

Ahousaht
Schedules of Revenue and Expenses
March 31, 2023

To Chief and Council of Ahousaht First Nation:

On the basis of information provided by management, we have compiled the program schedules of revenue and expenses (the “Schedules”) for the year ended March 31, 2023.

Management is responsible for the accompanying Schedules, including the accuracy and completeness of the underlying information used to compile it.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the Schedules.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion or provide any form of assurance on the Schedules.

Readers are cautioned that the Schedules may not be appropriate for their purposes.

Nanaimo, BC

March 12, 2024



Chartered Professional Accountants

Note 1 – Basis of accounting

The basis of accounting applied in the preparation of the financial information of Ahousaht as at March 31, 2023 is on the historical cost basis, reflecting cash transactions with the addition of impacts to revenue and expenditures of:

- Amounts receivable
- Prepaid expenses and deposits
- Controlled or shared controlled investments at equity with earnings reported as earned
- Amounts payable or accrued liabilities
- Government transfers are recognized as earned when related activities are complete

Ahousaht

**Schedule 1 - Reconciliation of Audited Consolidated
Surplus to Surplus per Departmental Schedules**

For the year ended March 31, 2023

(Unaudited)

	2023	2022
Annual surplus per audited consolidated financial statements	11,987,135	11,199,109
Expense capital items	(5,283,612)	(8,791,350)
Reverse amortization	2,205,516	1,937,790
Annual surplus per departmental schedules	8,909,039	4,345,549



Approved by: _____

Ahousaht

Schedule 1 - Schedule of Revenue and Expenses

For the year ended March 31, 2023
(Unaudited)

	Sch	ISC Revenue	Other Revenue	Total Revenues	Total Expenses	Transfers	Schedule Surplus (Deficit)
Administration							
100 Administration	2	794,529	1,504,086	2,298,615	5,026,545	2,120,807	(607,123)
101 P& D - Chart of Accounts	3	-	-	-	166	-	(166)
103 COVID-19	4	332,681	100,160	432,841	6,435	(426,406)	-
106 Specific Claims	5	68,067	-	68,067	88,986	-	(20,919)
110 Membership	6	13,466	-	13,466	3,446	(10,020)	-
112 Reconciliation Mtgs	7	125,998	300,000	425,998	83,080	(342,918)	-
113 Jordan's Principal Coordinator	8	100,000	115,611	215,611	20,281	(195,330)	-
122 Post Office	9	-	549	549	-	-	549
140 Donations	10	-	3,100	3,100	72,986	69,886	-
156 Residential Schools	11	741,403	46,494	787,897	83,690	145,795	850,002
180 Funerals	12	-	47,313	47,313	118,477	71,163	(1)
190 Economic Development	13	104,941	-	104,941	-	-	104,941
197 Animal Health & Safety	14	-	-	-	23,590	-	(23,590)
198 BC Gaming Revenue	15	-	1,052,336	1,052,336	870	(397,238)	654,228
800 Specific Claims Tribunal	16	-	-	-	9,074	-	(9,074)
900 Economic Development Patuuk	17	-	137,082	137,082	72	-	137,010
		2,281,085	3,306,731	5,587,816	5,537,698	1,035,739	1,085,857
Patient Travel							
Ahousaht Patient Travel (200's)	18	-	2,007,733	2,007,733	2,031,883	-	(24,150)
Cha-Chum-Hi-Yup-Tiichmis							
205 Clinic	19	-	-	-	236,899	236,899	-
210 Community Projects	20	-	-	-	6,879	-	(6,879)
220 Family Violence	21	-	1,843	1,843	-	-	1,843
260 Child and Family Care	22	238,852	10,350	249,202	222,239	(26,963)	-
272 Ahousaht Warriors Tom Paul/Riccardo	23	-	-	-	-	-	-
286 FNHA Healing	24	-	9,760	9,760	-	(9,760)	-
700 CCHY Administration	25	-	1,119,683	1,119,683	1,401,869	818,993	536,807
709 Prevention Program	26	69,169	845,000	914,169	-	(914,169)	-
761 CHS FR Coordinator	28	-	-	-	375	-	(375)
762 CHS First Responders	29	-	-	-	21,435	-	(21,435)
782 Wellness Centre	30	-	1,500,000	1,500,000	1,368,885	(119,599)	11,516
712 Child Welfare	27	-	105,000	105,000	-	(105,000)	-
		308,021	3,591,636	3,899,657	3,258,581	(119,599)	521,477
Social Development							
300 Social Development Administration	31	1,551,195	11,863	1,563,058	451,111	(1,074,151)	37,796

Ahousaht

Schedule 1 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2023
(Unaudited)*

