

Ahousaht

March 31, 2023

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March 12, 2024

Ahousaht
General Delivery
Ahousaht, BC V0R 1A0

PRIVATE AND CONFIDENTIAL

Dear Rob Bullock:

RE: Fiscal Year Ended-End March 31, 2023

We have completed our audit of the consolidated financial statements of Ahousaht (the "Nation") for the year ended March 31, 2023 and enclose the following:

CONSOLIDATED FINANCIAL STATEMENTS

1. A copy of the March 31, 2023 audited consolidated financial statements.
2. A copy of the March 31, 2023 audited BC Gaming statement.
3. A copy of the March 31, 2023 review schedules of remuneration and expenses.
4. A copy of the March 31, 2023 compilation schedules of revenues and expenses.

OTHER ENCLOSURES

1. One copy of our Management Letter. Please distribute the letter to the appropriate Nation officials.
2. One copy of our Audit Findings report as previously provided to Council.



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3. One copy of our Independence Letter as previously provided to the Council.
4. One copy of the Representation Letter as previously provided to Council.
5. One copy of the year-end journal entries and one copy of the closing trial balance for your records. Please ensure that these journal entries are posted to your general ledger, the general ledger is properly closed and your retained earnings balance agrees to the enclosed financial statements.
6. One copy of the Summary of Differences.

All records and documents should be retained in safekeeping for a minimum of seven years in the event that the Canada Revenue Agency demands them for audit purposes. This seven-year period is by Statute and, even after this time, the Canada Revenue Agency's permission to destroy records should be obtained.

We thank you for appointing our Firm as your auditors. Please contact us at any time if you have questions on accounting, finance, tax or other general business concerns. We would also be pleased to discuss our suite of services with your friends and business associates. We appreciate your business and any referrals you may make to our Firm.

If you have any questions or comments, or if we can be of additional assistance, please feel free to call us at 250.734.4376.

Sincerely,



Kali Friday, CPA, CA, CAFM
Partner , Indigenous Services

Ahousaht
Consolidated Financial Statements
March 31, 2023

Ahousaht Contents

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Management's Responsibility

To the Members of Ahousaht:

The accompanying consolidated financial statements of Ahousaht are the responsibility of management and have been approved by the Chief and Council.

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Ahousaht Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Nation's external auditors.

MNP LLP is appointed by Council on behalf of the Members to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to both the Council and management to discuss their audit findings.

March 12, 2024



Executive Director

To the Members of Ahousaht:

Qualified Opinion

We have audited the consolidated financial statements of Ahousaht (the "Nation"), which comprise the consolidated statement of financial position as at March 31, 2023, and the consolidated statements of operations and accumulated surplus, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Nation as at March 31, 2023, and the results of its consolidated operations, consolidated changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Canadian Public Sector Accounting Standards ("PSAS") Section PS 3280 Asset Retirement Obligations ("ARO") which was adopted by the Nation as of April 1, 2022 requires the recognition of an ARO liability when there is a legal obligation that establishes a clear responsibility to incur retirement costs in relation to a tangible capital asset. The Nation has not identified ARO liabilities as of March 31, 2023 and we were unable to satisfy ourselves concerning those liabilities by alternative means. Consequently, we were not able to determine whether any adjustments would be necessary to liabilities, net financial assets, tangible capital assets, accumulated surplus, expenses, annual surplus, or change in net financial assets for the years ended March 31, 2023 and 2022, and accumulated surplus as of April 1, 2021 and March 31, 2022 and 2023.

We were unable to verify that Ahousaht Council formally approved the budget for the year ending March 31, 2023. Canadian public sector accounting standards requires the approved budget to be presented in the consolidated statements of operations and accumulated surplus and changes in net financial assets. The consolidated budgeted revenue, expenses, and surplus have not been reported in these consolidated financial statements.

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 Consolidated Financial Statements section of our report. We are independent of the Nation in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 qualified opinion.

Other Matters

The consolidated financial statements of Ahousaht for the year ended March 31, 2022 were audited by Crowe MacKay LLP of Vancouver, British Columbia, Canada. Crowe MacKay expressed a qualified opinion on those statements on October 5, 2022 as described in the Basis for Qualified opinion paragraph relating to the lack of approved budget and also included a qualification for financial information for Ahousaht Fishing Corporation not being available at the audit report date. Ahousaht Fishing Corporation is inactive and has been stricken from the BC Corporate Registry for the year ended March 31, 2023, our audit opinion has not been modified for this reason.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Nation'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 Nation or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Nation'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 Nation'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 consolidated 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 Nation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Nation to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Nanaimo, British Columbia

March 12, 2024

MNP LLP

Chartered Professional Accountants

Ahousaht
Consolidated Statement of Financial Position
As at March 31, 2023

	2023	2022
Financial assets		
Cash and cash equivalents	19,283,864	14,164,827
Accounts receivable (Note 4)	3,276,505	1,337,859
Restricted cash (Note 5)	989,580	767,285
Funds held in trust (Note 6)	327,902	313,346
Investment in Nation business entities (Note 7)	1	2
Total of assets	23,877,852	16,583,319
Liabilities		
Deferred capital contribution (Note 9)	3,327,986	2,077,986
Deferred revenue (Note 10)	3,761,112	5,337,223
Debt (Note 11)	2,180,376	2,301,179
Accounts payable and accruals (Note 12)	1,394,322	2,524,238
Forgivable loans (Note 13)	127,923	165,594
Total of financial liabilities	10,791,719	12,406,220
Net financial assets	13,086,133	4,177,099
Non-financial assets		
Tangible capital assets (Schedule 1)	72,158,618	69,080,518
Accumulated surplus (Note 14)	85,244,751	73,257,617

Approved on behalf of the Chief and Council

 Chief

 Councillor

Ahousaht

Consolidated Statement of Operations and Accumulated Surplus

For the year ended March 31, 2023

	<i>Schedules</i>	2023	<i>2022</i>
Revenue			
Indigenous Services Canada <i>(Note 15)</i>		22,525,434	20,684,483
Nuu-chah-nulth Tribal Council		4,377,239	3,982,290
First Nations School Association		1,715,634	2,143,577
Province of British Columbia		912,986	2,200,336
Aboriginal Headstart		196,305	222,943
Canada Mortgage and Housing Corporation		123,546	122,197
Other revenue		1,408,624	1,388,314
Grant revenue		1,540,000	-
Gaming revenue		1,052,336	601,777
First Nation Health Authority		625,592	28,880
Interest income		615,856	98,861
Rental income		420,141	411,016
Fisheries and Oceans Canada		380,115	-
Internet services		197,357	214,664
		36,091,165	32,099,338
Program expenses			
Administration	3	5,537,696	5,202,954
Ahousaht Patient Travel	4	2,031,883	1,696,386
Cha-Chum-Hi-Yup-Tiichmis	5	3,258,581	1,786,843
Social Development	6	1,876,820	1,613,553
Ahousaht Capital	7	101,128	61,686
Operations & Maintenance	8	1,349,338	955,345
Forestry	9	3,586	3,979
Fisheries	10	427,220	497,567
Housing	11	962,469	873,493
Ahousaht Education Authority	12	8,502,683	8,174,423
Chimahnah Healing Centre	13	52,627	34,000
Total expenditures <i>(Schedule 2)</i>		24,104,031	20,900,229
Annual surplus		11,987,134	11,199,109
Accumulated surplus, beginning of year		73,257,617	62,058,508
Accumulated surplus, end of year <i>(Note 14)</i>		85,244,751	73,257,617

The accompanying notes are an integral part of these consolidated financial statements

Ahousaht
Consolidated Statement of Changes in Net Financial Assets
For the year ended March 31, 2023

	2023	2022
Annual surplus	11,987,134	11,199,109
Purchases of tangible capital assets	(5,283,616)	(8,791,542)
Amortization of tangible capital assets	2,205,516	1,937,982
Increase in net financial assets	8,909,034	4,345,549
Net financial assets (net debt), beginning of year	4,177,099	(168,450)
Net financial assets, end of year	13,086,133	4,177,099

The accompanying notes are an integral part of these consolidated financial statements

Ahousaht
Consolidated Statement of Cash Flows
For the year ended March 31, 2023

	2023	2022
Cash provided by (used for) the following activities		
Operating activities		
Annual surplus	11,987,134	11,199,109
Non-cash items		
Amortization	2,205,516	1,937,982
Bad debts	211,728	174,197
Forgiveness of CMHC loans	(37,671)	(37,443)
Increase in funds held in trust	(14,556)	10,295
Write down of Ahousaht Fishing Corporation	1	-
	14,352,152	13,284,140
Changes in working capital accounts		
Accounts receivable	(2,150,374)	(233,351)
Restricted cash	(222,295)	(318,397)
Accounts payable and accruals	(1,129,916)	218,122
Deferred revenue	(1,576,111)	(1,670,796)
Deferred capital contribution	1,250,000	-
	10,523,456	11,279,718
Financing activities		
Repayment of debt	(120,803)	(1,631,673)
Capital activities		
Purchases of tangible capital assets	(5,283,616)	(8,791,542)
Increase in cash resources	5,119,037	856,503
Cash resources, beginning of year	14,164,827	13,308,324
Cash resources, end of year	19,283,864	14,164,827

The accompanying notes are an integral part of these consolidated financial statements

1. Operations

Ahousaht (the "Nation") is located in the province of British Columbia, and provides various services to its members. Ahousaht includes the Nation's members, government and all related entities that are accountable to the Nation and are either owned or controlled by the Nation.

2. Change in accounting policies

Financial instruments

Effective April 1, 2022, the Nation adopted the Public Sector Accounting Board's (PSAB) new recommendations for the recognition, measurement, presentation and disclosure of financial assets, financial liabilities and derivatives under Section PS 3450 *Financial Instruments*. The new Section is applied prospectively, and prior periods have not been restated.

There was no material impact on the consolidated financial statements from the prospective application of the new accounting recommendations.

