u>	<u>72,512</u>	<u>107,213</u>
EXPENDITURE						
Contract services	1,000	1,329	30	-	1,359	1,000
Insurance	1,500	389	779	-	1,168	1,359
Materials and supplies	10,000	13,509	3,182	1,070	17,761	32,498
Payouts	-	-	-	20,576	20,576	-
Telephone and utilities	5,200	4,586	-	-	4,586	5,050
Wages and benefits	15,300	45,453	8,993	-	54,446	67,524
	<u>33,000</u>	<u>65,266</u>	<u>12,984</u>	<u>21,646</u>	<u>99,896</u>	<u>107,431</u>
REVENUE OVER EXPENDITURE	-	-35,063	-3,914	11,593	-27,384	-218
TRANSFER - OTHER FUNDS	-	-	-	-11,593	-11,593	218
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>-</u>	<u>-35,063</u>	<u>-3,914</u>	<u>-</u>	<u>-38,977</u>	<u>-</u>

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

FORESTRY

SCHEDULE 14

	Budget 2020 \$	2020 \$	2019 \$
REVENUE			
GGC	49,000	49,000	-
Contract	<u>350,000</u>	<u>425,678</u>	<u>344,443</u>
	<u>399,000</u>	<u>474,678</u>	<u>344,443</u>
EXPENDITURE			
Bad debts	-	-	8,641
Contract services	-	53,717	7,906
Equipment rental and purchases	-	18,334	2,666
Fuel	25,000	26,157	30,584
Insurance	-	462	4,730
Materials and supplies	5,000	19,577	13,924
Repairs and maintenance	5,000	1,983	4,091
Wages and benefits	<u>315,000</u>	<u>321,915</u>	<u>315,790</u>
	<u>350,000</u>	<u>442,145</u>	<u>388,332</u>
REVENUE OVER EXPENDITURE	49,000	32,533	-43,889
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>-81,125</u>	<u>-81,125</u>	<u>-37,236</u>
CLOSING SURPLUS (DEFICIT)	<u>-32,125</u>	<u>-48,592</u>	<u>-81,125</u>

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

GAS BAR

SCHEDULE 15

	Budget 2020 \$	2020 \$	2019 \$
REVENUE			
Fuel	1,650,000	1,179,581	1,594,203
Concession	460,000	454,083	459,769
Tobacco	315,000	301,484	311,368
Other	150,000	125,455	156,337
	<u>2,575,000</u>	<u>2,060,603</u>	<u>2,521,677</u>
EXPENDITURE			
Administration	35,000	35,000	35,000
Bank charges and interest	24,000	22,902	24,303
Cost of sales			
Fuel	1,500,000	997,541	1,468,252
Concession	400,000	399,248	397,856
Tobacco	235,000	214,368	235,883
Other	22,000	18,631	22,021
Insurance	2,388	2,726	2,388
Loyalty cards	21,000	42,135	20,084
Materials and supplies	23,000	29,721	22,632
Repairs and maintenance	24,000	30,947	23,156
Telephone	2,000	1,685	6,074
Travel and workshops	1,500	1,220	-
Utilities	12,000	11,213	11,271
Wages and benefits	255,000	286,761	250,425
	<u>2,556,888</u>	<u>2,094,098</u>	<u>2,519,345</u>
REVENUE OVER EXPENDITURE	18,112	-33,495	2,332
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>2,332</u>	<u>2,332</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	<u>20,444</u>	<u>-31,163</u>	<u>2,332</u>

KISPIOX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CAPITAL - ROADS

SCHEDULE 16

	Budget 2020 \$	2020 \$	2019 \$
REVENUE			
GGC	<u>185,626</u>	<u>185,626</u>	<u>444,979</u>
EXPENDITURE			
Administration	-	9,281	22,249
Contract services	185,626	193,009	418,197
Materials and supplies	-	-	26,994
Wages and benefits	<u>-</u>	<u>-</u>	<u>5,301</u>
	<u>185,626</u>	<u>202,290</u>	<u>472,741</u>
REVENUE OVER EXPENDITURE	-	-16,664	-27,762
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>55,304</u>	<u>55,304</u>	<u>83,066</u>
CLOSING SURPLUS (DEFICIT)	<u>55,304</u>	<u>38,640</u>	<u>55,304</u>

