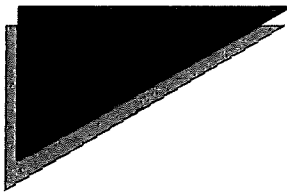


**Vohora** LLP  
*CPAs & Business Advisors*

**GLEN VOWELL BAND COUNCIL**

**FINANCIAL STATEMENTS**

**MARCH 31, 2023**



**Vohora** LLP  
*CPAs & Business Advisors*

**GLEN VOWELL BAND COUNCIL**  
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**MARCH 31, 2023**

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING  
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**GLEN VOWELL BAND COUNCIL**  
**MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**  
**YEAR ENDED MARCH 31, 2023**

The financial statements of the Glen Vowell 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 Glen Vowell 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.

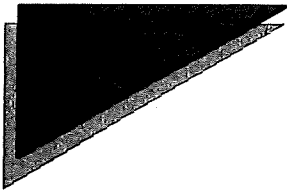
The Band Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

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 Vohora LLP in accordance with Canadian generally accepted auditing standards on behalf of the Members. Vohora LLP has full access to the Chief and Council.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
Councillor



**Vohora** LLP  
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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Glen Vowell Band Council

*Report on the Financial Statements*

*Opinion*

We have audited the financial statements of Glen Vowell Band Council (the band council), which comprise the statement of financial position as at March 31, 2023, and the statements of financial activities, changes in net financial assets 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, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

*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 band council 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.

*Other Matter*

The financial statements for the year ended March 31, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on October 24, 2022.

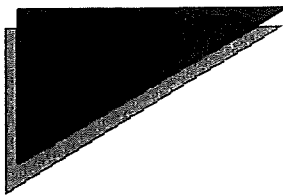
*Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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 band council'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 band council or to cease operations, or has no realistic alternative but to do so.

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





**Vohora** LLP  
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## INDEPENDENT AUDITOR'S REPORT *(continued)*

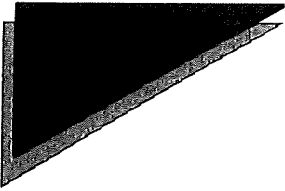
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### *Auditor's Responsibilities for the Audit of the Financial Statements*

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 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 band council'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 band council'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 band council 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.



**Vohora** LLP  
*CPAs & Business Advisors*

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**INDEPENDENT AUDITOR'S REPORT** *(continued)*

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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.

Terrace, BC  
November 23, 2023

Chartered Professional Accountants

GLEN VOWELL BAND COUNCIL

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MARCH 31

	2023	2022
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	3,826,059	2,238,176
Accounts receivable (note 2)	890,764	450,841
Inventory (note 1)	8,590	8,003
Ottawa Trust funds (note 3)	<u>43,126</u>	<u>40,933</u>
	<u>4,768,539</u>	<u>2,737,953</u>
<b>LIABILITIES</b>		
Accounts payable and accruals (note 4)	529,806	164,139
Deferred revenue (note 1 and 5)	394,012	312,568
Long-term debt	<u>-</u>	<u>6,724</u>
	<u>923,818</u>	<u>483,431</u>
<b>NET FINANCIAL ASSETS</b>	<u>3,844,721</u>	<u>2,254,522</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenditures	44,961	41,752
Property and equipment (notes 1 and 6)	<u>9,924,286</u>	<u>8,520,834</u>
	<u>13,813,968</u>	<u>10,817,108</u>
<b>BAND POSITION</b>		
Surplus (note 7)	3,846,556	2,255,341
Equity in property and equipment (note 8)	9,924,286	8,520,834
Ottawa Trust funds (note 3)	<u>43,126</u>	<u>40,933</u>
	<u>13,813,968</u>	<u>10,817,108</u>

APPROVED BY THE COUNCIL

\_\_\_\_\_ Chief Councillor

\_\_\_\_\_ Councillor

**GLEN VOWELL BAND COUNCIL**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

	Unaudited Budget		
	2023	2023	2022
	\$	\$	\$
<b>REVENUE</b>			
GGC	4,204,419	4,204,419	3,357,348
BC FN Gaming Revenue Sharing LP	203,676	476,254	203,676
CMHC	505,250	524,505	1,085,227
First Nation Education Steering Committee	367,128	826,370	367,128
First Nation Health Authority	62,557	204,451	62,557
Gitksan Health Society	79,584	89,973	79,584
Gitksan Child and Family Social Services	-	-	320,000
ISC	-	-	26,096
Province of BC	498,669	279,842	498,669
Rental	164,250	175,209	164,250
Tricorp	37,472	15,405	37,472
Ottawa Trust funds	1,693	2,193	1,693
Other	817,756	1,355,869	817,756
	<u>6,942,454</u>	<u>8,154,490</u>	<u>7,021,456</u>
<b>EXPENDITURE</b>			
Amortization	339,413	476,390	339,413
Band Support	880,136	1,076,592	880,136
Brighter Futures	60,959	84,635	60,959
Capital Housing/Projects	64,479	186,886	64,479
Community Infrastructure	459,968	553,104	459,968
Community Project Funds	20,904	161,363	20,904
Economic Development	609,539	786,904	609,539
Education	972,432	887,858	972,432
Social Services	1,151,346	943,898	1,151,346
	<u>4,559,176</u>	<u>5,157,630</u>	<u>4,559,176</u>
<b>REVENUE OVER EXPENDITURE</b>	2,383,278	2,996,860	2,462,280
<b>OPENING POSITION</b>	<u>10,817,108</u>	<u>10,817,108</u>	<u>8,354,828</u>
<b>CLOSING POSITION</b>	<u>13,200,386</u>	<u>13,813,968</u>	<u>10,817,108</u>



**GLEN VOWELL BAND COUNCIL**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Revenue over expenditure	2,996,860	2,462,280
Amortization	476,390	339,413
Accounts receivable	-439,923	-29,466
Deferred revenue	81,444	-1,015,469
Inventory	-587	-424
Ottawa Trust funds	-2,193	-1,693
Prepaid expenditures	-3,209	-14,016
Accounts payable and accruals	<u>365,667</u>	<u>-82,803</u>
	<u>3,474,449</u>	<u>1,657,822</u>
<b>FINANCING ACTIVITIES</b>		
Long-term debt	<u>-6,724</u>	<u>-19,992</u>
<b>INVESTING ACTIVITIES</b>		
Property and equipment additions	<u>-1,879,842</u>	<u>-2,358,790</u>
<b>CHANGE IN CASH</b>	1,587,883	-720,960
<b>OPENING CASH BALANCE</b>	<u>2,238,176</u>	<u>2,959,136</u>
<b>CLOSING CASH BALANCE</b>	<u>3,826,059</u>	<u>2,238,176</u>