Asset retirement obligations

Effective April 1, 2022, the Nation adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of a liability for asset retirement obligations under PS 3280 *Asset Retirement Obligations*. The new standard establishes when to recognize and how to measure a liability for an asset retirement obligation, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

Before Section PS 3280 was issued, there was no specific guidance in PSAB addressing the accounting for various types of asset retirement obligations. Section PS 3260 *Liability for Contaminated Sites* deals with liabilities associated with the contamination of sites. This section did not have an effect on the Nation's consolidated financial statements in previous years. Under the new standard, a liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset when certain criteria are met, as described in Note 3.

As of March 31, 2023, an assessment of the potential impact of ARO liabilities and the impact on the consolidated financial statements from the prospective application of the new accounting recommendations has not been determined.

3. Significant accounting policies

These consolidated financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

Reporting entity

The financial statements consolidate the financial activities of all entities and departments comprising the Ahousaht's reporting entity, including Ahousaht's government business entities.

The Nation has consolidated the assets, liabilities, revenue and expenses of the following entities and departments:

- Ahousaht Education Authority
- 1139763 B.C. Ltd.
- Cha Chum Hi Yup Tiic Miss Society
- Chimahnah Healing Centre Ltd.

All inter-entity balances have been eliminated on consolidation; however, transactions between departments have not been eliminated in order to present the results of operations for each specific department.

Ahousaht business entities, owned or controlled by the Nation's Council but not dependent on the Nation for their continuing operations, are included in the consolidated financial statements using the modified equity method. Under the modified equity method, the equity method of accounting is modified only to the extent that the business entity accounting principles are not adjusted to conform to those of the Nation. Thus, the Nation's investment in these entities is recorded at acquisition cost and is increased for the proportionate share of post-acquisition earnings and decreased by post acquisition losses and distributions received. Entities accounted for by the modified basis include the Ahousaht Fishing Corporation.

Ahousaht is a member of Ma-Mook Development Corporation. The Ma-Mook Development Corporation is an organization of five Nations, whose purpose is to control the Nations' interest in forestry operations. The Nation does not have a share in the profit or loss of the organization. As a result, the financial statements have not been consolidated in the financial statements of Ahousaht.

Basis of presentation

Sources of revenue and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it becomes available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Segments

The Nation conducts its business through a number of reportable segments as described in Note 21. These operating segments are established by senior management to facilitate the achievement of the Nation's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 3.

Revenue recognition

Rental Revenue

Rental revenue is recorded in the year it is earned. At the end of each year, management evaluates whether rent revenue is collectible and records a bad debt expense and allowance for doubtful accounts for those amounts designated as unlikely to be collected.

3. Significant accounting policies (Continued from previous page)

Revenue recognition (Continued from previous page)

Government Transfers

Ahousaht recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, Ahousaht recognizes revenue as the liability is settled. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the consolidated statement of operations as the stipulation liabilities are settled.

Other Revenue

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Revenue of the Capital and Revenue Trust Fund is recognized at the time funds are contributed to the accounts held in Ottawa. Interest revenue is recognized when earned.

CMHC revenue is recognized as it become receivable under the terms of the applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the consolidated statement of financial position in the year of receipt.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Tangible capital assets

Tangible capital assets are initially recorded at cost. Contributed tangible assets are recorded at their fair value at the date of contribution.

All intangible assets and items inherited by the rights of the Nation, such as reserve land, forests, water and mineral resources are not recognized in the Nation's consolidated financial statements.

Amortization

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	<i>Method</i>	<i>Rate</i>
Buildings	declining balance	4 to 5 %
Automotive equipment	declining balance	30 %
Computer equipment	declining balance	30 %
Equipment	declining balance	20 %
Boats and Docks	declining balance	15 %
Water and sewer systems	declining balance	5 %
Subdivisions and roads	declining balance	4 %
Roads and landfills	declining balance	4 %

Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets.

3. Significant accounting policies *(Continued from previous page)*

Net financial assets

The Nation's consolidated financial statements are presented so as to highlight net financial assets as the measurement of consolidated financial position. The net financial assets of the Nation is determined by its financial assets less its liabilities. Net financial assets combined with non-financial assets comprise a second indicator of consolidated financial position, accumulated surplus.

Funds held in Ottawa Trust Fund

Funds held in trust on behalf of Nation members by the Government of Canada in the Ottawa Trust Fund are reported on the consolidated statement of financial position with an offsetting amount in accumulated surplus. Trust moneys consist of:

- Capital trust moneys derived from non-renewable resource transactions on the land or other Nation tangible capital assets; and
- Revenue trust moneys generated primarily through land leasing transactions or interest earned on deposits held in trust.

Measurement uncertainty

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets.

Changes to the underlying assumptions and estimates or legislative changes in the near term could have a material impact on the provision recognized.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in operations in the periods in which they become known.

Liability for contaminated site

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Nation is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at March 31, 2023.

At each financial reporting date, the Nation reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The Nation continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Financial instruments

The Nation recognizes its financial instruments when the Nation becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Nation may irrevocably elect to subsequently measure any financial instrument at fair value. The Nation has not made such an election during the year.

3. Significant accounting policies *(Continued from previous page)*

Financial instruments *(Continued from previous page)*

The Nation subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the consolidated statement of remeasurement gains and losses. The Nation has not presented a consolidated statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains or losses. Interest income is recognized in the consolidated statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers decline in funding in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the consolidated statement of remeasurement gains and losses.

Asset retirement obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Nation to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at March 31, 2023. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Nation reviews the carrying amount of the liability. The Nation recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Nation continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Ahousaht
Notes to the Consolidated Financial Statements
For the year ended March 31, 2023

4. Accounts receivable

	2023	2022
Other receivables	751,648	486,529
Indigenous Services Canada	741,403	87,891
CMHC subsidy assistance	7,156	6,967
GST receivable	124,821	119,434
Nuu-chah-nulth Tribal Council	1,651,717	654,235
First Nations Health Authority	285,120	151,382
Rent receivable	1,290,932	1,196,325
	4,852,797	2,702,763
Less: Allowance for doubtful accounts	1,576,292	1,364,904
	3,276,505	1,337,859

5. Restricted cash

Under the terms of the agreements with Canada Mortgage Housing Corporation (CMHC), the replacement reserve account is to be credited in the amount of \$17,840 (2022 - \$17,840) annually. These funds, along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time. At March 31, 2023, \$553,665 (2022 - \$440,858) has been set aside to fund the replacement reserve. The funds in the account may only be used as approved by CMHC. At year-end the replacement reserve was adequately funded (2022 - adequately funded).

Under the terms of the agreements with CMHC, excess federal assistance payments may be retained in an Operating Reserve. These funds, along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time. For the Post 1996 phases, the funds may be used to offset future deficits. Withdrawals are credits to interest first and then principal. At March 31, 2023, \$435,915 (2022 - \$326,427) has been set aside to fund this reserve. At year-end the operating reserve was adequately funded (2022 - adequately funded).

6. Funds held in trust

Capital and revenue trust monies are transferred to the Nation on the authorization of the Minister of Indigenous Services Canada, with the consent of the Nation's Council.

	2023	2022
Capital Trust		
Balance, beginning and end of year	305,295	305,295
Revenue Trust		
Balance, beginning of year	8,051	18,346
Interest	9,757	10,972
Special (BC)	4,799	-
Less: Transfers to Nation	-	21,267
Balance, end of year	22,607	8,051
	327,902	313,346

Ahousaht
Notes to the Consolidated Financial Statements
For the year ended March 31, 2023

6. Funds held in trust *(Continued from previous page)*

Ottawa Trust Funds

The Ottawa Trust accounts arise from monies derived from capital or revenue sources as outlined in Section 62 of the *Indian Act*. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada and are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily government by Sections 63 to 69 of the *Indian Act*.

7. Investment in Nation business entities

The Nation has investments in the following entities:

	<i>Investment cost</i>	<i>2023 Total investment</i>
First Nation Business Partnerships:		
Mamook Natural Resources Ltd - 20%	1	1
<hr/>		
	<i>Investment cost</i>	<i>2022 Total investment</i>
Wholly-owned Businesses:		
Ahousaht Fishing Corporation	1	1
First Nation Partnerships:		
Mamook Natural Resources Ltd - 20%	1	1
<hr/>		
	2	2
<hr/>		

Ahousaht Fishing Corporation is inactive and has been stricken from the BC Corporate Registry for the year ended March 31, 2023.

8. Available credit

The Nation has a demand loan with a maximum credit facility of \$850,000 (2022 - \$850,000) and bearing interest at prime plus 0.75% (2022 - prime plus 0.75%) per annum. The demand loan is secured by a General Security Agreement, second position to Royal Bank of Canada. At March 31, 2023, \$142,761 was drawn on the credit facility.

There is an additional demand loan with a maximum credit facility of \$150,000. At March 31, 2023, \$nil was drawn on the credit facility.

As at March 31, 2023 the prime rate was at 6.70% (2022 - 2.70%).