KISPIOX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CAPITAL - GENERAL

SCHEDULE 17

	Total Budget 2020	Dam Decom- missioning	ABE Building	Band Upgrades	Office Upgrades	ACRES	Water Upgrade	Lagoon Repairs	Equipment Purchases
	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
GGC	243,965	-	-	-	-	68,849	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>243,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE									
Administration	-	-	-	-	-	-	-	-	-
Contract services	200,000	-	-	-	-	18,135	-	-	-
Equipment rental/purchase	-	-	-	-	-	-	-	-	-
Fuel	-	-	-	-	-	4,626	-	-	-
Materials and supplies	-	-	-	-	-	4,106	-	680	-
Wages and benefits	43,965	-	-	-	-	14,081	-	14	-
	<u>243,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,948</u>	<u>-</u>	<u>694</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-	-	-	-	27,901	-	-694	-
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	6,893	-6,893	-
OPENING SURPLUS (DEFICIT)	69,037	36,484	-16,647	-39,343	-39,343	89,941	-6,893	50,578	-2,701
CLOSING SURPLUS (DEFICIT)	69,037	36,484	-16,647	-39,343	-39,343	117,842	-	42,991	-2,701

KISPIOX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CAPITAL - GENERAL

SCHEDULE 17 (continued)

	Water Well Investigation	Seniors Project	Ansplaywx School Parking	P&ID Funding	Other	Total 2020	Total 2019
	\$	\$	\$	\$	\$	\$	\$
REVENUE							
GGC	175,116	-	-	-	-	243,965	1,111,635
Other	-	-	-	-	-	-	84,000
	<u>175,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>243,965</u>	<u>1,195,635</u>
EXPENDITURE							
Administration	8,756	-	3,050	-	-	11,806	49,713
Contract services	118,110	-	41,425	-	-	177,670	801,659
Equipment rental/purchase	-	-	-	-	-	-	98,015
Fuel	-	-	-	-	-	4,626	1,542
Materials and supplies	25,222	-	-	-	-	30,008	77,281
Wages and benefits	699	-	-	-	-	14,794	89,238
	<u>152,787</u>	<u>-</u>	<u>44,475</u>	<u>-</u>	<u>-</u>	<u>238,904</u>	<u>1,117,448</u>
REVENUE OVER EXPENDITURE	22,329	-	-44,475	-	-	5,061	78,187
TRANSFER OTHER FUNDS	-	-	-	4,269	-	4,269	50,350
OPENING SURPLUS (DEFICIT)	-32,388	-40,876	44,475	-4,269	19,201	97,562	-30,975
CLOSING SURPLUS (DEFICIT)	-10,059	-40,876	-	-	19,201	106,892	97,562

KISPIX BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CAPITAL - HOUSING

SCHEDULE 18

	Total Budget 2020	Renovations	New Building Construction	Chimney Replacement	Roof/Water Replacement	Sixplex A6 Renovation	Elders Emergency	Housing Inventory	Total 2020	Total 2019
REVENUE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GGC										
Regular	285,087	243,272	41,815	-	-	-	-	-	285,087	891,515
Investment funds	-	-	-	-	-	-	-	-	-	50,000
Other	-	-	-	-	-	-	-	-	-	2,000
	<u>285,087</u>	<u>243,272</u>	<u>41,815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,087</u>	<u>943,515</u>
EXPENDITURE										
Contract services	70,000	59,382	8,852	-	-	-	2,320	-	70,554	731,900
Materials and supplies	150,000	136,893	309	-	-	-	3,912	-	141,114	153,259
Wages and benefits	65,087	78,790	-	-	-	-	-	-	78,790	89,481
	<u>285,087</u>	<u>275,065</u>	<u>9,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,232</u>	<u>-</u>	<u>290,458</u>	<u>974,640</u>
REVENUE OVER EXPENDITURE	-	-31,793	32,654	-	-	-	-6,232	-	-5,371	-31,125
TRANSFER - OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
OPENING SURPLUS (DEFICIT)	-232,305	-189,898	-6,999	-15,640	8,191	953	44,599	-37,015	-226,934	-195,809
CLOSING SURPLUS (DEFICIT)	-232,305	-221,691	25,655	-15,640	8,191	953	38,367	-37,015	-232,305	-226,934