	Sch	ISC Revenue	Other Revenue	Total Revenues	Total Expenses	Transfers	Schedule Surplus (Deficit)
305 Basic	32	351,557	-	351,557	1,265,758	914,201	-
315 Homemakers	33	-	-	-	159,950	159,950	-
		1,902,752	11,863	1,914,615	1,876,819	-	37,796
Ahousaht Capital							
400 Capital	34	121,860	155,653	277,513	47,219	(79,218)	151,076
410 Waste Water Treatment Plan	35	-	-	-	-	-	-
416 NEW subdivision	36	12,530	-	12,530	18,252	-	(5,722)
451 WWTP - Phase 2	37	958,010	23,852	981,862	35,659	(994,283)	(48,080)
455 Roads and Drainage	38	1,160,415	-	1,160,415	-	(1,166,009)	(5,594)
460 Big House	39	8,353,989	-	8,353,989	-	-	8,353,989
		10,606,804	179,505	10,786,309	101,130	(2,239,510)	8,445,669
Operations and Maintenance							
501 T-bird Hall Floor & Drainage	40	-	-	-	247,176	247,176	-
505 Health Centre Extension	41	-	-	-	-	-	-
515 Band Buildings	42	9,665	-	9,665	67,741	58,076	-
520 Other Buildings	43	-	-	-	14,000	-	(14,000)
550 Fire Department	44	-	500	500	300	-	200
555 Maintenance of Roads	45	-	-	-	5,264	-	(5,264)
570 Search & Rescue	46	-	2,595	2,595	-	-	2,595
580 Tsunami Warning System	47	-	-	-	1,229	-	(1,229)
585 Tbird Hall	48	-	-	-	9,013	9,013	-
595 Garbage Dump	49	-	-	-	33,392	33,392	-
599 O&M Administration	50	1,317,442	5,295	1,322,737	971,224	(108,995)	242,518
		1,327,107	8,390	1,335,497	1,349,339	238,662	224,820
Forestry							
191 - Forestry Administration	51	-	-	-	3,586	-	(3,586)
Fisheries							
600 Administration	52	-	1,057,171	1,057,171	427,220	(215,000)	414,951
Housing							
100 Housing Administration	53	501,794	37,671	539,465	661,732	530,857	408,590
106 Maintenance	54	200,000	-	200,000	133,201	-	66,799
110 Lot 363	55	-	-	-	6,474	-	(6,474)
201 Band Rentals	56	-	156,429	156,429	21,923	-	134,506
451 RCMP Rent	57	-	58,800	58,800	-	-	58,800

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Schedule 1 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2023
(Unaudited)

	<i>Sch</i>	<i>ISC Revenue</i>	<i>Other Revenue</i>	<i>Total Revenues</i>	<i>Total Expenses</i>	<i>Transfers</i>	<i>Schedule Surplus (Deficit)</i>
801 8 Plex-Ahousaht	58	-	-	-	-	-	-
812 Private Homes	59	-	-	-	31,431	-	(31,431)
825 4 CMHC Houses Maas HG	60	-	-	-	-	(348,816)	(348,816)
830 Elder House Repairs HG	61	-	-	-	1,332	-	(1,332)
832 NAHS 2021 - New Approach to Housing HG	62	-	-	-	-	(134,178)	(134,178)
835 Triplexs 21-22	63	-	-	-	-	(104,170)	(104,170)
CMHC	64	-	279,345	279,345	106,376	-	172,969
		701,794	532,245	1,234,039	962,469	(56,307)	215,263
Ahousaht Education Authority							
AEA Program	65	5,397,872	2,870,457	8,268,329	8,502,683	186,832	(47,522)
Chimahnah Healing Centre							
Chimahnah Healing Centre	66	-	-	-	52,627	(1,908,910)	(1,961,537)
Total		22,525,435	13,565,731	36,091,166	24,104,035	(3,078,093)	8,909,038

Ahousaht
100 Administration

Schedule 2 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q3BJ-001, Q40L-001, Q40L-002, Q40M-001, Q40M-002	794,529	1,287,032
Province of British Columbia	35,510	35,500
Nuu-chah-nulth Tribal Council	-	249,185
Canada Mortgage and Housing Corporation	-	24,000
Other revenue	674,080	226,662
First Nation Health Authority	322,120	-
Internet services	197,357	214,664
Interest income	194,845	48,707
Grant revenue	40,000	-
Fisheries and Oceans Canada	26,849	-
Rental income	13,325	13,500
	2,298,615	2,099,250
Expenses		
Administration	32,574	86,500
Advertising	1,736	2,370
Amortization	1,291,923	1,012,334
Bad debts	120,195	124,145
Bank charges and interest	37,458	76,886
Community donations (recovery)	3,720	18,704
Consulting	253,915	272,220
Contracted services	147,452	391,605
Equipment rentals and leases	2,027	15,373
Freight	314	411
Fuel	11,233	16,129
Honouraria	106,070	53,920
Insurance	303,435	239,440
Materials and supplies	44,053	83,911
Meeting	37,275	10,196
Office expenses	99,087	57,481
Professional fees (recovery)	(8,794)	5,685
Reimbursable expense (recovery)	(4,534)	(25,351)
Repairs and maintenance	1,113	(4,016)
Salaries and benefits	2,246,321	1,990,409
Training	825	-
Travel	202,313	105,101
Utilities	96,834	89,922
	5,026,545	4,623,375
Deficit before transfers and other items	(2,727,930)	(2,524,125)
Transfers between programs and other items		
Transfer to COVID-19, Membership, Reconciliation Meetings, Residential Schools and Jordan's Principal	828,879	1,437,669
Amortization adjustment	1,291,928	1,012,334
	2,120,807	2,450,003
Annual deficit	(607,123)	(74,122)