**GLEN VOWELL BAND COUNCIL**

**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**

**YEAR ENDED MARCH 31**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Revenue over expenditure	2,996,860	2,462,280
Amortization	476,390	339,413
Property and equipment	-1,879,842	-2,358,790
Prepaid expenditures	<u>-3,209</u>	<u>-14,016</u>
Change in the year	1,590,199	428,887
Opening net financial assets	<u>2,254,522</u>	<u>1,825,635</u>
Closing net financial assets	<u>3,844,721</u>	<u>2,254,522</u>

**GLEN VOWELL BAND COUNCIL**

**NOTES**

**MARCH 31, 2023**

**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 (ISC) which include compliance with Canadian public sector accounting standards.

The Band maintains the following funds 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.
- Ottawa Trust fund reports the trust funds owned by the Band and held by the federal government.

b) Reporting Entity

The Band's reporting entity includes Sik-e-Dakh Development Corporation that has been fully consolidated on a line-by-line basis.

c) Inventory

Inventory is valued at cost.

d) Accrual Accounting

Government grants and subsidy revenue are recognized as the Band becomes entitled to the funding under the applicable agreement. Funding from external parties restricted by agreement or legislation is reported as deferred revenue until used for the purposes specified.

Interest and other income are recognized when earned.

Expenditures are reported in the period the goods or services are rendered or products received.

**GLEN VOWELL BAND COUNCIL**

**NOTES**

**MARCH 31, 2023**

e) Property and Equipment

Property and equipment are reported at cost and are amortized using the declining balance method, at the following annual rates:

Buildings	4%
Engineered structures	4%
Equipment	20%

f) Use of Estimates

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

g) 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.

h) Recognition of Revenue and Expenditures

Revenue is recorded in the period in which the transaction 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. Other revenue is recognized when earned.

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

**GLEN VOWELL BAND COUNCIL**

**NOTES**

**MARCH 31, 2023**

**2. ACCOUNTS RECEIVABLE**

	2023	2022
CMHC	\$ 505,250	\$ -
FNESC	163,847	63,643
Trade and other	256,315	400,874
Rent	27,117	21,396
Allowance for doubtful accounts	<u>-61,765</u>	<u>-35,072</u>
	<u>\$ 890,764</u>	<u>\$ 450,841</u>

**3. OTTAWA TRUST FUNDS**

ISC 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	2023	2022
Opening balance	\$ 22,942	\$ 17,991	\$ 40,933	\$ 39,240
Interest	<u>-</u>	<u>2,193</u>	<u>2,193</u>	<u>1,693</u>
	<u>\$ 22,942</u>	<u>\$ 20,184</u>	<u>\$ 43,126</u>	<u>\$ 40,933</u>

**4. ACCOUNTS PAYABLES AND ACCRUALS**

	2023	2022
Trade payables and accruals	\$ 475,192	\$ 141,013
Governmental payables	40,557	12,957
Wages and benefits	<u>14,057</u>	<u>10,169</u>
	<u>\$ 529,806</u>	<u>\$ 164,139</u>

**5. DEFERRED REVENUE**

	2023	2022
Adult Learning	\$ 203,936	\$ 214,122
Dim Sa Daxgyat'im Project	190,076	
Land Based Programs	<u>-</u>	<u>98,446</u>
	<u>\$ 394,012</u>	<u>\$ 312,568</u>

GLEN VOWELL BAND COUNCIL

NOTES

MARCH 31, 2023

6. PROPERTY AND EQUIPMENT

	Cost			Accumulated Amortization			Net Book Value			
	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Annual Amortization	Disposals	Closing Balance	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	7,609,966	1,614,320	-	9,224,286	2,307,506	249,282	-	2,556,788	6,667,498	5,302,460
Engineered structures	5,344,388	198,655	-	5,543,043	2,570,434	124,850	-	2,695,284	2,847,759	2,773,954
Equipment	<u>1,364,530</u>	<u>66,867</u>	<u>19,195</u>	<u>1,412,202</u>	<u>920,110</u>	<u>102,258</u>	<u>19,195</u>	<u>1,003,173</u>	<u>409,029</u>	<u>444,420</u>
	<u>14,318,884</u>	<u>1,879,842</u>	<u>19,195</u>	<u>16,179,531</u>	<u>5,798,050</u>	<u>476,390</u>	<u>19,195</u>	<u>6,255,245</u>	<u>9,924,286</u>	<u>8,520,834</u>

**GLEN VOWELL BAND COUNCIL**

**NOTES**

**MARCH 31, 2023**

**7. SURPLUS (DEFICIT)**

	<b>2023</b>	<b>2022</b>
Band Support	\$ 913,394	\$ 664,295
Brighter Futures	29,687	44,510
Capital Housing/Projects	1,054,081	-431,412
Community Infrastructure	128,213	274,729
Community Project Funds	394,781	908,932
Economic Development	333,911	201,305
Education	540,107	317,708
Social Services	<u>452,382</u>	<u>275,274</u>
	<u>\$ 3,846,556</u>	<u>\$ 2,255,341</u>

**8. EQUITY IN PROPERTY AND EQUIPMENT**

	<b>2023</b>	<b>2022</b>
Opening balance	\$ 8,520,834	\$ 6,501,457
Contributions from operations	1,879,842	2,358,790
Amortization	<u>-476,390</u>	<u>-339,413</u>
Closing balance	<u>\$ 9,924,286</u>	<u>\$ 8,520,834</u>