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

SCHEDULE 19

	Budget 2020	2020	2019
	\$	\$	\$
REVENUE			
BC FN Gaming Revenue Sharing LP	<u>-</u>	<u>646,562</u>	<u>-</u>
EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	<u>-</u>	<u>646,562</u>	<u>-</u>
TRANSFER - OTHER FUNDS	<u>-</u>	<u>-250,000</u>	<u>-</u>
OPENING SURPLUS (DEFICIT)	<u>510,278</u>	<u>510,278</u>	<u>510,278</u>
CLOSING SURPLUS (DEFICIT)	<u>510,278</u>	<u>906,840</u>	<u>510,278</u>

REVIEW ENGAGEMENT REPORT TO THE MEMBERSHIP OF THE KISPLOX BAND

Report on the Schedule

We have reviewed the Schedule of Remuneration and Expenses – Elected Officials of the Kisplox Band for the year ended March 31, 2020.

Management's Responsibility for the Schedule

Management has approved this schedule that is prepared in accordance with Canadian generally accepted accounting principles. Management is responsible for implementing internal controls necessary to enable the preparation of a schedule that is free of material misstatements, whether due to fraud or error.

Our Independent Review Responsibility

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

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

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

Conclusion

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

Terrace, BC
October 7, 2020



CARLYLE SHEPHERD & CO.
CHARTERED PROFESSIONAL ACCOUNTANTS



KISPIOX BAND COUNCIL**SCHEDULE OF REMUNERATION AND EXPENSES****ELECTED OFFICIALS****YEAR ENDED MARCH 31, 2020**

Name	Position	Number of Months	Honoraria	Expenses	Wages	Total
			\$	\$	\$	\$
Cameron Stevens	Chief	8	8,300	5,475	-	13,775
Charlie Hillis	Councillor	4	1,200	-	-	1,200
Cheryl Williams	Councillor	12	3,100	-	-	3,100
Darlene Clayton	Councillor	12	4,900	1,314	-	6,214
Gwen Simms	Councillor	8	4,700	3,506	-	8,206
Heather Harris	Councillor	8	5,000	3,325	-	8,325
Jordon Muldoe	Councillor	8	5,400	1,561	-	6,961
Kevin Stevens	Councillor	12	9,100	1,020	-	10,120
Lance Stevens	Councillor	8	4,200	724	-	4,924
Lorne Wilson	Councillor	4	2,000	-	52,126	54,126
Louise Johnson	Chief	4	3,300	-	-	3,300
Rosalind Starr	Councillor	4	550	-	-	550
Stu Barnes	Councillor	12	3,700	-	-	3,700
Victor Stevens	Councillor	8	3,400	-	-	3,400
Total			<u>58,850</u>	<u>16,924</u>	<u>52,126</u>	<u>127,900</u>

REVIEW ENGAGEMENT REPORT TO THE MEMBERSHIP OF THE KISPLOX BAND

Report on the Schedule

We have reviewed the Schedule of Remuneration and Expenses – Management of the Kisplox Band for the year ended March 31, 2020.

Management's Responsibility for the Schedule

Management has approved this schedule that is prepared in accordance with Canadian generally accepted accounting principles. Management is responsible for implementing internal controls necessary to enable the preparation of a schedule that is free of material misstatements, whether due to fraud or error.

Our Independent Review Responsibility

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

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

Conclusion

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

Terrace, BC
October 7, 2020



KISPIOX BAND COUNCIL
SCHEDULE OF REMUNERATION AND EXPENSES
MANAGEMENT
YEAR ENDED MARCH 31, 2020

Administration	Number of Months	Remuneration \$	Expenses \$	Total \$
K. Morgan	6	<u>57,462</u>	<u>5,129</u>	<u>62,591</u>