Ahousaht
101 P&D - Chart of Accounts
Schedule 3 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Office expenses	166	-
Annual deficit	(166)	-

Ahousaht
103 COVID-19
Schedule 4 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q2AF-001, Q3V9-001, Q2LA-001	332,681	1,240,804
Province of British Columbia	-	68,258
Rental income	160	-
First Nation Health Authority	100,000	10,000
	432,841	1,319,062
Expenses		
Administration	-	7,031
Community donations (recovery)	(200)	29,443
Contracted services	1,940	9,133
Fuel	-	60
Honouraria	4,500	2,700
Materials and supplies	400	217,456
Office expenses	-	19,858
Reimbursable expense	-	2,418
Travel (recovery)	(205)	11,742
Utilities	-	2,738
	6,435	302,579
Surplus before transfers and other items	426,406	1,016,483
Transfers between programs and other items		
Transfer from Administration	(426,406)	(1,223,271)
Capital asset additions	-	(67,293)
Annual surplus (deficit)	-	(274,081)

Ahousaht
106 Specific Claims
Schedule 5 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada QZ9Q-001	68,067	22,793
Expenses		
Consulting	32,015	2,100
Contracted services	4,203	4,800
Honouraria	-	150
Meeting	-	250
Office expenses	-	4,408
Professional fees	51,620	66,066
Travel	-	196
Utilities	1,148	-
	88,986	77,970
Annual deficit	(20,919)	(55,177)

Ahousaht
110 Membership
Schedule 6 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q03B-001, Q40V-001, Q40V-002	13,466	12,998
Expenses		
Contracted services	350	-
Materials and supplies	437	-
Travel	2,659	-
	3,446	-
Surplus before transfers and other items	10,020	12,998
Transfers between programs and other items		
Transfer from Administration	(10,020)	(12,998)
Capital asset additions	-	(39,501)
Annual surplus (deficit)	-	(39,501)

Ahousaht
112 Reconciliation Mtgs
Schedule 7 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada QZ90-001	125,998	191,829
Province of British Columbia Province of British Columbia	300,000	325,000
	425,998	516,829
Expenses		
Administration	45	22
Community donations	2,465	-
Consulting	13,600	-
Contracted services	9,340	-
Equipment rentals and leases	1,500	-
Honouraria	-	150
Meeting	16,066	32
Materials and supplies	21	-
Professional fees	10,640	-
Training	520	-
Travel	26,710	694
Utilities	73	54
Reimbursable expense	2,100	-
	83,080	952
Transfers between programs		
Transfer from Administration	(342,918)	-
Annual surplus	-	515,877

Ahousaht
113 Jordan's Principal Coordinator
Schedule 8 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Province of British Columbia	115,611	-
Indigenous Services Canada Q2FY-001	100,000	100,000
	215,611	100,000
Expenses		
Community donations	30	-
Materials and supplies	749	170
Meeting	1,060	-
Professional fees	189	-
Reimbursable expense	422	-
Repairs and maintenance	268	-
Travel	17,563	481
	20,281	651
Surplus before transfers	195,330	99,349
Transfers between programs	(195,330)	(99,349)
Annual surplus	-	-

Ahousaht
122 Post Office

Schedule 9 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Other revenue	439	-
Rental income	110	-
Annual surplus	549	-

Ahousaht
140 Donations

Schedule 10 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Other revenue	3,100	-
Expenses		
Administration	-	30
Community donations	49,950	6,500
Materials and supplies	962	-
Travel	22,074	22,234
	72,986	28,764
Deficit before transfers	(69,886)	(28,764)
Transfers between programs		
Transfer from BC Gaming	69,886	-
Annual deficit	-	(28,764)

Ahousaht
156 Residential Schools
Schedule 11 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada QZOU-001	741,403	242,650
Province of British Columbia	-	1,425,000
Rental income	26,885	-
Other revenue	19,609	(399,000)
	787,897	1,268,650
Expenses		
Administration	2,053	-
Advertising	1,060	-
Consulting	3,874	-
Contracted services	17,750	-
Equipment rentals and leases	250	-
Materials and supplies	14,334	1,297
Meeting	17,658	795
Office expenses	8,092	24,648
Professional fees	5,050	216
Reimbursable expense	1,634	-
Repairs and maintenance	1,534	-
Salaries and benefits (recovery)	(712)	-
Travel	9,890	1,233
Utilities	1,223	1,500
	83,690	29,689
Surplus before transfers	704,207	1,238,961
Transfers between programs		
Transfer from Administration	145,795	-
Annual surplus	850,002	1,238,961