9. Deferred capital contribution

	<i>2023</i>	<i>2022</i>
FNHA - Land Based Capital AEA	121,357	121,357
The Annual Foundation - Chimahnah Healing Centre Ltd.	3,206,629	1,956,629
<hr/>		
	3,327,986	2,077,986
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Ahousaht
Notes to the Consolidated Financial Statements
For the year ended March 31, 2023

10. Deferred revenue

The following table represents changes in the deferred revenue balance attributable to each major category of external restrictions:

	<i>Balance, beginning of year</i>	<i>Contributions received</i>	<i>Revenue recognized</i>	<i>Balance, end of year</i>
ISC - Anderson Creek	51,865	-	-	51,865
ISC - Wastewater Treatment Plant	415,697	-	415,697	-
ISC - 6-Plex DL363	372,432	-	-	372,432
ISC - Roads and Drainage - Maaqtusiis IR#15	4,497,229	-	1,160,414	3,336,815
	5,337,223	-	1,576,111	3,761,112

11. Debt

	2023	2022
Ahousaht Education Authority - NEDC non-interest bearing, repayable in monthly payments of \$625 commencing November 1, 2021 and maturing on October 1, 2025.	18,750	26,250
Loan - All Nations Trust, lender for CMHC housing, repayable at \$6,696 per month including interest at 1.57% per annum maturing on December 1, 2036, secured by a Ministerial guarantee.	993,463	1,059,128
Loan - All Nations Trust, lender for CMHC housing, bearing interest at 5.27% per annum, secured by a Ministerial guarantee.	611,396	595,523
Demand Loan - Royal Bank of Canada, repayable at \$2,193 per month including interest at 1.82% per annum, due on demand, secured by a Ministerial guarantee.	295,662	316,395
Demand CMHC Loan - Royal Bank of Canada, repayable at \$2,243 per month including interest at 3.06% per annum, due on demand, secured by a Ministerial guarantee.	141,940	164,144
Demand Loan - Bank of Montreal, repayable at \$1,492 per month including interest at prime plus 0.75% per annum, due on demand, secured by a general security agreement.	119,165	129,763
NEDC COVID-19 Emergency Loan - fully repaid.	-	9,976
	2,180,376	2,301,179

Principal repayments on debt in each of the next five years, assuming debt subject to refinancing is renewed, are estimated as follows:

2024	Principal 116,771
2025	119,521
2026	122,369
2027	125,318
2028	128,375
	612,354
Thereafter	1,568,022

Ahousaht
Notes to the Consolidated Financial Statements
For the year ended March 31, 2023

12. Accounts payable and accruals

Included in accounts payable and accruals at year-end are wages and benefits payable of \$277,716 (2022 - \$268,013) and holdbacks payable of \$39,654 (2022 - \$566,616).

13. Forgivable loans

	2023	2022
CMHC RRAP #26-242-073; fully forgiven during the year.	-	6,056
CMHC RRAP #26-242-099; forgivable in monthly installments of \$653, interest as 3.38%, additional loan conditions to be determined at interest adjustment date.	21,816	21,816
CMHC RRAP #26-243-196; fully forgiven during the year.	-	7,952
CMHC RRAP #26-272-329; forgivable in monthly installments of \$941, interest at 4.75%, forgiven in July 2024.	14,057	25,350
CMHC RRAP #26-272-245; forgivable in monthly installments of \$941, interest as 5.38%, additional loan conditions to be determined at interest adjustment date.	24,350	24,350
CMHC RRAP #26-272-260; forgivable in monthly installments of \$805, interest as 5.38%, additional loan conditions to be determined at interest adjustment date.	22,100	22,100
CMHC RRAP #26-272-377; forgivable in monthly installments of \$924, interest as 4.13%, additional loan conditions to be determined at interest adjustment date.	21,500	21,500
CMHC RRAP #26-273-698; forgivable in monthly installments of \$847, interest as 5.38%, additional loan conditions to be determined at interest adjustment date.	24,100	24,100
CMHC RRAP #26-272-385; fully forgiven during the year.	-	8,650
CMHC RRAP #26-273-680; fully forgiven during the year.	-	3,720
	127,923	165,594

The forgivable loans are part of the Residential Rehabilitation Assistance Program ("RRAP"). The forgivable loans will be earned over 3-5 years from the Interest Adjustment Date. In order to earn the full amount of the forgivable RRAP loan, the owner must continue to own and occupy the property for the entire term of the loan. If the owner is in default of the loan conditions, the Nation will be required to repay the loan including interest.

14. Accumulated surplus

Accumulated surplus is comprised of the following:

	2023	2022
Equity in Ottawa Trust funds	327,902	313,346
Surplus in operating fund	14,466,104	5,732,662
Equity in tangible capital assets	69,978,242	66,779,339
Social Housing Replacement and Operating Reserves	472,504	432,270
	85,244,752	73,257,617

15. Indigenous Services Canada

	2023	2022
Per Indigenous Services Canada confirmation	20,949,323	19,026,315
Prior year unspent capital funds recognized	1,576,111	1,658,168
	22,525,434	20,684,483

16. Commitments

The Nation had a contract with Tritech Group Ltd. for the construction of the Wastewater Treatment Plant on Flores Island for a total cost of \$21,924,072, to date \$21,924,072 (2022 - \$21,451,649) has been expended on this contract. As of March 31, 2023, the remaining commitment for this contract was \$nil, and the contract is now complete.

The Nation also has a contract with Associated Engineering for the construction of roads and drainage improvements of Marktosis I.R. No. 15 at a total cost of \$6,295,815, to date \$5,209,238 (2022 - \$3,439,519) has been expended on this contract. As at March 31, 2023, the remaining commitment for this contract was \$1,086,577. The contract is expected to be completed in the 2024 fiscal year.

17. Contingent liabilities

The Nation has been named defendant in a lawsuit related to compensatory damages and contract breach. Management cannot determine whether the claim will be successful and cannot estimate the potential loss, if any.

These consolidated financial statements are subject to review by the Nation's funding agents. It is possible that adjustments could be made based on the results of their reviews. Any liabilities resulting from these reviews will be accounted for as an expense at the time of resolution.

18. Economic dependence

The Nation receives a significant portion of its revenue from Indigenous Services Canada as a result of agreements entered into with the Government of Canada. These agreements are administered by Indigenous Services Canada under the terms and conditions of the *Indian Act*. The ability of the Nation to continue operations is dependent upon the Government of Canada's continued financial commitments as guaranteed by these agreements.

19. Budget information

Canadian public sector accounting (PSA) standards require the disclosure of budget information for comparison to the Nation's actual revenue and expenses based on the original approved budget. Ahousaht prepared a budget for the year ended March 31, 2023 for the departments related to Indigenous Services funding, however the budget was not formally approved by Council. The consolidated budgeted revenue and expenses, and surplus have not been reported in these consolidated financial statements. While having no effect on reported revenue, expenses, and surplus, omission of this information is considered a departure from PSA standards.

20. Comparative figures

Certain comparative figures have been reclassified to conform with current year's presentation.

21. Segments

The Nation receives revenue and incurs expenses from many different projects and sources. For management and reporting purposes, the revenue, expenses and surplus or deficits are organized by segments. Schedules 3 to 13 disclose the details of the Nation's revenue and expenses by segment. The Nation is organized into the following segments:

Administration

Includes general operations, support, and financial management of the Nation.

Patient Travel

Includes revenue and expenditures relating to medical patient travels.

Cha-Chum-Hi-Yup-Tiichmis

Includes activities related to the provision of health services within the Nation.

Social Development

Includes revenue and expenditures relating to the social assistance of the members of Ahousaht.

Operations & Maintenance

Includes the maintenance of infrastructure owned by the Nation.

Fisheries

Includes revenue and expenditures related to conservation and stewardship of the Nation's fisheries.

Forestry

Includes revenue and expenditures related to conservation and stewardship of the the Nation's land and resources.

Ahousaht Capital

Includes revenue and expenditures related to capital projects.

Housing

Includes revenue and expenditures related to social housing programs carried on by the Nation.

Ahousaht Education Authority

Includes revenue and expenditures related to Ahousaht Education Authority for education services of the Nation.

Chimahnah Healing Centre

Includes revenue and expenditures related to the construction of the Chimahnah Healing Centre.

Ahousaht
Schedule 1 - Consolidated Schedule of Tangible Capital Assets

For the year ended March 31, 2023

	<i>Land</i>	<i>Buildings</i>	<i>Automobile equipment</i>	<i>Computer equipment</i>	<i>Equipment</i>	<i>Subtotal</i>
Cost						
Balance, beginning of year	655,032	39,913,908	678,867	39,602	2,222,754	43,510,163
Acquisition of tangible capital assets	-	2,690,558	34,611	-	176,079	2,901,248
Balance, end of year	655,032	42,604,466	713,478	39,602	2,398,833	46,411,411
Accumulated amortization						
Balance, beginning of year	-	18,796,038	505,757	34,887	1,823,680	21,160,362
Annual amortization	-	866,589	63,458	1,414	94,629	1,026,090
Balance, end of year	-	19,662,627	569,215	36,301	1,918,309	22,186,452
Net book value of tangible capital assets	655,032	22,941,839	144,263	3,301	480,524	24,224,959
2022 Net book value of tangible capital assets	655,032	21,117,870	173,110	4,715	399,074	22,349,801

Ahousaht
Schedule 1 - Consolidated Schedule of Tangible Capital Assets

For the year ended March 31, 2023

	<i>Subtotal</i>	<i>Boats & Docks</i>	<i>Water and sewer systems</i>	<i>Subdivisions and roads</i>	<i>Roads and Landfill</i>	<i>2023</i>	<i>2022</i>
Cost							
Balance, beginning of year	43,510,163	1,249,715	44,449,962	14,718,093	4,633,095	108,561,028	99,769,675
Acquisition of tangible capital assets	2,901,248	223,000	994,283	-	1,165,085	5,283,616	8,791,353
Balance, end of year	46,411,411	1,472,715	45,444,245	14,718,093	5,798,180	113,844,644	108,561,028
Accumulated amortization							
Balance, beginning of year	21,160,362	801,734	12,181,961	5,081,113	255,340	39,480,510	37,542,720
Annual amortization	1,026,090	83,746	702,263	383,896	9,521	2,205,516	1,937,790
Balance, end of year	22,186,452	885,480	12,884,224	5,465,009	264,861	41,686,026	39,480,510
Net book value of tangible capital assets	24,224,959	587,235	32,560,021	9,253,084	5,533,319	72,158,618	69,080,518
2022 Net book value of tangible capital assets	22,349,801	447,981	32,268,001	9,636,980	4,377,755	69,080,518	

Ahousaht
Schedule 2 - Schedule of Consolidated Expenses by Object
For the year ended March 31, 2023

	2023	2022
Consolidated expenses by object		
Administration	93,639	22,827
Advertising	7,873	4,748
Amortization	2,205,516	1,937,982
Bad debts	211,728	174,197
Bank charges and interest	92,278	107,353
Community donations	174,784	219,783
Consulting	370,135	441,807
Contracted services	1,131,329	1,023,568
Distribution	1,300,000	600,000
Equipment rentals and leases	55,080	59,909
Freight	39,191	46,165
Fuel	145,052	72,738
Funeral	62,674	54,011
Honouraria	183,959	119,099
Insurance	445,455	383,057
Materials and supplies	648,036	943,986
Meeting	254,299	128,596
Office expenses	479,928	473,175
Professional fees	229,556	267,351
Reimbursable expense (recovery)	67,294	(120,818)
Repairs and maintenance	194,423	209,434
Salaries and benefits	9,704,267	9,111,391
Social assistance	1,400,569	1,212,745
Special projects	-	49,066
Student expenses	974,399	669,929
Training	119,821	59,099
Travel	2,848,168	2,120,310
Tuition	299,124	173,194
Utilities	365,454	335,527
	24,104,031	20,900,229