**9. 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:

GLEN VOWELL BAND COUNCIL

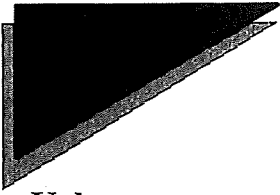
NOTES

MARCH 31, 2023

9. SEGMENT DISCLOSURE (continued)

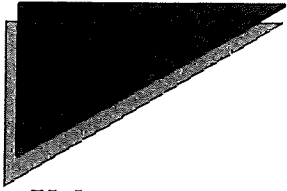
	Budget Total 2023	Band Support	Brighter Futures	Capital Housing/ Projects	Community Infrastructure	Community Project Funds	Economic Development	Education	Social Services	Amortization	Total 2023	Total 2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue												
GGC	4,204,419	484,994	-	1,626,706	362,027	-	167,713	325,503	1,237,476	-	4,204,419	3,357,348
BC FN Gaming Revenue Sharing LP	203,676	476,254	-	-	-	-	-	-	-	-	476,254	203,676
CMHC	505,250	19,255	-	505,250	-	-	-	-	-	-	524,505	1,085,227
FNESC	367,128	43,525	-	-	25,046	-	238,664	519,135	-	-	826,370	367,128
FNHA	62,557	185,451	-	-	-	-	19,000	-	-	-	204,451	62,557
Gixsan Health Society	79,584	-	56,612	-	33,361	-	-	-	-	-	89,973	79,584
Gixsan Child and Family Social Services	-	-	-	-	-	-	-	-	-	-	-	320,000
ISC	-	-	-	-	-	-	-	-	-	-	-	26,096
Province of BC	498,669	-	1,500	-	-	-	-	248,342	30,000	-	279,842	498,669
Rental	164,250	28,209	-	-	-	-	147,000	-	-	-	175,209	164,250
Ottawa Trust funds	1,693	2,193	-	-	-	-	-	-	-	-	2,193	1,693
Tricorp	37,472	-	-	-	-	-	15,405	-	-	-	15,405	37,472
Other	817,756	499,455	11,700	36,211	37,363	113,383	392,189	245,010	20,558	-	1,355,669	817,756
	6,942,454	1,739,336	69,812	2,168,167	432,751	138,429	979,971	1,337,990	1,288,034	-	8,154,490	7,021,456
Expenses												
Amortization	339,413	-	-	-	-	-	-	-	-	476,390	476,390	339,413
Bad debts	14,367	-	-	-	-	-	73,592	-	-	-	73,592	14,367
Bank charges and interest	9,667	11,093	-	-	-	-	136	-	-	-	11,229	9,667
Benefits and programs	1,176,605	5,450	-	-	-	-	-	291,812	704,863	-	1,002,125	1,176,605
Contract services	559,145	192,178	-	-	65,713	63,368	87,161	388,198	-	-	796,618	599,132
COVID	82,560	-	-	-	-	-	-	-	-	-	-	82,560
GGC recovery	50,715	-	-	-	-	-	-	-	-	-	-	50,715
Honoraria	88,600	93,022	-	-	-	-	24,000	-	-	-	117,022	88,600
Insurance	66,650	5,796	-	-	42,658	-	35,022	435	-	-	83,911	66,650
Materials, supplies and other	1,107,902	206,919	39,914	186,886	225,922	97,995	235,777	136,962	135,363	-	1,265,738	1,067,915
Professional services	4,000	125,782	-	-	-	-	-	-	-	-	125,782	50,459
Rent	107,096	18,491	-	-	39,633	-	89,436	-	-	-	147,560	107,096
Repairs and maintenance	110,370	26,041	-	-	50,556	-	3,907	9,255	-	-	89,159	110,370
Telephone and utilities	14,275	83,961	7,661	-	9,090	-	1,652	1,595	13,954	-	118,103	14,275
Travel and workshops	773,332	307,859	36,860	-	119,542	-	236,821	59,601	89,718	-	850,401	773,332
Wages and benefits	4,559,176	1,076,592	84,635	186,886	553,104	161,363	766,904	887,858	943,898	476,390	5,157,630	4,559,176
REVENUE OVER EXPENDITURE	2,383,278	662,744	-14,823	1,981,281	-120,353	-22,934	193,067	450,132	344,136	-476,390	2,996,860	2,462,280
TRANSFERS	-	-389,551	-	865,782	-	-49,879	-80,461	-199,833	-167,028	-	-	-
ANNUAL SURPLUS (DEFICIT)	2,383,278	273,163	-14,823	2,848,063	-120,353	-72,813	132,606	250,299	177,108	-476,390	2,996,860	2,462,280





**Vohora** LLP  
*CPAs & Business Advisors*

**GLEN VOWELL BAND COUNCIL**  
**STATEMENTS OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2023**



**Vohora** LLP  
*CPAs & Business Advisors*

**GLEN VOWELL BAND COUNCIL**

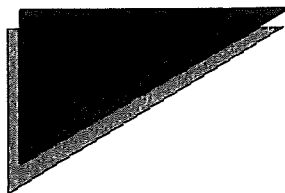
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**YEAR ENDED MARCH 31, 2023**

REVIEW ENGAGEMENT REPORT

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

STATEMENTS OF REVENUE AND EXPENDITURE - SCHEDULES 1 TO 16



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## REVIEW ENGAGEMENT REPORT

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### TO GLEN VOWELL BAND COUNCIL

#### Report on the Statements

We have reviewed the statements of revenue and expenditure of Glen Vowell Band Council for the year ended March 31, 2023. 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 Statements

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 misstatement, whether due to fraud or error.

#### Other Matter

The statements for the year ended March 31, 2022 were reviewed by another accountant who expressed an unmodified opinion on those statements on October 24, 2022.

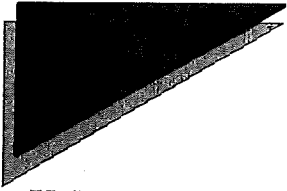
#### Our Independent Review Responsibility

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 these financial statements.