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180 Funerals

Schedule 12 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Province of British Columbia	18,643	4,312
Other revenue	28,670	-
	47,313	4,312
Expenses		
Administration	20,065	1,371
Community donations	10,965	10,100
Fuel	8,016	-
Funeral	62,674	54,011
Honouraria	600	-
Materials and supplies	7,149	4,706
Meeting	477	190
Office expenses	-	6,168
Reimbursable expense (recovery)	(6,400)	(17,600)
Travel	14,931	15,277
	118,477	74,223
Deficit before transfers	(71,164)	(69,911)
Transfers between programs		
Transfer from BC Gaming	71,163	-
Annual deficit	(1)	(69,911)

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190 Economic Development
Schedule 13 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q40W-001, Q40W-002	104,941	102,048
Surplus before transfers	104,941	102,048
Transfers between programs		
Transfer to Administration	-	(102,048)
Annual surplus	104,941	-

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197 Animal Health & Safety
Schedule 14 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Administration (recovery)	(3,004)	(100)
Contracted services	26,014	-
Travel	580	-
Annual surplus (deficit)	(23,590)	100

Ahousaht
198 BC Gaming Revenue
Schedule 15 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Gaming revenue	1,052,336	601,777
Expenses		
Materials and supplies	600	64,850
Travel	270	-
	870	64,850
Surplus before transfers	1,051,466	536,927
Transfers between programs		
Transfer from T-bird hall, T-bird Hall Floor & Drainage, Funerals and Donation	(397,238)	-
Annual surplus	654,228	536,927

Ahousaht
800 Specific Claims Tribunal
Schedule 16 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Consulting	2,014	-
Honouraria	1,650	-
Professional fees	2,866	-
Utilities	2,544	-
Annual deficit	(9,074)	-

Ahousaht
900 Economic Development Patuuk
Schedule 17 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Interest income	137,082	-
Expenses		
Bank charges and interest	72	-
Annual surplus	137,010	-

Ahousaht
Ahousaht Patient Travel (200's)
Schedule 18 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Nuu-chah-nulth Tribal Council	1,998,211	1,649,275
Other revenue	9,153	56,687
Interest income	369	13
First Nation Health Authority	-	1,472
	2,007,733	1,707,447
Expenses		
Administration	2,733	6,748
Advertising	1,736	-
Bank charges and interest	776	672
Consulting	10,429	1,105
Contracted services	-	7,024
Materials and supplies	1,421	742
Office expenses	42,607	25,597
Reimbursable expense (recovery)	(213)	57
Salaries and benefits	55,376	62,082
Training	-	300
Travel	1,916,472	1,585,802
Utilities	546	6,257
	2,031,883	1,696,386
Annual surplus (deficit)	(24,150)	11,061

**Ahousaht
205 Clinic**

Schedule 19 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2023
(Unaudited)*

	2023	2022
Expenses		
Salaries and benefits	236,899	-
Surplus (deficit) before transfers	(236,899)	-
Transfers between programs		
Transfer to Prevention program	236,899	-
Annual surplus	-	-

Ahousaht
210 Community Projects
Schedule 20 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Materials and supplies	507	-
Salaries and benefits	6,372	-
Annual deficit	(6,879)	-

Ahousaht
220 Family Violence
Schedule 21 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Nuu-chah-nulth Tribal Council	1,843	-
Indigenous Services Canada Q2D0-001	-	21,910
Surplus before transfers	1,843	21,910
Transfers between programs	-	(21,910)
Annual surplus	1,843	-

Ahousaht
260 Child and Family Care
Schedule 22 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q2C7-001	238,852	-
Province of British Columbia	10,350	36,958
Other revenue	-	1,696
	249,202	38,654
Expenses		
Office expenses	-	17
Salaries and benefits	221,503	240,198
Travel	736	-
	222,239	240,215
Surplus (deficit) before transfers	26,963	(201,561)
Transfers between programs		
Transfer from (to) CCHY Administration	(26,963)	201,561
Annual surplus	-	-

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272 Ahousaht Warriors Tom Paul/Riccardo
Schedule 23 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Other revenue	-	76,800
Annual surplus	-	76,800

Ahousaht
286 FNHA Healing

Schedule 24 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
First Nation Health Authority	9,760	-
Surplus before transfers	9,760	-
Transfers between programs		
Transfer to CCHY Administration	(9,760)	-
Annual surplus	-	-