**Ahousaht
Administration**

Schedule 3 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2023

	2023	2022
Revenue		
Indigenous Services Canada	2,281,085	3,200,154
Province of British Columbia	469,764	1,858,069
Nuu-chah-nulth Tribal Council	-	249,185
Canada Mortgage and Housing Corporation	-	24,000
Gaming revenue	1,052,336	601,777
Other revenue (recovery)	725,898	(172,338)
First Nation Health Authority	422,120	10,000
Interest income	331,927	48,707
Internet services	197,357	214,664
Rental income	40,480	13,500
Grant revenue	40,000	-
Fisheries and Oceans Canada	26,849	-
	5,587,816	6,047,718
Expenses		
Administration	51,733	94,854
Advertising	2,796	2,370
Amortization	1,291,923	1,012,334
Bad debts	120,195	124,145
Bank charges and interest	37,530	76,886
Community donations	66,930	64,747
Consulting	305,418	274,320
Contracted services	207,049	405,538
Equipment rentals and leases	3,777	15,373
Freight	314	411
Fuel	19,249	16,189
Funeral	62,674	54,011
Honouraria	112,820	56,920
Insurance	303,435	239,440
Materials and supplies	68,705	372,391
Meeting	72,536	11,463
Office expenses	107,345	112,563
Professional fees	61,571	71,967
Reimbursable expense (recovery)	(6,779)	(40,533)
Repairs and maintenance (recovery)	2,915	(4,016)
Salaries and benefits	2,245,609	1,990,409
Training	1,345	-
Travel	296,784	156,958
Utilities	101,822	94,214
	5,537,696	5,202,954
Surplus before transfers	50,120	844,764
Transfers between programs	(256,188)	3
Annual surplus (deficit)	(206,068)	844,767

Ahousaht
Ahousaht Patient Travel
Schedule 4 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	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
Cha-Chum-Hi-Yup-Tiichmis
Schedule 5 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	2023	2022
Revenue		
Nuu-chah-nulth Tribal Council	1,678,197	1,657,617
Indigenous Services Canada	308,021	621,910
Province of British Columbia	149,147	38,654
Grant revenue	1,500,000	-
First Nation Health Authority	202,462	17,408
Other revenue	61,744	734,765
Interest income	86	21
	3,899,657	3,070,375
Expenses		
Administration (recovery)	159	(95,006)
Advertising	902	-
Bank charges and interest	467	415
Community donations	8,114	4,870
Consulting	10,955	1,105
Contracted services	438,413	126,952
Distribution	1,300,000	600,000
Equipment rentals and leases	2,300	-
Freight	4,175	1,055
Fuel	2,329	3,687
Honouraria	8,064	-
Materials and supplies	50,671	36,789
Meeting	49,600	25,272
Office expenses	44,608	28,403
Professional fees	4,046	4,174
Reimbursable expense (recovery)	18,625	(67,836)
Repairs and maintenance	10,299	9,384
Salaries and benefits	1,104,362	1,023,667
Training	16,075	4,394
Travel	170,993	68,091
Utilities	13,424	11,427
	3,258,581	1,786,843
Annual surplus	641,076	1,283,532

Ahousaht
Social Development

Schedule 6 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	2023	2022
Revenue		
Indigenous Services Canada	1,902,752	1,881,501
Nuu-chah-nulth Tribal Council	7,402	43,404
Other revenue	3,375	-
First Nation Health Authority	1,011	-
Interest income	75	20
	1,914,615	1,924,925
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	48,526	34,839
Reimbursable expense (recovery)	-	(1,000)
Salaries and benefits	391,739	321,124
Social assistance	1,400,569	1,212,745
Travel	8,258	7,739
Utilities	678	7,105
	1,876,820	1,613,553
Annual surplus	37,795	311,372

Ahousaht
Ahousaht Capital

Schedule 7 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	2023	2022
Revenue		
Indigenous Service Canada		
Indigenous Services Canada funding	9,030,692	6,377,975
ISC - Deferred Revenue Adjustment	1,576,111	1,070,796
Other revenue	56,439	69,977
Interest income	123,066	27,836
	10,786,308	7,546,584
Expenses		
Bank charges and interest	148	386
Community donations	2,300	-
Contracted services	32,599	13,502
Equipment rentals and leases	525	-
Freight	60	-
Fuel	18,944	8,977
Materials and supplies	13,855	33,917
Meeting	1,305	-
Professional fees	3,563	1,812
Reimbursable expense	3,002	-
Repairs and maintenance	13,935	1,792
Travel	5,652	1,300
Utilities	5,240	-
	101,128	61,686
Surplus before transfers	10,685,180	7,484,898
Transfers between programs	(58,076)	57,314
Annual surplus	10,627,104	7,542,212

Ahousaht
Operations & Maintenance
Schedule 8 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	2023	2022
Revenue		
Indigenous Services Canada	1,327,107	1,448,393
Other revenue	8,249	8,974
Interest income	141	212
	1,335,497	1,457,579
Expenses		
Administration	6,528	4,894
Advertising	201	-
Bad debts	340	-
Bank charges and interest	327	221
Community donations	2,000	426
Consulting	10,475	1,105
Contracted services	304,630	185,497
Equipment rentals and leases	1,800	1,500
Freight	4,541	6,618
Fuel	6,364	7,189
Materials and supplies	115,392	59,092
Meeting	2,595	2,522
Office expenses	79,054	23,947
Professional fees	22,152	10,076
Reimbursable expense	53,449	16,065
Repairs and maintenance	6,339	2,266
Salaries and benefits	559,956	533,200
Training	378	1,544
Travel	73,408	24,963
Utilities	99,409	74,220
	1,349,338	955,345
Surplus (deficit) before transfers	(13,841)	502,234
Transfers between programs	314,264	(57,314)
Annual surplus	300,423	444,920

**Ahousaht
Forestry**

Schedule 9 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2023

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

**Ahousaht
Fisheries**

Schedule 10 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2023

	2023	2022
Revenue		
Nuu-chah-nulth Tribal Council	485,928	310,112
Fisheries and Oceans Canada	353,266	-
Other revenue	217,946	405,201
Interest income	31	9
	1,057,171	715,322
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
Insurance	-	15,388
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	497,567
Annual surplus	629,951	217,755

**Ahousaht
Housing**

Schedule 11 - Consolidated Schedule of Revenue and Expenses

For the year ended March 31, 2023

	2023	2022
Revenue		
Indigenous Services Canada	701,794	551,576
Canada Mortgage and Housing Corporation	123,546	98,197
Rental income	294,567	291,992
Interest income	87,432	12,901
Other revenue	26,700	1,130
	1,234,039	955,796
Expenses		
Administration	30,766	96
Amortization	530,856	546,440
Bad debts	91,193	50,052
Bank charges and interest	40,248	23,612
Community donations	500	-
Consulting	-	355
Contracted services	688	-
Equipment rentals and leases	-	4,928
Freight	29,851	38,080
Fuel	18,041	13,645
Insurance	10,000	-
Materials and supplies	37,324	35,175
Meeting	8,857	879
Office expenses	-	7,371
Reimbursable expense (recovery)	-	(368)
Repairs and maintenance	79,796	77,698
Salaries and benefits	36,984	40,774
Training	827	263
Travel	35,262	18,594
Utilities	11,276	15,899
	962,469	873,493
Annual surplus	271,570	82,303

Ahousaht
Ahousaht Education Authority
Schedule 12 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	2023	2022
Revenue		
Indigenous Services Canada	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
Annual surplus (deficit)	(234,354)	499,167

Ahousaht
Chimahnah Healing Centre
Schedule 13 - Consolidated Schedule of Revenue and Expenses
For the year ended March 31, 2023

	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
Annual deficit	(52,627)	(34,000)

Ahousaht
BC First Nations Gaming Revenue
For the year ended March 31, 2023

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON COMPLIANCE

To the BC First Nations Gaming Revenue Sharing Limited Partnership:

We have undertaken a reasonable assurance engagement of Ahousaht's compliance during the period April 1, 2022, to March 31, 2023, with the criteria established in Section 7 with respect to use of funds for approved purposes ("the **specified requirements**") established in the *Second Amended BC First Nations Gaming Revenue Sharing Limited Partnership Agreement* dated March 31, 2020.

Management's Responsibility

Management is responsible for Ahousaht's compliance with the specified requirements of the Agreement. Management is also responsible for such internal control as management determines necessary to enable Ahousaht's compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on Ahousaht's compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the entity complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the relevant Code of Professional Conduct, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, Ahousaht's complied with the specified requirements established in the *Second Amended BC First Nations Gaming Revenue Sharing Limited Partnership Agreement* during the period April 1, 2022, to March 31, 2023, in all significant respects.

We do not provide a legal opinion on Ahousaht's compliance with the specified requirements.

Nanaimo, British Columbia

March 12, 2024



Chartered Professional Accountants

MNP LLP

400 MNP Place, 345 Wallace Street, Nanaimo B.C., V9R 5B6

T: 250.753.8251 F: 250.754.3999

**Ahousaht
Limited Partnership Report on Receipts and Disbursements
Year ended March 31, 2023**

The undersigned confirms that it received from the Partnership Distributions for the fiscal year ended March 31, 2023:

Receipts


Current year Partnership Distributions	\$ 1,052,336
Carry forward of prior year permitted investments	<u>\$ 2,175,298</u>
	\$ 3,227,634

We report, based on our financial statements, that out of such funds the following aggregate amounts were, during the year so ended, expended on or held for the purpose of, the following:

Disbursements

Health and wellness	\$ 69,886
Infrastructure, safety, transportation and housing	\$ 257,059
Economic and business development	\$ -
Education, language, culture and training	\$ 71,163
Community development and environment protection	\$ -
Capacity-building, fiscal management, and governance	\$ -
Permitted investments	<u>\$ 2,829,526</u>
Total	\$ 3,227,634

Signed on behalf of: Ahousaht

By: 
Chief Councillor

Ahousaht
Schedule of Remuneration and Expenses
Elected Officials
For the year ended March 31, 2023
(Unaudited)

Management's Responsibility

To the Members of Ahousaht:

Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses paid to elected officials, including responsibility for significant accounting judgments and estimates in accordance with the *First Nations Financial Transparency Act*. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the schedule of remuneration and expenses paid to elected officials, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safe guarded and financial records are properly maintained to provide reliable information for the preparation of financial information.