**Vohora** LLP  
*CPAs & Business Advisors*

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**REVIEW ENGAGEMENT REPORT *(continued)***

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**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  
November 23, 2023

Chartered Professional Accountants

GLEN VOWELL BAND COUNCIL

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2023

Fund	Schedule	Opening Surplus (Deficit)	Revenue	Other	Total Current Revenue	Total Current Expenditure	Revenue Over Expenditure	Transfer - Other Funds	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Band Support	1	698,064	376,351	1,252,149	1,628,500	1,068,746	559,754	-278,331	979,487
Emergency Community COVID-19 Funding Education	2	-33,769	108,643	-	108,643	29,717	78,926	-111,250	-66,093
Post Secondary Instructional Support	3	37,294	293,639	-	293,639	268,482	25,157	-44,743	17,708
Targeted Programs	4	4,836	31,864	15,000	46,864	60,596	-13,732	4,900	-3,996
Social Services	5	275,578	-	997,487	997,487	586,680	410,807	-159,990	526,395
Block Funded Targeted Programs	6	217,051	823,371	-	823,371	683,823	139,548	-152,028	204,571
Community Health Promotion	7	6,668	44,791	-	44,791	44,791	-	-	6,668
Community Project Funds	8	51,555	369,314	50,558	419,872	215,284	204,588	-15,000	241,143
Brighter Futures	9	908,932	-	138,429	138,429	602,701	-464,272	-49,879	394,781
Community Infrastructure	10	44,510	-	69,812	69,812	84,635	-14,823	-	29,687
Local Revenue	11	274,729	362,027	70,724	432,751	579,267	-146,516	-	128,213
Job Creation Programs	12	1,471	-	201,185	201,185	178,551	22,634	-	24,105
Slk-E-Dakh Economic Development	13	258,888	-	429,057	429,057	352,452	76,605	-70,695	264,798
Capital Housing Projects	14	-59,054	167,713	182,016	349,729	255,901	93,828	10,234	45,008
	15	-518,005	1,535,533	541,461	2,076,994	1,329,005	747,989	866,782	1,096,766
	16	86,593	91,173	-	91,173	220,451	-129,278	-	-42,685
<b>Total</b>		<b>2,255,341</b>	<b>4,204,419</b>	<b>3,947,878</b>	<b>8,152,297</b>	<b>6,561,082</b>	<b>1,591,215</b>	<b>-</b>	<b>3,846,556</b>

**GLEN VOWELL BAND COUNCIL**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

	BAND SUPPORT											SCHEDULE 1	
	Budget Total 2023	Employee Benefits	Band Support	Safeguard	Housing Admin	Emergency Management	BC Gaming	Old Admin Rental	Health Admin	Total 2023	Total 2022		
<b>REVENUE</b>													
GGC - regular	376,351	7,124	244,227	50,000	75,000	-	-	-	-	376,351	296,424		
BC FN Gaming Revenue Sharing LP	203,676	-	-	-	-	476,254	-	-	-	476,254	203,676		
First Nations Health Authority	-	-	-	-	-	-	-	185,451	-	185,451	-		
FNESC	-	-	43,525	-	-	-	-	-	-	43,525	-		
CMHC	-	-	14,755	-	4,500	-	-	-	-	19,255	-		
Rental	24,000	-	-	-	-	-	28,209	-	28,209	-	24,000		
Other	286,713	4,430	334,769	-	-	62,000	-	98,256	499,455	286,713			
	<u>890,740</u>	<u>11,554</u>	<u>637,276</u>	<u>50,000</u>	<u>79,500</u>	<u>62,000</u>	<u>476,254</u>	<u>283,707</u>	<u>1,628,500</u>	<u>810,813</u>			
<b>EXPENDITURE</b>													
Administration	8,819	-	5,400	5,000	225	4,250	47,038	-	61,913	8,819			
Bank charges and interest	8,458	-	11,093	-	-	-	-	-	11,093	8,458			
Contract services	36,209	-	33,122	-	-	11,634	-	137,038	192,178	36,209			
Council expenses													
Honoraria and per diem	70,600	-	91,222	-	-	-	-	1,800	93,022	70,600			
Travel and workshops	256	-	-	-	-	-	-	15,312	15,312	256			
Equipment purchases	-	-	-	-	-	12,136	-	-	12,136	-			
Insurance	7,111	-	5,796	-	-	-	-	-	5,796	7,111			
Materials and supplies	103,369	-	106,852	2,757	-	14,504	-	20,544	148,668	103,369			
Professional services	50,459	-	119,813	-	-	-	4,011	-	125,782	50,459			
Repairs and maintenance	16,345	-	7,026	-	-	-	11,465	-	18,491	16,345			
Telephone	9,307	-	9,946	87	-	-	-	-	10,033	9,307			
Travel and staff development	11,524	-	52,808	1,475	-	3,450	-	-	68,649	11,524			
Utilities	16,492	-	1,061	-	-	-	14,456	-	15,517	16,492			
Wages and benefits	232,469	4,430	196,941	70,236	2,451	-	-	16,098	290,156	232,469			
	<u>571,418</u>	<u>4,430</u>	<u>641,080</u>	<u>79,555</u>	<u>2,676</u>	<u>45,974</u>	<u>63,923</u>	<u>190,792</u>	<u>1,068,746</u>	<u>571,418</u>			
<b>REVENUE OVER EXPENDITURE</b>													
	319,322	7,124	-3,804	-29,555	76,824	16,026	412,331	92,915	559,754	299,395			
<b>TRANSFER - OTHER FUNDS</b>													
	-	-	56,212	82,473	-37,366	45,350	-425,000	-	-278,331	21,599			
<b>OPENING SURPLUS (DEFICIT)</b>													
	698,064	-93,566	132,221	13,397	18,849	-110	623,699	-	698,064	437,070			
<b>CLOSING SURPLUS (DEFICIT)</b>													
	<u>1,017,386</u>	<u>-86,442</u>	<u>184,829</u>	<u>66,315</u>	<u>56,307</u>	<u>61,266</u>	<u>611,030</u>	<u>92,915</u>	<u>979,487</u>	<u>698,064</u>			

**GLEN VOWELL BAND COUNCIL**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**EMERGENCY COMMUNITY COVID-19 FUNDING**

**SCHEDULE 2**

	Budget Total 2023 \$	Off Reserve \$	Emergency Management Assistance Program \$	Total 2023 \$	Total 2022 \$
<b>REVENUE</b>					
GGC	108,643	5,860	102,783	108,643	264,228
FNHA	1,857	-	-	-	1,857
Other	489	-	-	-	489
	<u>110,989</u>	<u>5,860</u>	<u>102,783</u>	<u>108,643</u>	<u>266,574</u>
<b>EXPENDITURE</b>					
Administration	26,100	-	2,120	2,120	26,100
Assistance	110,700	5,450	-	5,450	110,700
Equipment purchases	16,619	-	2,974	2,974	16,619
Insurance	1,696	-	-	-	1,696
Materials and supplies	44,455	410	569	979	44,455
Repairs and maintenance	2,298	-	-	-	2,298
Utilities	27,073	-	491	491	27,073
Wages and benefits	90,345	-	17,703	17,703	90,345
	<u>319,286</u>	<u>5,860</u>	<u>23,857</u>	<u>29,717</u>	<u>319,286</u>
<b>REVENUE OVER EXPENDITURE</b>	-208,297	-	78,926	78,926	-52,712
<b>TRANSFER - OTHER FUNDS</b>	-	-	-111,250	-111,250	-69,705
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-33,769</u>	<u>-</u>	<u>-33,769</u>	<u>-33,769</u>	<u>88,648</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-242,066</u>	<u>-</u>	<u>-66,093</u>	<u>-66,093</u>	<u>-33,769</u>