Ahousaht
700 CCHY Administration
Schedule 25 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Nuu-chah-nulth Tribal Council	726,354	708,331
Province of British Columbia	138,797	1,696
First Nation Health Authority	192,702	17,408
Other revenue	61,744	656,269
Interest income	86	21
	1,119,683	1,383,725
Expenses		
Administration (recovery)	159	(95,006)
Advertising	902	-
Bank charges and interest	467	415
Community donations	8,114	4,870
Consulting	10,429	1,105
Contracted services	385,192	126,716
Equipment rentals and leases	2,300	-
Freight	2,855	1,055
Fuel	2,329	3,687
Honouraria	8,064	-
Materials and supplies	33,777	36,789
Meeting	49,600	25,272
Office expenses	44,608	28,386
Professional fees	4,046	4,174
Reimbursable expense (recovery)	12,528	(67,836)
Repairs and maintenance	10,299	9,384
Salaries and benefits	639,589	783,469
Training	6,315	4,394
Travel	166,872	68,091
Utilities	13,424	11,427
	1,401,869	946,392
Surplus (deficit) before transfers	(282,186)	437,333
Transfers between programs		
Transfer to Child & Family Care, Prevention Program, FNHA Healing and Child Welfare	818,993	769,635
Annual surplus	536,807	1,206,968

Ahousaht
709 Prevention Program
Schedule 26 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q2C3-001	69,169	-
Nuu-chah-nulth Tribal Council	845,000	844,286
Surplus before transfers	914,169	844,286
Transfers between programs		
Transfer from CCHY Administration	(914,169)	(844,286)
Annual surplus	-	-

Ahousaht
712 Child Welfare

Schedule 27 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	2023	2023	2022
Revenue			
Government funding			
Nuu-chah-nulth Tribal Council			
Nuu-chah-nulth Tribal Council	-	105,000	105,000
Transfers between programs			
Transfer from CCHY Administration	-	(105,000)	(105,000)

Ahousaht
761 CHS FR Coordinator
Schedule 28 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Contracted services	375	-
Annual deficit	(375)	-

Ahousaht
762 CHS First Responders
Schedule 29 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Contracted services	10,450	-
Training	9,760	-
Travel	1,225	-
Annual deficit	(21,435)	-

Ahousaht
782 Wellness Centre
Schedule 30 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Deferred revenue adjustment	-	600,000
Grant revenue	1,500,000	-
	1,500,000	600,000
Expenses		
Consulting	526	-
Contracted services	42,396	236
Distribution	1,300,000	600,000
Freight	1,320	-
Materials and supplies	16,386	-
Reimbursable expense	6,097	-
Travel	2,160	-
	1,368,885	600,236
Surplus (deficit) before transfers and other items	131,115	(236)
Transfers between programs and other items		
Capital addition adjustment	(119,599)	-
Annual surplus (deficit)	11,516	(236)

Ahousaht
300 Social Development Administration
Schedule 31 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q410-001, Q410-002, Q411-001, Q411-002	1,551,195	-
Nuu-chah-nulth Tribal Council	7,402	-
Other revenue	3,375	-
First Nation Health Authority	1,011	-
Interest income	75	20
	1,563,058	20
Expenses		
Administration	516	4,221
Advertising	1,736	2,379
Bank charges and interest	675	738
Consulting	10,429	1,105
Contracted services	-	12,698
Freight	250	-
Materials and supplies	8,553	4,411
Meeting	4,891	5,449
Office expenses	47,902	34,839
Reimbursable expense (recovery)	-	(1,000)
Salaries and benefits	232,412	203,222
Social assistance	134,811	169,032
Travel	8,258	7,739
Utilities	678	7,105
	451,111	451,938
Surplus (deficit) before transfers	1,111,947	(451,918)
Transfers between programs		
Transfer from (to) Basic and Homemakers	(1,074,151)	473,409
Annual surplus (deficit)	37,796	21,491

Ahousaht
305 Basic

Schedule 32 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q29W-001, Q2BF-001	351,557	1,881,501
Expenses		
Social assistance	1,265,758	1,043,713
Surplus (deficit) before transfers	(914,201)	837,788
Transfers between programs		
Transfer from (to) Social Development Administration	914,201	(547,907)
Annual surplus	-	289,881

Ahousaht
315 Homemakers
Schedule 33 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Nuu-chah-nulth Tribal Council	-	43,404
Expenses		
Office expenses	624	-
Salaries and benefits	159,326	117,902
	159,950	117,902
Deficit before transfers	(159,950)	(74,498)
Transfers between programs		
Transfer from Social Development Administration	159,950	74,498
Annual surplus	-	-

**Ahousaht
400 Capital**

Schedule 34 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q2C6-001, Q3BY-001, Q40U-002	121,860	527,364
Interest income	123,066	27,836
Other revenue	32,587	69,977
	277,513	625,177
Expenses		
Bank charges and interest	148	386
Contracted services	6,998	13,502
Freight	60	-
Fuel	18,944	8,977
Materials and supplies	3,039	33,917
Professional fees	544	1,812
Reimbursable expense	2,939	-
Repairs and maintenance	11,222	1,792
Travel	3,257	1,300
Utilities	68	-
	47,219	61,686
Surplus before transfers and other items	230,294	563,491
Transfers between programs and other items		
Transfer from (to) Band Buildings	(58,076)	57,314
Capital asset additions	(21,142)	(66,032)
Annual surplus	151,076	554,773