Chief and Council is composed primarily of individuals who are neither management nor employees of the First Nation. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information. Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. Council is also responsible for recommending the appointment of the First Nation's external auditors.

MNP LLP is appointed by the Chief and Council to review the schedule of remuneration and expenses paid to elected officials and report directly to the members; their report follows. The external accountants have full and free access to both Council and management to discuss their findings.

March 12, 2024



Executive Director

Independent Practitioner's Review Engagement Report

To the Members of Ahousaht:

We have reviewed the accompanying schedule of remuneration and expenses paid to elected officials ("the schedule") of Ahousaht and a summary of significant accounting policies (together "the schedule") for the year ended March 31, 2023. The schedule has been prepared by management of Ahousaht based on the *First Nations Financial Transparency Act*.

Management's Responsibility for the Schedule

Management of Ahousaht is responsible for the preparation of the schedule in accordance with the *First Nations Financial Transparency Act*, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the schedule based on our 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 of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

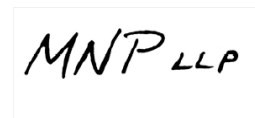
The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the schedule is not prepared, in all material respects, in accordance with the *First Nations Financial Transparency Act*.

Nanaimo, British Columbia

March 12, 2024



Chartered Professional Accountants

Ahousaht
Schedule of Remuneration and Expenses
Elected Officials

For the year ended March 31, 2023

(Unaudited)

<i>Name</i>	<i>Position</i>	<i>Number of Months (1)</i>	<i>Remuneration (2)</i>	<i>Expenses (3)</i>
Greg Louie	Chief	3	67,487	1,117
Melinda Swan	Deputy Chief	3	34,855	3,158
Philomena Duncan	Councillor	3	10,500	543
David Frank	Councillor	3	-	583
Frank Louie Sr.	Councillor	3	150	728
Francis John	Councillor	3	-	-
Thomas Campbell	Councillor	3	-	4,850
Crystal Sam	Councillor	3	-	-
Andrew Webster	Councillor	3	-	-
Arnold Robinson	Councillor	3	2,250	677
Paul Robinson	Councillor	3	-	-
Angus Campbell	Councillor	12	21,638	22,028
Sabrina Campbell	Deputy Chief	12	68,947	14,981
Guy Philip Louie Sr.	Councillor	12	6,225	4,171
John Rampanen	Chief	9	67,750	11,782
Crystal Campbell	Councillor	9	13,820	11,076
John Campbell	Councillor	9	9,938	8,593
Herbert Dick	Councillor	9	9,788	6,146
Gerald Frank-Perry	Councillor	9	10,163	4,858
Marletta Kaloucovale	Councillor	9	15,658	5,512
Ramona Mark	Councillor	9	3,150	3,473
Lawrence Swan	Councillor	9	42,894	9,985
Allisson Thomas	Councillor	9	4,575	900
Walter Thomas	Councillor	9	42,342	13,864
			432,128	129,026

(1) The number of months during the fiscal year the individual was an elected or appointed official or was on staff.

(2) As per the First Nations Financial Transparency Act:

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

<i>Name</i>	<i>Honoraria included in Remuneration above</i>
Philomena Duncan	10,500
Frank Louie Sr.	150
Arnold Robinson	2,250
Angus Campbell	21,638
Guy Philip Louie Sr.	6,225
Crystal Campbell	13,820
John Campbell	9,938
Herbert Dick	9,788
Gerald Frank-Perry	10,163
Marletta Kaloucovale	11,850
Ramona Mark	3,150
Lawrence Swan	5,775
Allisson Thomas	4,575
Walter Thomas	450

(3) As per the First Nations Financial Transparency Act:

“expenses: includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

Ahousaht
Schedule of Remuneration and Expenses
Paid to Unelected Senior Officials
For the year ended March 31, 2023
(Unaudited)

Management's Responsibility

To the Members of Ahousaht:

Management is responsible for the preparation and presentation of the accompanying schedule of remuneration and expenses paid to unelected senior officials, including responsibility for significant accounting judgments and estimates in accordance with the provisions of the Contribution Agreement with Indigenous Services Canada. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the schedule of remuneration and expenses paid to unelected senior officials, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safe guarded and financial records are properly maintained to provide reliable information for the preparation of financial information.

Chief and Council is composed primarily of individuals who are neither management nor employees of the First Nation. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information. Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. Council is also responsible for recommending the appointment of the First Nation's external accountants.

MNP LLP is appointed by the Chief and Council to review the schedule of remuneration and expenses paid to unelected officials and report directly to the members; their report follows. The external accountants have full and free access to both Council and management to discuss their findings.

March 12, 2024



Executive Director

Independent Practitioner's Review Engagement Report

To the Members of Ahousaht:

We have reviewed the accompanying schedule of remuneration and expenses paid to unelected senior officials of Ahousaht ("the schedule") for the year ended March 31, 2023. The schedule has been prepared by management of Ahousaht based on the provisions of the Contribution Agreement with Indigenous Services Canada ("ISC").

Management's Responsibility for the Schedule

Management of Ahousaht is responsible for the preparation of the schedule in accordance with the provisions of the Contribution Agreement with ISC, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the schedule based on our 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 of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates 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 the schedule is not prepared, in all material respects, in accordance with the Contribution Agreement with ISC.

Nanaimo, British Columbia

March 12, 2024



Chartered Professional Accountants

Ahousaht
Schedule of Remuneration and Expenses
Paid to Unelected Senior Officials
For the year ended March 31, 2023
(Unaudited)

Name	Position Title	Months (1)	Remuneration	Expenses	Total
Robert Bullock - 0982303 B.C. Ltd.	Executive Director / Finance Director	12	217,957	32,835	250,792
Atleo, Anne Margaret	RSRP Residential Manager	12	82,826	26,029	108,856
Atleo, Caroline Nellie	Housing Manager	12	74,944	5,596	80,539
Atleo, Julia Stella	CHS Manager	12	74,925	31,628	106,553
Dick, Alexander Stephen	O & M Manager	12	74,841	4,442	79,283
Frank, Kayla	Manager of Accounting	12	74,407	7,769	82,176
Paul, Noreen	Manager of Finance	12	78,690	2,351	81,041
Swan, Michael	Fisheries Manager	12	74,925	20,287	95,212
Atleo, Rebecca	AEA - Director	12	152,868	13,119	165,986
Robinson, Doris Marie	AEA - Assistant Director	12	83,277	16,183	99,460
Atleo, Rodney Sr.	AEA - Board Chair	12	950	28,498	29,448
Robinson, Harvey	AEA - Co-chair	12	5,900	4,360	10,260
Dick, Darlene	AEA -Trustee	12	350	12,345	12,695
Webster, Marian	AEA -Trustee	12	3,900	12,020	15,920
Campbell, Ivey	AEA -Trustee	12	3,900	7,826	11,726
Atleo, Robert	Manager of Social Development	12	61,564	19,277	80,841
			1,066,224	244,563	1,310,787

(1) The number of months during the fiscal year the individual was on staff.

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

Ahousaht
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

Ahousaht
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)

Ahousaht
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	-

Ahousaht
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	-	-

Ahousaht
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 Budget	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)

March 12, 2024

Executive Director
Ahousaht
General Delivery
Ahousaht, BC V0R 1A0

Dear Executive Director:

Management letter for the year ended March 31, 2023

We have recently completed our audit of Ahousaht in accordance with Canadian generally accepted auditing standards (“GAAS”). The objective of our audit was to express an opinion on the consolidated financial statements, which have been prepared in accordance with Canadian public sector accounting standards. Included in our audit was the consideration the system of internal control relevant financial reporting. This consideration of the system of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances. It was not for the purpose of expressing an opinion on the effectiveness of the system of internal control or for identifying all significant control deficiencies that might exist.

An audit is not specifically designed to identify all matters that may be of interest to management in discharging its responsibilities, however, during the course of our audit, we did, identify some areas for improvement that we are bringing to your attention with this letter. It is our responsibility to communicate any significant deficiencies identified to those charged with governance. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor’s professional judgment, is of sufficient importance to merit the attention of those charged with governance.

Council Meeting Minutes

Observation:

During the audit, we observed that the Council meeting minutes are not being approved or signed. In addition, there were significant delays in providing meeting minutes.

Impact:

Records of these meetings can be crucial in the event of future legal matters or in the case of documenting compliance with regulations.

In addition, accurate record keeping of minutes ensures that Council is able to support decisions made and discussions held on matters.

Recommendation:

We recommend that all meeting minutes be formally documented and retained, and that Council adds the review of previous meeting minutes to the agenda at each subsequent meeting. Once approved, we recommend having two Council members sign the approved minutes.

Duplication of Expenses

Observation:

During the course of our audit, we noted entries in Xyntax indicating duplicate payments to a contractor for expense reimbursements.

Impact:

Making duplicate payments for an expense claim raises concerns over the accuracy and reliability of financial information.

Recommendation:

Policies and procedures around accounts payable and cash disbursement should be properly addressed. All payables should be supported and appropriately approved to avoid duplicates.

Authorization of Pay Changes

Observation:

There is no formal policy and procedures in place for authorizing, reviewing and documenting pay rate changes. During our audit, we reviewed contracts which were signed in previous years and not updated to reflect current pay rates and changes.

Impact:

This can result in unauthorized pay changes being made intentionally or erroneously.