**GLEN VOWELL BAND COUNCIL**  
**STATEMENT OF REVENUE AND EXPENDITURE**

YEAR ENDED MARCH 31

EDUCATION - POST SECONDARY

SCHEDULE 3

	Budget Total 2023 \$	Post Secondary \$	Enhanced Post Secondary \$	COVID-19 Post Secondary \$	Total 2023 \$	Total 2022 \$
<b>REVENUE</b>						
GGC	<u>293,639</u>	<u>236,638</u>	<u>28,955</u>	<u>28,046</u>	<u>293,639</u>	<u>221,615</u>
<b>EXPENDITURE</b>						
Allowances, books and tuition	<u>323,024</u>	<u>222,543</u>	<u>28,955</u>	<u>16,984</u>	<u>268,482</u>	<u>323,024</u>
REVENUE OVER EXPENDITURE	-29,385	14,095	-	11,062	25,157	-101,409
TRANSFER - OTHER FUNDS	-	-6,743	-	-38,000	-44,743	351
OPENING SURPLUS (DEFICIT)	<u>37,294</u>	<u>38,894</u>	<u>-</u>	<u>-1,600</u>	<u>37,294</u>	<u>138,352</u>
CLOSING SURPLUS (DEFICIT)	<u>7,909</u>	<u>46,246</u>	<u>-</u>	<u>-28,538</u>	<u>17,708</u>	<u>37,294</u>



**GLEN VOWELL BAND COUNCIL**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**INSTRUCTIONAL SUPPORT**

**SCHEDULE 4**

	<b>Budget Total 2023 \$</b>	<b>K-12 Support Coordinator \$</b>	<b>\$</b>	<b>Total 2023 \$</b>	<b>Total 2022 \$</b>
<b>REVENUE</b>					
GGC	31,864	-	31,864	31,864	31,239
Other	<u>14,000</u>	<u>8,000</u>	<u>7,000</u>	<u>15,000</u>	<u>14,000</u>
	<u>45,864</u>	<u>8,000</u>	<u>38,864</u>	<u>46,864</u>	<u>45,239</u>
<b>EXPENDITURE</b>					
Allowance	13,742	13,210	-	13,210	13,742
Contract services	1,000	-	700	700	1,000
Insurance	282	-	435	435	282
Materials and supplies	6,699	3,036	7,918	10,954	6,699
Telephone	182	-	-	-	182
Travel and workshops	97	-	1,595	1,595	97
Wages and benefits	<u>18,498</u>	<u>-</u>	<u>33,702</u>	<u>33,702</u>	<u>18,498</u>
	<u>40,500</u>	<u>16,246</u>	<u>44,350</u>	<u>60,596</u>	<u>40,500</u>
<b>REVENUE OVER EXPENDITURE</b>	5,364	-8,246	-5,486	-13,732	4,739
<b>TRANSFER - OTHER FUNDS</b>	-	11,000	-6,100	4,900	-60,519
<b>OPENING SURPLUS (DEFICIT)</b>	<u>4,836</u>	<u>1,062</u>	<u>3,774</u>	<u>4,836</u>	<u>60,616</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>10,200</u>	<u>3,816</u>	<u>-7,812</u>	<u>-3,996</u>	<u>4,836</u>

GLEN VOWELL BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

EDUCATION - TARGETED PROGRAMS

SCHEDULE 5

	Budget	Peace Warrior Certificate	Elders Group	Farm School	Adult Learning	Total 2023	Total 2022
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>							
Province of BC	438,669	-	-	248,342	-	248,342	438,669
Tricorp	23,003	-	-	-	-	-	23,003
FNESC	116,836	-	-	138,982	380,153	519,135	116,836
FNHA	50,000	-	-	-	-	-	50,000
Other	183,356	38,000	-	192,010	-	230,010	183,356
	<u>811,864</u>	<u>38,000</u>	<u>-</u>	<u>579,334</u>	<u>380,153</u>	<u>997,487</u>	<u>811,864</u>
<b>EXPENDITURE</b>							
Administration	52,342	5,175	-	34,920	13,434	53,529	52,342
Allowance	77,075	-	-	2,715	7,405	10,120	77,075
Contract services	351,118	-	-	303,498	84,000	387,498	351,118
Materials and supplies	215,889	3,058	-	95,706	1,615	100,379	215,889
Utilities	-	-	-	9,255	-	9,255	-
Wages and benefits	10,543	-	-	25,899	-	25,899	10,543
	<u>706,967</u>	<u>8,233</u>	<u>-</u>	<u>471,993</u>	<u>106,454</u>	<u>586,680</u>	<u>706,967</u>
<b>REVENUE OVER EXPENDITURE</b>	104,897	29,767	-	107,341	273,699	410,807	104,897
<b>TRANSFER - OTHER FUNDS</b>	-	-29,767	75,000	68,476	-273,699	-159,990	24,681
<b>OPENING SURPLUS (DEFICIT)</b>	<u>275,578</u>	<u>165,678</u>	<u>13,987</u>	<u>95,913</u>	<u>-</u>	<u>275,578</u>	<u>146,000</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>380,475</u>	<u>165,678</u>	<u>88,987</u>	<u>271,730</u>	<u>-</u>	<u>526,395</u>	<u>275,578</u>