Ahousaht
410 Waste Water Treatment Plan
Schedule 35 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023 <i>Budget</i>	2023	2022
Revenue			
Indigenous Services Canada			
Q3TF-001	-	-	406,812
Deferred Revenue Adjustment	-	-	4,129,812
Surplus before transfers and other items	-	-	4,536,624
Transfers between programs and other items			
Capital asset additions	-	-	(4,402,263)
Annual surplus	-	-	134,361

Ahousaht
416 NEW subdivision
Schedule 36 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023 Budget	2023	2022
Revenue			
Indigenous Services Canada Q3AZ-001	-	12,530	127,679
Expenses			
Contracted services	-	17,752	-
Travel	-	500	-
	-	18,252	-
Surplus (deficit) before transfers and other items	-	(5,722)	127,679
Transfers between programs and other items			
Capital asset additions	-	-	(65,475)
Annual surplus (deficit)	-	(5,722)	62,204

Ahousaht
451 WWTP - Phase 2
Schedule 37 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada		
Q40U-001	542,313	-
Deferred revenue adjustment	415,697	-
Other revenue	23,852	-
	981,862	-
Expenses		
Community donations	2,300	-
Contracted services	7,850	-
Equipment rentals and leases	525	-
Materials and supplies	10,816	-
Meeting	1,305	-
Professional fees	3,020	-
Reimbursable expense	63	-
Repairs and maintenance	2,713	-
Travel	1,895	-
Utilities	5,172	-
	35,659	-
Surplus before transfers	946,203	-
Transfers between programs		
Capital addition adjustment	(994,283)	-
Annual deficit	(48,080)	-

Ahousaht
455 Roads and Drainage
Schedule 38 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q3HD-001,Q3B1-002	-	5,316,120
Deferred revenue adjustment	1,160,415	(3,059,016)
Surplus before transfers and other items	1,160,415	2,257,104
Transfers		
Capital addition adjustment	(1,166,009)	(2,257,104)
Annual deficit	(5,594)	-

Ahousaht
460 Big House
Schedule 39 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada QZPB-001	8,353,989	-
Annual surplus	8,353,989	-

Ahousaht
501 T-bird Hall Floor & Drainage
Schedule 40 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Consulting	248	-
Contracted services	143,069	-
Equipment rentals and leases	1,500	-
Fuel	525	-
Materials and supplies	48,664	-
Office expenses	32,592	-
Professional fees	116	-
Reimbursable expense	2,744	-
Repairs and maintenance (recovery)	(743)	-
Travel	17,061	-
Utilities	1,400	-
Deficit before transfers	(247,176)	-
Transfers between programs		
Transfer from BC Gaming	247,176	-
Capital asset additions	-	(140,514)
Annual surplus (deficit)	-	(140,514)

Ahousaht
505 Health Centre Extension
Schedule 41 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Contracted services	-	4,538
Reimbursable expense	-	362
Deficit before transfers	-	(4,900)
Transfers between programs	-	4,899
Annual deficit	-	(1)

Ahousaht
515 Band Buildings
Schedule 42 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q3BK-001	9,665	-
Expenses		
Contracted services	5,464	1,020
Materials and supplies	-	569
Reimbursable expense	-	128
Salaries and benefits	62,277	79,115
Travel	-	100
	67,741	80,932
Deficit before transfers	(58,076)	(80,932)
Transfers between programs		
Transfers to Ahousaht Capital	58,076	80,932
Annual surplus	-	-

Ahousaht
520 Other Buildings
Schedule 43 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Contracted services	12,480	255
Travel	1,520	400
Deficit before transfers	(14,000)	(655)
Transfers between programs	-	655
Annual deficit	(14,000)	-

Ahousaht
550 Fire Department
Schedule 44 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Other revenue	500	-
Expenses		
Contracted services	-	2,359
Repairs and maintenance	-	170
Travel	300	400
Utilities	-	2,802
	300	5,731
Surplus (deficit) before transfers	200	(5,731)
Transfers between programs	-	5,731
Annual surplus	200	-

Ahousaht
555 Maintenance of Roads
Schedule 45 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Contracted services	1,066	-
Materials and supplies	4,198	-
Annual deficit	(5,264)	-

Ahousaht
570 Search & Rescue
Schedule 46 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Other revenue	2,595	-
Expenses		
Fuel	-	2,153
Surplus (deficit) before transfers	2,595	(2,153)
Transfers between programs	-	2,153
Annual surplus	2,595	-

Ahousaht
580 Tsunami Warning System
Schedule 47 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Materials and supplies	1,229	-
Annual deficit	(1,229)	-

Ahousaht
585 Tbird Hall

Schedule 48 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Contracted services	-	4,949
Freight	1,185	-
Fuel	1,534	196
Materials and supplies	6,076	11,322
Reimbursable expense	218	-
Deficit before transfers	(9,013)	(16,467)
Transfers between programs		
Transfers from BC Gaming	9,013	16,467
Annual surplus	-	-