Recommendation:

A policy should be implemented detailing who is responsible for authorizing changes in pay, and the required documentation that must be completed and retained.

Specifically, all pay changes should be initially approved by an authorized individual in the payroll department. Once changes have been entered into the payroll system, they should be reviewed by a supervisor to ensure they were done correctly. A copy of the authorized pay change form should be included within the employee personnel file for ease of verification.

Reconciliation of Vacation Payable

Observation:

The vacation payable subledger is not being accurately adjusted from the payroll module. Changes in vacation hours did not appear to be tracked subsequent to December 2022. Further, vacation payable at March 31, 2023 is unchanged from the vacation payable balance at March 31, 2022.

Impact:

Neglecting to reconcile the vacation payable subledger to the general ledger on a regular basis can result in inaccurate financial reporting and a lack of understanding of how much money is owed to employees at any given time, which can interfere with cash flows and forecasting.

Recommendation:

We recommend that the vacation payable subledger be reconciled to the general ledger on a monthly basis, and that all differences be investigated and resolved in a timely manner.

Review of Bank Reconciliations**Observation:**

Accounting personnel perform the bank reconciliation function, however for the April 1, 2022 to March 31, 2023 period we were unable to review evidence that the bank reconciliation had been reviewed by supervisory or management personnel.

Impact:

This practice limits the strength of checks and balances needed for secure controls over cash.

Recommendation:

The bank reconciliation should be reviewed by a senior member of the finance department whom did not prepare the bank reconciliation, and a sign off should be done to show that the reconciliation has been checked by the reviewer prior to being closed. We recommend the bank reconciliation is saved electronically and is electronically signed off after being reviewed and saved on file.

Approved Budget**Observation:**

During our audit work, we were unable to identify a budget for 2022-2023 that was previously approved by Chief and Council.

Impact:

Approval and use of a budget is a critical financial management process that enables the Nation to operate within boundaries developed to create financial stability. In addition, a financial budget may be used to help ensure that the Nation is on track of reaching financial goals that have been developed.

Recommendation:

Ensure that a budget is being prepared by accounting personnel, reviewed for changes with Chief and Council and subsequently approved by Chief and Council prior to being used as a benchmark for the fiscal year.

Asset Retirement Obligations**Observation:**

During our audit, we noted that management had not prepared an assessment of the impacts of PS3280 Asset Retirement Obligation Standard.

Impact:

It is not possible to determine whether the Nation is compliant with the financial reporting requirements of PS3280.

Recommendation:

We recommend management obtain inspections by qualified parties to provide an estimate of the potential asset retirement obligations relating to Nation assets to determine whether an asset retirement obligation is required to be recorded.

We have discussed the matters in this letter with Executive Director and received his comments thereon.

We would like to express our appreciation for the co-operation and assistance we have received during the course of our audit from Executive Director and staff.

We would be pleased to discuss with you further any matters mentioned in this letter at your convenience. This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to any third party who uses this communication.

Sincerely,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and slanted to the right.

MNP LLP
Chartered Professional Accountants



MNP

Ahousaht

2023 Audit Findings

Report to Council

March 31, 2023

Kali Friday, CPA, CA, CAFM

T: 250.734.4376

E: kali.friday@mnt.ca

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Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the consolidated financial statements of Ahousaht (the "Nation") as at March 31, 2023 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

As auditors, we report to the members on the results of our examination of the consolidated financial statements of the Nation as at and for the year ended March 31, 2023. The purpose of this Report is to assist you, as members of Council, in your review of the results of our audit.

This Report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the consolidated financial statements of the Nation which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the remaining outstanding legal confirmations;
- Receipt of the signed management representation letter;
- Discussion of subsequent events with Council;
- Council's review and approval of the consolidated financial statements.

The following difficulties were encountered in completing our audit procedures included delays in receiving audit information.

Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on March 12, 2024.

Unless unforeseen complications arise, our Independent Auditor's Report will provide a qualified opinion to the members of the Nation.

Canadian Public Sector Accounting Standards ("PSAS") Section PS 3280 Asset Retirements Obligations ("ARO") which was adopted by the First Nation as of April 1, 2022 requires the recognition of an ARO liability when there is a legal obligation that establishes a clear responsibility to incur retirement costs in relation to a tangible capital asset. The First Nation has not identified ARO liabilities as of March 31, 2023 and we were unable to satisfy ourselves concerning those liabilities by alternative means. Consequently, we were not able to determine whether any adjustments would be necessary to liabilities, net financial assets, tangible capital assets, accumulated surplus, expenses, annual surplus, change in net financial assets for the years-ended March 31, 2023 and 2022, and accumulated surplus as of April 1, 2021 and March 31, 2022 and 2023.

We were unable to verify that Ahousaht Council formally approved the budget for the year ending March 31, 2023. Canadian public sector accounting standards requires the approved budget to be presented in the consolidated statements of operations and accumulated surplus and changes in net financial assets. The consolidated budgeted revenue, expenses, and surplus have not been reported in these consolidated financial statements.




A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	<p>Over the course of our audit, the following deviations were made from the Audit Service Plan:</p> <p>Component materiality for the significant components was not provided in the Audit Service Plan and included the Nation of \$735,000, CMHC of \$140,000. Ahousaht Education Authority of \$305,000 and Chimahnah Healing Centre of \$74,000</p>
	Final Materiality	<p>Final materiality used for our consolidated audit was \$735,000 for the year ended March 31, 2023. Component materiality is as noted above.</p>
	Identified or Suspected Fraud	<p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
	Identified or Suspected Non-Compliance with Laws and Regulations	<p>Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.</p>
	Matters Arising in Connection with Related Parties	<p>No significant matters arose during the course of our audit in connection with related parties of the Nation.</p>
	Going Concern	<p>No events or conditions identified that may cast significant doubt on the first nation's ability to continue as a going concern.</p>
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Nation to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>The accounting policies used by the Nation are appropriate and have been consistently applied.</p>

Area		Comments
	Financial Statement Disclosures	The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Site contamination and landfill liabilities/asset retirement obligations Risk that asset retirement obligation is understated and/or not recorded at correct amounts	Inquired with Nation personnel and reviewed assessments, if applicable that have been completed by 3rd party contractors. No assessment completed
Government Transfers Risk that revenue is overstated and did not occur in the year	Agreed to 3rd party confirm
Other Revenues Risk that revenue is overstated and did not occur in the year	Vouched a sample at a Risk Factor of 3 to source documents to determine if revenue was accurately recorded as to Classification, Amount and Period. In addition, traced to bank

Other Areas

Area	Comments
Auditor Independence	We confirm to Council that we are independent of the Nation. Our letter to Council discussing our independence is included as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	Several significant adjustments were proposed to management with respect to the March 31, 2023 consolidated financial statements. A summary of significant differences has been included with this report.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



MNP LLP

Chartered Professional Accountants

encls

Independence Communication



March 12, 2024

Chief & Council
Ahousaht
General Delivery
Ahousaht, BC V0R 1A0

Dear Sirs/Mesdames:

We have been engaged to audit the consolidated financial statements of Ahousaht (the "First Nation") as at March 31, 2023 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the First Nation and its related entities or persons in financial reporting oversight roles at the First Nation and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are aware of the following relationships between the First Nation and MNP that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from April 1, 2022 to March 12, 2024.

Describe any significant relationships or matters bearing on the auditor's independence, and also discuss the appropriate safeguards in place.

MNP was engaged by Ahousaht to provide EASE bookkeeping services to Ahousaht. The scope of our EASE bookkeeping services for the period noted to the First Nation included assistance with preparation of bank reconciliations, accounts payable and accounts receivable processing and adjusting entries as required. All bank reconciliations and transactions posted were approved by the Executive Director/Director of Finance. The team involved with the bookkeeping engagement was not involved with the audit team and was not involved in any decision making on behalf of management.

We hereby confirm that MNP is independent with respect to the First Nation within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of March 12, 2024.

MNP LLP

Suite 400 - 345 Wallace Street, Nanaimo BC, V9R 5B6

T: 250.753.8251 F: 250.754.3999

This report is intended solely for the use of Council, management and others within the First Nation and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

MNP LLP

Chartered Professional Accountants

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Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



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Ahousaht
General Delivery
Ahousaht, BC V0R 1A0

March 12, 2024

MNP LLP
Suite 400 - 345 Wallace Street
Nanaimo, British Columbia V9R 5B6

To Whom It May Concern:

In connection with your audit of the consolidated financial statements of Ahousaht (the "Nation") as at March 31, 2023 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the consolidated financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the consolidated financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 14, 2022, for the preparation and fair presentation of the Nation's consolidated financial statements in accordance with Canadian public sector accounting standards. We believe these consolidated financial statements are complete and present fairly, in all material respects, the financial position of the Nation as at March 31, 2023, and the results of its operations and its cash flows, in accordance with Canadian public sector accounting standards.
2. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Nation's consolidated financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the consolidated financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian public sector accounting standards, and are applied consistently throughout the consolidated financial statements.
4. All significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.

5. The selection and application of the methods, assumptions and data used in making the accounting estimates are consistent and appropriate.
6. The assumptions relevant to accounting estimates and disclosures appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity.
7. Disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of Canadian public sector accounting standards.
8. No subsequent event requires adjustment to the accounting estimates and related disclosures included in the consolidated financial statements.
9. We have not identified all known or potential asset retirement obligations and the costs associated with the remediation of these assets has not been appropriately accounted for and disclosed in the financial statements which has resulted in an audit report qualification.
10. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the consolidated financial statement effects of the entries.
11. We believe the effects of those uncorrected consolidated financial statement differences aggregated by you during the audit are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. A summary of these differences has been attached to this written representation.
12. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
13. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the consolidated financial statements.
14. We further acknowledge the following items related specifically to COVID-19:
 - We have assessed the impact of COVID-19 on the Nation's operations and have provided you all information relevant to the impact it has had and/or is anticipated to have on the Nation's operations.
 - We have made available to you all source documentation requested, whether in original or scanned/electronic format. Where information has been provided in scanned/electronic format, it has been accurately reproduced.
 - All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the consolidated financial statements.
15. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the consolidated financial statements in accordance with Canadian public sector accounting standards.
16. All liabilities, both known and contingent, requiring recognition or disclosure in the consolidated financial statements in accordance with the requirements of Canadian public sector accounting standards have been adjusted or disclosed as appropriate.
17. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the consolidated financial statements.