GLEN VOWELL BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

SOCIAL SERVICES - BLOCK FUNDED

SCHEDULE 6

	Budget Total 2023	Administration	TESI	Basic Needs	Special Needs	COPH	Community Services	Home Emergency Makers	Shelters	Total 2023	Total 2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>											
GGC - regular	607,103	49,058	10,320	465,600	22,000	10,000	10,440	39,685	-	607,103	652,802
- Top up/inflation	216,268	16,380	-	199,888	-	-	-	-	-	216,268	274,100
FNHA	1,000	-	-	-	-	-	-	-	-	-	1,000
	<u>824,371</u>	<u>65,438</u>	<u>10,320</u>	<u>665,488</u>	<u>22,000</u>	<u>10,000</u>	<u>10,440</u>	<u>39,685</u>	<u>-</u>	<u>823,371</u>	<u>927,902</u>
<b>EXPENDITURE</b>											
Administration	-	-	-	11,107	-	-	-	-	-	11,107	-
Assistance	517,017	-	1,500	477,597	75,845	4,035	9,229	-	-	568,206	517,017
COVID	82,560	-	-	-	-	-	-	-	-	-	82,560
GGC recovery	50,715	-	-	-	-	-	-	-	-	-	50,715
Materials and supplies	23,690	630	3,025	-	-	-	-	6,206	4,931	14,792	23,690
Wages and benefits	58,133	48,842	-	-	-	-	-	40,876	-	89,718	58,133
	<u>732,115</u>	<u>49,472</u>	<u>4,525</u>	<u>488,704</u>	<u>75,845</u>	<u>4,035</u>	<u>9,229</u>	<u>47,082</u>	<u>4,931</u>	<u>683,823</u>	<u>732,115</u>
<b>REVENUE OVER EXPENDITURE</b>	92,256	15,966	5,795	176,784	-53,845	5,965	1,211	-7,397	-4,931	139,548	195,787
<b>TRANSFER - OTHER FUNDS</b>	-	-23,000	-12,000	-37,500	-74,528	-8,000	-	3,000	-	-152,028	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>217,051</u>	<u>14,880</u>	<u>6,397</u>	<u>-7,241</u>	<u>192,422</u>	<u>3,741</u>	<u>1,431</u>	<u>235</u>	<u>5,186</u>	<u>217,051</u>	<u>21,264</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>309,307</u>	<u>7,846</u>	<u>192</u>	<u>132,043</u>	<u>64,049</u>	<u>1,706</u>	<u>2,642</u>	<u>-4,162</u>	<u>255</u>	<u>204,571</u>	<u>217,051</u>

YEAR ENDED MARCH 31

SOCIAL SERVICES - TARGETED PROGRAMS

SCHEDULE 7

	Budget Total 2023 \$	Family Violence \$	National Child Benefit \$	Total 2023 \$	Total 2022 \$
<b>REVENUE</b>					
GGC	<u>44,791</u>	<u>3,437</u>	<u>41,354</u>	<u>44,791</u>	<u>49,791</u>
<b>EXPENDITURE</b>					
Cultural enrichment	2,000	-	8,500	8,500	2,000
Home to work	2,231	-	-	-	2,231
Lunch program	43,137	-	29,289	29,289	43,137
Materials and supplies	5,000	3,437	675	4,112	5,000
Parent support	<u>2,479</u>	<u>-</u>	<u>2,890</u>	<u>2,890</u>	<u>2,479</u>
	<u>54,847</u>	<u>3,437</u>	<u>41,354</u>	<u>44,791</u>	<u>54,847</u>
<b>REVENUE OVER EXPENDITURE</b>	-10,056	-	-	-	-5,056
<b>TRANSFER - OTHER FUNDS</b>	-	-	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>6,668</u>	<u>-41</u>	<u>6,709</u>	<u>6,668</u>	<u>11,724</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-3,388</u>	<u>-41</u>	<u>6,709</u>	<u>6,668</u>	<u>6,668</u>

GLEN VOWELL BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

COMMUNITY HEALTH PROMOTION

SCHEDULE 8

	Budget 2023	Solvent Abuse	GCFSS Prevention	Community Health Promotion	Youth Council	Youth Basketball	Community Wellness	Total 2023	Total 2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>									
GGC	369,314	-	-	-	-	-	369,314	369,314	-
FNHA	2,000	-	-	-	-	-	-	-	2,000
Province of BC	60,000	-	-	30,000	-	-	-	30,000	60,000
GCFSS	320,000	-	-	-	-	-	-	-	320,000
Other	10,100	-	6,000	-	-	14,558	-	20,558	10,100
	<u>761,414</u>	<u>-</u>	<u>6,000</u>	<u>30,000</u>	<u>-</u>	<u>14,558</u>	<u>369,314</u>	<u>419,872</u>	<u>392,100</u>
<b>EXPENDITURE</b>									
Administration	20,000	-	-	1,500	-	-	26,165	27,665	20,000
Allowance	87,200	-	300	-	-	-	95,678	95,978	87,200
Materials and supplies	257,184	-	36,502	10,800	1,043	-	29,342	77,687	257,184
Travel	-	-	-	-	-	13,954	-	13,954	-
	<u>364,384</u>	<u>-</u>	<u>36,802</u>	<u>12,300</u>	<u>1,043</u>	<u>13,954</u>	<u>151,185</u>	<u>215,284</u>	<u>364,384</u>
<b>REVENUE OVER EXPENDITURE</b>	397,030	-	-30,802	17,700	-1,043	604	218,129	204,588	27,716
<b>TRANSFER - OTHER FUNDS</b>	-	20,608	-	5,000	5,000	-	-45,608	-15,000	12,134
<b>OPENING SURPLUS (DEFICIT)</b>	51,555	-20,608	55,285	16,878	-	-	-	51,555	11,705
<b>CLOSING SURPLUS (DEFICIT)</b>	448,585	-	24,483	39,578	3,957	604	172,521	241,143	51,555