Ahousaht
595 Garbage Dump

Schedule 49 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Administration	3	-
Bad debts	340	-
Contracted services	32,092	58,336
Fuel	29	358
Travel	928	-
Deficit before transfers	(33,392)	(58,694)
Transfers between programs and other items		
Transfers from O&M administration	108,995	58,694
Capital asset additions	(75,603)	-
Annual surplus	-	-

Ahousaht
599 O&M Administration
Schedule 50 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q3OD-001, Q3WI-001, Q3WK-001, Q40N-001, Q40N-002, Q40T-001, Q40T-002, Q35A-001, Q35B-001, Q3BR-001	1,317,442	1,448,393
Other revenue	5,154	8,974
Interest income	141	212
	1,322,737	1,457,579
Expenses		
Administration	6,525	4,894
Advertising	201	-
Bank charges and interest	327	221
Community donations	2,000	426
Consulting	10,228	1,105
Contracted services	110,458	114,041
Equipment rentals and leases	300	1,500
Freight	3,356	6,618
Fuel	4,276	4,482
Materials and supplies	55,225	47,202
Meeting	2,595	2,522
Office expenses	46,462	23,947
Professional fees	22,036	10,076
Reimbursable expense	50,487	15,576
Repairs and maintenance	7,082	2,096
Salaries and benefits	497,679	454,085
Training	378	1,544
Travel	53,599	24,063
Utilities	98,010	71,418
	971,224	785,816
Surplus before transfers	351,513	671,763
Transfers between programs		
Transfers between programs	(108,995)	(226,845)
Capital asset additions	-	(158,900)
Annual surplus	242,518	286,018

Ahousaht
191 - Forestry Administration
Schedule 51 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Administration	1,050	3,615
Contracted services	-	364
Fuel	100	-
Office expenses	2,436	-
Annual deficit	(3,586)	(3,979)

Ahousaht
600 Administration
Schedule 52 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Nuu-chah-nulth Tribal Council	485,928	310,112
Fisheries and Oceans Canada	353,266	-
Other revenue	217,946	315,124
Interest income	31	9
	1,057,171	625,245
Expenses		
Administration	154	3,404
Bank charges and interest	223	107
Community donations	7,361	7,647
Consulting	22,429	162,713
Contracted services	20,450	40,074
Equipment rentals and leases	499	-
Fuel	77,781	22,682
Materials and supplies	21,029	20,880
Meeting	1,450	780
Office expenses	44,437	22,335
Reimbursable expense (recovery)	(790)	(27,204)
Repairs and maintenance	5,864	9,012
Salaries and benefits	217,578	212,587
Travel (recovery)	5,638	(217)
Utilities	3,117	7,379
	427,220	482,179
Surplus before transfers and other items	629,951	143,066
Transfers between programs and other items		
Transfers between programs	-	48,161
Capital addition adjustment	(215,000)	(138,138)
Annual surplus	414,951	53,089

Ahousaht
100 Housing Administration
Schedule 53 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q3XJ-001, QA1E-001, Q40S-001, Q40S-002	501,794	551,576
Canada Mortgage and Housing Corporation	37,671	37,443
Interest income	-	12,901
Other revenue	-	1,000
	539,465	602,920
Expenses		
Administration	30,547	96
Amortization	529,992	546,440
Bad debts	91,193	50,052
Bank charges and interest	-	1,317
Consulting	-	240
Equipment rentals and leases	-	1,350
Freight	-	4,434
Fuel	-	30
Insurance	10,000	-
Materials and supplies	-	4,416
Meeting	-	176
Office expenses	-	7,371
Repairs and maintenance	-	3,236
Salaries and benefits	-	40,774
Training	-	263
Travel	-	5,782
Utilities	-	12,798
	661,732	678,775
Deficit before transfers and other items	(122,267)	(75,855)
Transfers between programs and other items		
Amortization adjustment	530,857	546,440
Annual deficit	408,590	470,585

Ahousaht
106 Maintenance
Schedule 54 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q38M-001	200,000	-
Expenses		
Amortization	473	-
Consulting	-	115
Equipment rentals and leases	-	582
Freight	28,644	33,209
Fuel	17,101	10,510
Materials and supplies	17,619	19,920
Meeting	7,600	650
Reimbursable expense	-	33
Repairs and maintenance	26,581	9,980
Training	332	-
Travel	29,358	9,355
Utilities	5,493	-
	133,201	84,354
Annual surplus (deficit)	66,799	(84,354)

Ahousaht
110 Lot 363

Schedule 55 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Other revenue	-	130
Expenses		
Repairs and maintenance	6,474	36,613
Utilities	-	2,015
	6,474	38,628
Annual deficit	(6,474)	(38,498)

Ahousaht
201 Band Rentals

Schedule 56 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Rental income	156,629	165,112
Other revenue	(200)	-
	156,429	165,112
Expenses		
Contracted services	688	-
Freight	75	-
Fuel	766	-
Materials and supplies	7,011	7,567
Repairs and maintenance	11,741	7,693
Travel	400	-
Utilities	1,242	659
	21,923	15,919
Annual surplus	134,506	149,193