18. All assets, wherever located, to which the Nation had satisfactory title at the year-end, have been fairly stated and recorded in the consolidated financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the consolidated financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral. All assets of uncertain value, and restrictions imposed on assets, are appropriately reported in the consolidated financial statements.
19. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the consolidated financial statements.
20. All restricted cash has been appropriately designated and separated from operating funds.
21. All cash accounts have been appropriately recorded in the consolidated financial statements and all terms and associated conditions have been disclosed to you in full. We have provided you with the most current banking agreements.
22. Accounts and contributions receivable are correctly described in the records and represent valid claims as at March 31, 2023. An appropriate allowance has been made for losses from uncollectible accounts and for costs or expenses that may be incurred with respect to sales made or services rendered.
23. All investments in government business enterprises, partnerships and business partnerships have been appropriately recorded in the consolidated financial statements in accordance with the accounting policies described in the notes thereto and the requirements of Canadian public sector accounting standards.
24. All charges to tangible capital assets represent capital expenditures. No expenditures of a capital nature were charged to operations of the Nation. Depreciation of property, plant and equipment has been recorded according to our best estimates of their useful lives. All events or circumstances giving rise to impairments are appropriately reflected in the consolidated financial statements.
25. Government transfers have been recognized when the transfer is authorized, and all eligibility criteria have been met.
26. All debt has been appropriately recorded in the consolidated financial statements. All payments and accrued interest have been accounted for. The current portion of debt is appropriately classified. All terms and conditions have been fully disclosed in the consolidated financial statements. We have provided you with the most current debt and financing agreements.
27. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the Nation is not entitled to the proceeds.
28. We have identified all financial instruments, including derivatives, and hedging relationships. These have been appropriately recorded and disclosed in the consolidated financial statements in accordance with the requirements of Canadian public sector accounting standards.
29. We have identified all known or potential contaminated sites and the costs associated with the remediation of these sites have been appropriately accounted for and disclosed in the financial statements in accordance with Canadian public sector accounting standards.

Information Provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the consolidated financial statements, related data and minutes of the meetings of and resolutions of Chief and Council held throughout the year to the present date as well as summaries of recent meetings for which minutes have not yet been prepared;
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the consolidated financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the consolidated financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the consolidated financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Nation and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. There are no discussions with your firm's personnel regarding employment with the Nation.
10. Meetings were held during the year and all important information was given to MNP but no formal minutes were documented or available for MNP to view, as of September 2023.

Professional Services

1. We acknowledge the engagement letter dated December 14, 2022, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Nation's audit.

Sincerely,

Ahousaht

A handwritten signature in black ink, appearing to be a stylized 'A' or similar character.

Signature

Title

Ahousaht
General Delivery
Ahousaht, BC V0R 1A0

March 12, 2024

MNP LLP
Suite 400 MNP Place
345 Wallace Street
Nanaimo, BC V9R 5B6

To Whom It May Concern:

In connection with your reasonable assurance engagement on management's statement of Ahousaht's ("the Nation") compliance at March 31, 2023 with the criteria established in Section 7 with respect to use of funds for approved purposes ("the specified requirements") established in the *Second Amendment BC First Nations Gaming Revenue Sharing Limited Partnership Agreement* dated March 31, 2020. We hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your engagement.

We understand that the engagement was a reasonable assurance engagement made in accordance with Canadian Standard on Assurance Engagements 3530 Attestation Engagements to Report on Compliance/Canadian Standard on Assurance Engagements 3531 Direct Engagements to Report on Compliance.

Certain representations in this letter are described as being limited to matters that are significant. An item is considered significant, regardless of its monetary value, if it is probable that its omission from or misstatement in the report would influence the decision of a reasonable person relying on the report.

Compliance Report

1. We have fulfilled our responsibilities, as set out in the terms of the assurance engagement letter dated December 16, 2022, for a report on the Nation's compliance with the specified requirements.
2. We are responsible for the accounting policies followed in preparation of the compliance report.
3. We are responsible for preparing the statement of the entity's compliance with the specified requirements.
4. We are responsible for complying with the specified requirements.
5. The criteria used in the engagement are suitable.
6. The entity is in compliance with the specified requirements. We are responsible for such internal control over compliance with the specified requirements as management determines is necessary.
7. We have disclosed to you all significant assumptions used in making accounting estimates and judgments, and believe they are reasonable.
8. We have disclosed to you all events or transactions that have occurred subsequent to the date of the assurance report that could impact the specified requirements and your report.
9. All plans or intentions that may affect the report have been disclosed.

10. We have performed an evaluation of the Nation's compliance with the specified requirements and has concluded that the Nation is in compliance with the specified requirements.
11. We have performed an evaluation of the entity's compliance with the specified requirements.

Information Provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - All information of which we are aware is relevant to the engagement and confirm the measurement or evaluation of the underlying subject matter against the applicable criteria, including all relevant matters are reflected in the subject matter information.
 - Additional information that you have requested from us for the purpose of the engagement.
 - Unrestricted access to persons from whom you determined it necessary to obtain evidence.
2. We have responded fully to all inquiries made to us and have made available to you:
 - All information of which we are aware that has been requested, or that could significantly impact the findings or the conclusion of the assurance report.
 - Additional information that you have requested from us for the purpose of the engagement.
 - Unrestricted access to persons from whom you determined it necessary to obtain evidence.
3. We have disclosed to you all deficiencies in the design or operation of internal controls relevant to the engagement that are not clearly trivial and inconsequential of which we are aware.
4. Where the impact of any frauds or suspected frauds, and illegal or possibly illegal acts, has a non-trivial effect on the information, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over internal controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators, and others, that may affect the compliance report.
5. We understand that the procedures would not necessarily detect errors, illegal acts, fraud, or other irregularities, should there be any.
6. There have been no adverse or negative communications from regulatory agencies, internal auditors, and other independent consultants relating to the compliance report, including communications received between April 1, 2022, and the date of this letter.
7. We have disclosed any communications from legislative authorities or counterparties to agreements concerning possible non-compliance with the specified requirements, including communications received between the end of the period addressed in the written statement and the date of the practitioner's report.
8. We have disclosed any known non-compliance with the specified requirements occurring during the period or subsequent to the period for which, or date as of which, we have selected to make our statement.
9. We have disclosed any known non-compliance with the specified requirements occurring during the period or subsequent to the period for which, or date as of which, you conclude.
10. Your report is intended solely for the information and use of the Chief and Council and is not intended to be, and should not be, used by anyone other than the Chief and Council.

Professional Services

1. We acknowledge the engagement letter dated December 16, 2022, which states the terms of reference regarding your professional services.

2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Nation's assurance engagement on Canadian Standard on Assurance Engagements 3530 Attestation Engagements to Report on Compliance/Canadian Standard on Assurance Engagements 3531 Direct Engagements to Report on Compliance, management's assessment of the Nation's compliance as at *March 31, 2023*, specified requirements.

Sincerely,

Ahousaht

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the bottom.

Signature

Executive Director

Title

Ahousaht
General Delivery
Ahousaht, BC V0R 1A0

March 12, 2024

MNP LLP
Suite 400, MNP Place
345 Wallace Street
Nanaimo, British Columbia
V9R 5B6

To Whom It May Concern:

We acknowledge that as management of Ahousaht (the "Nation"), we are responsible for the accuracy and completeness of the Schedule of Remuneration and Expenses – Elected Officials for the year ended March 31, 2023. We confirm that the schedule includes all disclosures necessary for fair presentation, and all disclosures otherwise required to be included therein, by the laws and regulations to which the Nation is subject.

We understand that your review was made in accordance with Canadian generally accepted standards for review engagements. Accordingly, the review consisted primarily of enquiry, analytical procedures and discussion related to information supplied to you by the Nation. We also understand that such a review would not necessarily detect errors, illegal acts, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the schedule would influence the decision of a reasonable person relying on the financial information.

The purpose of this letter is to confirm information provided to you during your review engagement. In this regard, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your review:

1. We acknowledge that the financial information is not general-purpose information; the financial information has been prepared in accordance with Indigenous Services Canada's Financial Reporting Requirements.
2. We believe that the financial information is complete and presents fairly, in all material respects, the remuneration and expenses of elected officials of Ahousaht for the year ended March 31, 2023, in accordance with Indigenous Services Canada's Financial Reporting Requirements.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Nation's financial information.
4. There are no material transactions that have not been properly reflected in the financial information.
5. There have been no exchanges of goods or services with any related party for which accounting recognition has not been given.
6. No events or transactions other than those disclosed in the financial information have occurred subsequent to the schedule date that would require adjustment to, or disclosure in, the schedule.
7. We have responded fully to all enquiries made to us and have made available to you a complete record of all financial records, and related data.
8. The Nation has complied with all aspects of contractual agreements that would have a material effect on the financial information in the event of non-compliance.

9. We acknowledge management's responsibility for the design, implementation and operation of internal controls that have been designed to prevent and detect fraud and error.
10. Where the impact of any frauds or suspected frauds, and illegal or possibly illegal acts, has a non-trivial effect on the financial information, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the schedule.
11. We have disclosed to you any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements.
12. We acknowledge that there were no uncorrected misstatements and no adjusting journal entries relating to the Schedule of Remuneration and Expenses – Elected Officials.
13. We acknowledge the engagement letter dated December 16, 2022, which states the terms of reference regarding your professional services.

Yours truly,

AHOUSAHT



Signature

Executive Director

Title

Ahousaht
General Delivery
Ahousaht, BC V0R 1A0

March 12, 2024

MNP LLP
Suite 400, MNP Place
345 Wallace Street
Nanaimo, British Columbia
V9R 5B6

To Whom It May Concern:

We acknowledge that as management of Ahousaht (the "Nation"), we are responsible for the accuracy and completeness of the Schedule of Remuneration and Expenses – Unelected Senior Officials for the year ended March 31, 2023. We confirm that the schedule includes all disclosures necessary for fair presentation, and all disclosures otherwise required to be included therein, by the laws and regulations to which the Nation is subject.