GLEN VOWELL BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

COMMUNITY PROJECT FUNDS

SCHEDULE 9

	Budget 2023	Land Based Programs	Pre-2011 Surplus	Food Security	Total 2023	Total 2022
REVENUE	\$	\$	\$	\$	\$	\$
GGC	-	-	-	-	-	775,005
FNHA	2,700	-	-	-	-	2,700
FNESC	18,204	25,046	-	-	25,046	18,204
Other	-	85,900	-	27,483	113,383	-
	<u>20,904</u>	<u>110,946</u>	<u>-</u>	<u>27,483</u>	<u>138,429</u>	<u>795,909</u>
<b>EXPENDITURE</b>						
Administration	5,405	8,265	-	-	8,265	5,405
Contract services	-	63,368	-	-	63,368	-
Materials and supplies	15,499	87,787	-	443,281	531,068	15,499
	<u>20,904</u>	<u>159,420</u>	<u>-</u>	<u>443,281</u>	<u>602,701</u>	<u>20,904</u>
<b>REVENUE OVER EXPENDITURE</b>	<b>-20,904</b>	<b>-48,474</b>	<b>-</b>	<b>-415,798</b>	<b>-464,272</b>	<b>775,005</b>
<b>TRANSFER - OTHER FUNDS</b>	<b>-</b>	<b>-16,594</b>	<b>-550,000</b>	<b>516,715</b>	<b>-49,879</b>	<b>-360,239</b>
<b>OPENING SURPLUS (DEFICIT)</b>	<b>908,932</b>	<b>59,761</b>	<b>849,171</b>	<b>-</b>	<b>908,932</b>	<b>494,166</b>
<b>CLOSING SURPLUS (DEFICIT)</b>	<b>888,028</b>	<b>-5,307</b>	<b>299,171</b>	<b>100,917</b>	<b>394,781</b>	<b>908,932</b>

**GLEN VOWELL BAND COUNCIL**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**BRIGHTER FUTURES**

**SCHEDULE 10**

	Budget 2023 \$	2023 \$	2022 \$
<b>REVENUE</b>			
Gitxsan Health Society	46,612	56,612	46,612
Province of BC	-	1,500	-
Other	<u>7,660</u>	<u>11,700</u>	<u>7,660</u>
	<u>54,272</u>	<u>69,812</u>	<u>54,272</u>
 <b>EXPENDITURE</b>			
Administration	-	3,331	-
Materials and supplies	36,349	36,583	36,349
Rent	4,000	-	4,000
Travel and workshops	303	7,861	303
Wages and benefits	<u>20,307</u>	<u>36,860</u>	<u>20,307</u>
	<u>60,959</u>	<u>84,635</u>	<u>60,959</u>
 <b>REVENUE OVER EXPENDITURE</b>	 -6,687	 -14,823	 -6,687
 <b>TRANSFER - OTHER FUNDS</b>	 -	 -	 -
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>44,510</u>	 <u>44,510</u>	 <u>51,197</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>37,823</u>	 <u>29,687</u>	 <u>44,510</u>

GLEN VOWELL BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

COMMUNITY INFRASTRUCTURE

SCHEDULE 11

	Budget Total 2023	Fire Protection	Roads & Bridges	Sanitation & Water	Wastewater Operator	Municipal Services	Recycling & Community Solid Waste	Buildings	Total 2023	Total 2022	\$
<b>REVENUE</b>											
GGC - regular	333,602	21,837	85,424	90,209	-	-	59,190	76,942	333,602	392,596	
GGC - ICMS #9-00130906	28,425	-	28,425	-	-	-	-	-	28,425	-	
GGC - ICMS #9-00130005	-	-	-	-	-	-	-	-	-	94,045	
Gitksan Health Society	32,972	-	-	33,361	-	-	-	-	33,361	32,972	
FNESC	25,000	-	-	-	-	-	-	-	-	25,000	
Other	48,597	1,400	2,000	23,483	-	-	2,815	7,665	37,363	48,597	
	<u>468,596</u>	<u>23,237</u>	<u>115,849</u>	<u>147,053</u>	<u>-</u>	<u>-</u>	<u>62,005</u>	<u>84,607</u>	<u>432,751</u>	<u>593,210</u>	

EXPENDITURE

Administration	13,575	-	15,000	1,366	-	-	-	5,919	7,694	29,979	13,575
Contract services	122,617	-	46,821	1,480	-	-	-	16,121	1,291	65,713	122,617
Equipment purchases	198,905	-	-	-	-	-	-	-	-	-	198,905
Fuel	9,211	1,150	11,348	2,004	-	-	3,406	-	-	17,908	9,211
Insurance	29,229	11,854	8,708	7,075	7,359	-	-	-	7,662	42,658	29,229
Materials and supplies	107,889	5,577	87,278	27,846	-	-	10,403	73,094	204,198	107,889	
Repairs and maintenance	48,080	5,080	18,986	9,996	-	-	-	5,571	39,633	48,080	
Travel and training	1,391	-	279	386	-	-	-	8,415	9,080	1,391	
Utilities and telephone	55,442	23,665	11,025	15,866	-	-	-	-	50,556	55,442	
Wages and benefits	92,690	-	81,583	27,564	-	-	10,395	-	119,542	92,690	
	<u>679,029</u>	<u>47,326</u>	<u>281,028</u>	<u>93,583</u>	<u>7,359</u>	<u>-</u>	<u>54,659</u>	<u>95,312</u>	<u>579,267</u>	<u>679,029</u>	

REVENUE OVER EXPENDITURE -210,433 -24,089 -165,179 53,470 -7,359 - - 7,346 -10,705 -146,516 -85,819

TRANSFER - OTHER FUNDS - - 112,165 -90,000 16,014 - -30,000 -8,179 - 206,617

OPENING SURPLUS (DEFICIT) 274,729 14,052 71,368 87,160 - -16,014 108,826 9,337 274,729 153,931

CLOSING SURPLUS (DEFICIT) 64,296 -10,037 18,354 50,630 -7,359 - 86,172 -9,547 128,213 274,729



**GLEN VOWELL BAND COUNCIL**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**

	<b>LOCAL REVENUE</b>		<b>SCHEDULE 12</b>
	<b>Budget 2023</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
Tobacco sales	110,859	201,185	110,859
<b>EXPENDITURE</b>			
Tobacco purchases	102,771	178,551	102,771
<b>REVENUE OVER EXPENDITURE</b>	8,088	22,634	8,088
<b>TRANSFER - OTHER FUNDS</b>	-	-	-6,617
<b>OPENING SURPLUS (DEFICIT)</b>	1,471	1,471	-
<b>CLOSING SURPLUS (DEFICIT)</b>	9,559	24,105	1,471