Ahousaht
451 RCMP Rent

Schedule 57 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Rental income	58,800	48,000
Expenses		
Repairs and maintenance	-	25
Travel	-	300
	-	325
Annual surplus	58,800	47,675

Ahousaht
801 8 Plex-Ahousaht

Schedule 58 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Materials and supplies	-	776
Repairs and maintenance	-	1,855
Utilities	-	428
Annual deficit	-	(3,059)

Ahousaht
812 Private Homes

Schedule 59 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Materials and supplies	3,164	752
Repairs and maintenance	27,867	9,795
Travel	400	-
Deficit before transfers	(31,431)	(10,547)
Transfers between programs		
Capital asset additions	-	(14,941)
Annual deficit	(31,431)	(25,488)

Ahousaht
825 4 CMHC Houses Maas HG
Schedule 60 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Transfers between programs and other items		
Capital asset additions	(348,816)	(343,463)
Annual deficit	(348,816)	(343,463)

Ahousaht
830 Elder House Repairs HG
Schedule 61 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Expenses		
Materials and supplies	1,332	-
Annual deficit	(1,332)	-

Ahousaht
832 NAHS 2021 - New Approach to Housing HG
Schedule 62 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Transfers between programs and other items		
Capital asset additions	(134,178)	(181,005)
Annual deficit	(134,178)	(181,005)

Ahousaht
835 Triplexs 21-22
Schedule 63 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Transfers between programs and other items		
Capital asset additions	(104,170)	(51,508)
Annual deficit	(104,170)	(51,508)

Schedule 64 - Consolidated Schedule of Revenue and Expenses

*For the year ended March 31, 2023
(Unaudited)*

	2023	2022
Revenue		
Canada Mortgage and Housing Corporation	85,875	60,755
Interest income	87,432	-
Rental income	79,138	78,880
Other revenue	26,900	-
	279,345	139,635
Expenses		
Administration	220	-
Amortization	391	-
Bank charges and interest	40,248	22,295
Community donations	500	-
Equipment rentals and leases	-	2,996
Freight	1,132	437
Fuel	175	3,105
Materials and supplies	8,196	1,744
Meeting	1,257	52
Reimbursable expense (recovery)	-	(400)
Repairs and maintenance	7,134	8,501
Salaries and benefits	36,984	-
Training	495	-
Travel	5,103	3,157
Utilities	4,541	-
	106,376	41,887
Annual surplus	172,969	97,748

**Ahousaht
AEA Program**

Schedule 65 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023	2022
Revenue		
Indigenous Services Canada Q40P-001, Q29A-001, Q29A-002, QA16-001, Q40P-002, Q40Y-001, Q40Z-001, Q40Z-002	5,397,872	5,532,178
First Nations School Association	1,715,634	2,143,577
Province of British Columbia	294,076	303,613
Nuu-chah-nulth Tribal Council	207,500	72,697
Aboriginal Headstart	196,305	222,943
Other revenue	299,119	283,917
Rental income	85,093	105,524
Interest income	72,730	9,141
	8,268,329	8,673,590
Expenses		
Amortization	368,402	371,943
Bank charges and interest	11,087	3,793
Community donations	85,257	142,094
Contracted services	127,499	231,919
Equipment rentals and leases	46,179	38,108
Honouraria	63,075	54,368
Insurance	132,020	128,229
Materials and supplies	331,088	380,588
Meeting	113,067	82,232
Office expenses	110,922	218,119
Professional fees	120,505	167,246
Repairs and maintenance	75,274	110,626
Salaries and benefits	5,092,663	4,927,548
Special projects	-	49,066
Student Expenses	974,399	669,929
Training	101,196	52,598
Travel	320,982	253,797
Tuition	299,124	173,194
Utilities	129,944	119,026
	8,502,683	8,174,423
Surplus (deficit) before transfers and other items	(234,354)	499,167
Transfers between programs and other items		
Capital asset additions	(181,570)	(112,830)
Amortization adjustment	368,402	371,943
	186,832	259,113
Annual surplus (deficit)	(47,522)	758,280

Ahousaht
Chimahnah Healing Centre Program
Schedule 66 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023
(Unaudited)

	2023 Budget	2023	2022
Expenses			
Advertising	-	500	-
Amortization	-	14,333	7,265
Bank charges and interest	-	796	523
Community donations	-	2,321	-
Fuel	-	2,243	370
Honouraria	-	-	7,811
Professional fees	-	17,717	12,075
Repairs and maintenance	-	-	2,672
Travel	-	14,717	3,284
Deficit before transfers	-	(52,627)	(34,000)
Transfers between programs			
Capital asset additions	-	(1,923,243)	(752,389)
Amortization adjustment	-	14,333	7,265
Annual deficit	-	(1,961,537)	(779,124)