**GLEN VOWELL BAND COUNCIL**  
**STATEMENT OF REVENUE AND EXPENDITURE**

YEAR ENDED MARCH 31

JOB CREATION PROGRAMS

SCHEDULE 13

	Budget Total 2023 \$	Youth Employment \$	Community Garden \$	Total 2023 \$	Total 2022 \$
<b>REVENUE</b>					
GGC	-	-	-	-	27,000
ISC	26,096	-	-	-	26,096
FNESC	207,088	166,040	72,624	238,664	207,088
FNHA	5,000	-	19,000	19,000	5,000
Tricorp	14,469	15,405	-	15,405	14,469
Other	<u>150,982</u>	<u>-</u>	<u>155,988</u>	<u>155,988</u>	<u>150,982</u>
	<u>403,635</u>	<u>181,445</u>	<u>247,612</u>	<u>429,057</u>	<u>430,635</u>
<b>EXPENDITURE</b>					
Administration	68,029	5,591	8,073	13,664	68,029
Contract services	43,613	-	85,541	85,541	43,613
Materials and supplies	25,436	946	27,028	27,974	25,436
Wages and benefits	<u>232,621</u>	<u>129,400</u>	<u>95,873</u>	<u>225,273</u>	<u>232,621</u>
	<u>369,699</u>	<u>135,937</u>	<u>216,515</u>	<u>352,452</u>	<u>369,699</u>
<b>REVENUE OVER EXPENDITURE</b>	33,936	45,508	31,097	76,605	60,936
<b>TRANSFER - OTHER FUNDS</b>	-	23,000	-93,695	-70,695	27,672
<b>OPENING SURPLUS (DEFICIT)</b>	<u>258,888</u>	<u>87,538</u>	<u>171,350</u>	<u>258,888</u>	<u>170,280</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>292,824</u>	<u>156,046</u>	<u>108,752</u>	<u>264,798</u>	<u>258,888</u>

**GLEN VOWELL BAND COUNCIL**  
**STATEMENT OF REVENUE AND EXPENDITURE**

YEAR ENDED MARCH 31

SIK-E-DAKH ECONOMIC DEVELOPMENT

SCHEDULE 14

	Budget Total 2023 \$	Economic Development \$	Rental Unit \$	Total 2023 \$	Total 2022 \$
<b>REVENUE</b>					
GGC - regular	67,168	31,901	35,267	67,168	31,276
GGC - ICMS #9-00130702	49,345	-	49,345	49,345	-
GGC - project	51,200	51,200	-	51,200	-
Rental	140,250	-	147,000	147,000	140,250
Other	-	35,016	-	35,016	-
	<u>307,963</u>	<u>118,117</u>	<u>231,612</u>	<u>349,729</u>	<u>171,526</u>
 <b>EXPENDITURE</b>					
Administration	14,000	3,200	8,460	11,660	14,000
Bad debts	14,387	-	73,592	73,592	14,387
Bank charges and interest	1,209	136	-	136	1,209
Contract services	4,588	-	1,620	1,620	4,588
Council expenses					
Honoraria and per diem	18,000	24,000	-	24,000	18,000
Insurance	30,332	-	35,022	35,022	30,332
Materials and supplies	97,376	945	2,983	3,928	97,376
Repairs and maintenance	40,373	18,454	70,982	89,436	40,373
Travel and training	704	522	1,130	1,652	704
Utilities	1,874	38	3,269	3,307	1,874
Wages and benefits	17,726	-	11,548	11,548	17,726
	<u>240,569</u>	<u>47,295</u>	<u>208,606</u>	<u>255,901</u>	<u>240,569</u>
<b>REVENUE OVER EXPENDITURE</b>	67,394	70,822	23,006	93,828	-69,043
<b>TRANSFER - OTHER FUNDS</b>	-	41,392	-31,158	10,234	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-59,054</u>	<u>-85,259</u>	<u>26,205</u>	<u>-59,054</u>	<u>9,989</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>8,340</u>	<u>26,955</u>	<u>18,053</u>	<u>45,008</u>	<u>-59,054</u>

GLEN VOWELL BAND COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31

CAPITAL - HOUSING

SCHEDULE 15

	Budget 2023	\$	RHI Six-Plex Renovations	\$	Tiny Homes	\$	4 x 4 plex Renovations	\$	Elders Renovations	\$	2023	2022
	\$		\$		\$		\$		\$		\$	\$
<b>REVENUE</b>												
GGC	1,415,654		6,403		409,251		1,000,000		-		1,415,654	120,647
GGC - ICMS #9-00130530	119,879		119,879		-		-		-		119,879	-
CMHC	505,250		477,900		-		-		27,350		505,250	1,085,227
Other	5,000		36,211		-		-		-		36,211	5,000
	<u>2,045,783</u>		<u>640,393</u>		<u>409,251</u>		<u>1,000,000</u>		<u>27,350</u>		<u>2,076,994</u>	<u>1,210,874</u>
<b>EXPENDITURE</b>												
Materials and contract services	1,952,094		670,110		486,423		51,000		27,350		1,329,005	1,952,094
	<u>1,952,094</u>		<u>670,110</u>		<u>486,423</u>		<u>51,000</u>		<u>27,350</u>		<u>1,329,005</u>	<u>1,952,094</u>
<b>REVENUE OVER EXPENDITURE</b>	93,689		-29,717		-94,122		949,000		-		747,989	-741,220
<b>TRANSFER - OTHER FUNDS</b>	-		740,000		-3,218		130,000		-		866,782	204,026
<b>OPENING SURPLUS (DEFICIT)</b>	-518,005		-682,780		164,775		-		-		-518,005	19,189
<b>CLOSING SURPLUS (DEFICIT)</b>	-424,316		27,503		67,435		949,000		-		1,096,766	-518,005

**GLEN VOWELL BAND COUNCIL**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**CAPITAL - PROJECTS**

**SCHEDULE 16**

	Budget 2023 \$	2023 \$	2022 \$
<b>REVENUE</b>			
GGC			
Subdivision	60,000	60,000	-
Feasibility study - ICMS #9-00129767	9,463	9,463	-
Community waste water system	<u>21,710</u>	<u>21,710</u>	<u>126,580</u>
	<u>91,173</u>	<u>91,173</u>	<u>126,580</u>
<b>EXPENDITURE</b>			
Subdivision	-	94,771	-
Feasibility study - #9-00129767	-	9,463	-
Community waste water system	<u>39,987</u>	<u>116,217</u>	<u>39,987</u>
	<u>39,987</u>	<u>220,451</u>	<u>39,987</u>
<b>REVENUE OVER EXPENDITURE</b>	51,186	-129,278	86,593
<b>TRANSFER - OTHER FUNDS</b>	-	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>86,593</u>	<u>86,593</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>137,779</u>	<u>-42,685</u>	<u>86,593</u>