We understand that your review was made in accordance with Canadian generally accepted standards for review engagements. Accordingly, the review consisted primarily of enquiry, analytical procedures and discussion related to information supplied to you by the Nation. We also understand that such a review would not necessarily detect errors, illegal acts, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the schedule would influence the decision of a reasonable person relying on the financial information.

The purpose of this letter is to confirm information provided to you during your review engagement. In this regard, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your review:

1. We acknowledge that the financial information is not general-purpose information; the financial information has been prepared in accordance with the financial reporting provisions of Indigenous Services Canada Financial Reporting Requirements.
2. We believe that the financial information is complete and presents fairly, in all material respects, the Schedule of Remuneration and Expenses – Unelected Senior Officials of Ahousaht for the year ended March 31, 2023, in accordance with the terms of funding agreement with Indigenous Services Canada.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Nation's financial information.
4. There are no material transactions that have not been properly reflected in the financial information.
5. There have been no exchanges of goods or services with any related party for which accounting recognition has not been given.
6. No events or transactions other than those disclosed in the financial information have occurred subsequent to the schedule date that would require adjustment to, or disclosure in, the schedule.
7. We have responded fully to all enquiries made to us and have made available to you a complete record of all financial records, and related data.

8. The Nation has complied with all aspects of contractual agreements that would have a material effect on the financial information in the event of non-compliance.
9. We acknowledge management's responsibility for the design, implementation and operation of internal controls that have been designed to prevent and detect fraud and error.
10. Where the impact of any frauds or suspected frauds, and illegal or possibly illegal acts, has a non-trivial effect on the financial information, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the schedule.
11. We have disclosed to you any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements.
12. We acknowledge that there were no uncorrected misstatements and no adjusting journal entries relating to the Schedule of Remuneration and Expenses – Unelected Senior Officials.
13. We acknowledge the engagement letter dated December 16, 2022, which states the terms of reference regarding your professional services.

Yours truly,

AHOUSAHT



Signature

Executive Director

Title

Ahousaht

Year End: March 31, 2023

Adjusting Journal Entries

Date: 01/04/2022 To 31/03/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	31/03/2023	Operating - Ottawa Trust Fund	10055-000 000	G. 2	14,556.70			
1	31/03/2023	Interest Income	45010-100 100	G. 2		14,556.70		
To record interest earned on Ottawa Trust account and agree balance to statement.								
2	31/03/2023	Deferred Revenue	24000-000 000	KK. 2	1,576,111.32			
2	31/03/2023	Revenue deferred from prior years	060196-451 451	KK. 2		415,696.60		
2	31/03/2023	revenue deferred from prior years	060196-455 455	KK. 2		1,160,414.72		
To recognize deferred revenue.								
3	31/03/2023	BMO Loan (#6999-256)	26015-000 000	NN. 6		7,300.36		
3	31/03/2023	Interest expense	70575-100 100	NN. 6	7,300.36			
To adjust for interest on BMO loan.								
4	31/03/2023	Due to/from 1139763 B.C. Ltd.	28010-000 000	40		661.50		
4	31/03/2023	Accounting and Audit Fees	50005-100 100	40	661.50			
To clear due to/from 1137963 BC Ltd. (logging land) to accounting fees.								
5	31/03/2023	Accrued interest	30426-000 000HG	NN. 2		1,320.41		
5	31/03/2023	Accrued interest	30426-000 000HG	NN. 2		361.74		
5	31/03/2023	INTEREST	70575-105 105HG	NN. 2	1,682.15			
To record accrued interest on long-term debt.								
6	31/03/2023	Boats	15010-000 000	P. 4	215,000.00			
6	31/03/2023	Buildings	15020-000 000	P. 4	75,603.10			
6	31/03/2023	Buildings	15020-000 000	P. 4	63,754.01			
6	31/03/2023	Contracted Services	50045-595 595	P. 4		75,603.10		
6	31/03/2023	Contracted Services	50045-782 782	P. 4		63,754.01		
6	31/03/2023	Materials and Supplies	50120-600 600	P. 4		215,000.00		
To record capitalization and allocation of capital expenditures from expenses.								
7	31/03/2023	Buildings	15020-000 000	P.5, KK.2	21,142.27			
7	31/03/2023	Subdivisions and Roads	15105-000 000	P.5, KK.2	1,165,084.51			
7	31/03/2023	Water Systems	15125-000 000	P.5, KK.2	994,283.42			
7	31/03/2023	Contracted Services	50045-451 451	P.5, KK.2		878,492.76		
7	31/03/2023	Contracted Services	50045-455 455	P.5, KK.2		1,160,414.72		
7	31/03/2023	IT and Computer Expense	50110-455 455	P.5, KK.2		1,871.79		
7	31/03/2023	Legal Fees	50115-428 428	P.5, KK.2		76.83		
7	31/03/2023	Materials and Supplies	50120-428 428	P.5, KK.2		18,169.48		
7	31/03/2023	Materials and Supplies	50120-455 455	P.5, KK.2		2,798.00		
7	31/03/2023	Reimbursable Expenses	50155-451 451	P.5, KK.2	917.84			
7	31/03/2023	Repairs and Maintenance	50165-428 428	P.5, KK.2		721.18		
7	31/03/2023	Telephone	50185-451 451	P.5, KK.2		1,299.12		
7	31/03/2023	Travel	50195-428 428	P.5, KK.2		1,063.05		
7	31/03/2023	Utilities	50210-428 428	P.5, KK.2		1,111.73		
7	31/03/2023	Utilities	50210-451 451	P.5, KK.2		30,948.14		
7	31/03/2023	Wages	60000-451 451	P.5, KK.2		81,730.16		
7	31/03/2023	Wages - EI	60005-451 451	P.5, KK.2		1,823.91		
7	31/03/2023	Wages - WCB	60015-451 451	P.5, KK.2		907.17		
To record capitalization of expenses from department #400.								
8	31/03/2023	Buildings	15020-000 000	BB. 3	55,845.00			
8	31/03/2023	Materials and Supplies	50120-782 782	BB. 3		55,845.00		
To record capitalization of Ahousaht Wellness Centre expenditure per review of invoice.								
9	31/03/2023	Boats - A/A	15015-000 000	P. 3		55,813.62		

14/03/2024
4:41 PM

Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 01/03/2024
Peer	Tax	

TB1

Ahousaht

Year End: March 31, 2023

Adjusting Journal Entries

Date: 01/04/2022 To 31/03/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
9	31/03/2023	Buildings - A/A	15025-000 000	P. 3		492,292.75		
9	31/03/2023	Computer Equipment - A/A	15045-000 000	P. 3		1,414.40		
9	31/03/2023	Docks - A/A	15055-000 000	P. 3		19,288.09		
9	31/03/2023	Equipment - A/A	15065-000 000	P. 3		23,673.17		
9	31/03/2023	Firehall - A/A	15075-000 000	P. 3		5,842.14		
9	31/03/2023	Subdivisions and Roads - A/A	15110-000 000	P. 3		393,417.36		
9	31/03/2023	Trucks - A/A	15120-000 000	P. 3		29,709.45		
9	31/03/2023	Water Systems - A/A	15130-000 000	P. 3		702,262.68		
9	31/03/2023	A/D BUILDING	20401-000 000HG	P. 3		98,141.85		
9	31/03/2023	Amort Expense Housing	70000-100 100HG	P. 3	529,992.04			
9	31/03/2023	Amort Expense Admin	70000-101 100	P. 3	1,291,863.47			
To record current year amortization on capital assets.								
10	31/03/2023	A/R-FNHA	12006-000 000			151,381.83		
10	31/03/2023	FNHA Revenue	40020-700 700		151,381.83			
To recognize FNHA AR carried forward from prior year, which has been received								
11	31/03/2023	A/R-FNHA	12006-000 000	C. 3	285,120.00			
11	31/03/2023	A/R - NTC	12010-000 000	C. 3	864,017.09			
11	31/03/2023	A/R - year end	12025-000 000	C. 3	100,000.00			
11	31/03/2023	A/R - year end	12025-000 000	C. 3	56,644.83			
11	31/03/2023	FNHA Revenue	40020-100 100	C. 3		285,120.00		
11	31/03/2023	Province of BC Revenue	40025-113 113	C. 3		100,000.00		
11	31/03/2023	Province of BC Revenue	40025-715 715	C. 3		56,644.83		
11	31/03/2023	Nuu-chah-nulth Tribal Council Revenue	40030-200 200	C. 3		348,607.32		
11	31/03/2023	Nuu-chah-nulth Tribal Council Revenue	40030-600 600	C. 3		92,911.77		
11	31/03/2023	Nuu-chah-nulth Tribal Council Revenue	40030-709 709	C. 3		422,498.00		
To adjust accounts receivable for items identified in subsequent receipts testing that relate to FY 2023.								
12	31/03/2023	Due to/from Education	28000-000 000	JJ. 3		18,398.00		
12	31/03/2023	Due to/from Education	28000-000 000	JJ. 3	12,628.00			
12	31/03/2023	Due to/from Education	28000-000 000	JJ. 3		84,274.61		
12	31/03/2023	DISC/INAC Revenue	40000-100 100	JJ. 3	60.00			
12	31/03/2023	DISC/INAC Revenue	40000-599 599	JJ. 3	18,398.00			
12	31/03/2023	Other Income	45035-100 100	JJ. 3		12,628.00		
12	31/03/2023	Other Income	45035-600 600	JJ. 3	48,214.61			
12	31/03/2023	Rent Expense	50160-156 156	JJ. 3	36,000.00			
To record related party transactions for the year.								
13	31/03/2023	Due to/from Housing	28005-000 000	JJ	30,849.21			
13	31/03/2023	Administration Fee Income	45000-100 100	JJ		30,546.80		
13	31/03/2023	Interest Income	45010-100 100	JJ	22,393.86			
13	31/03/2023	Administration Fee Expense	50000-100 100	JJ		2,196.27		
13	31/03/2023	Accounting and Audit Fees	50005-100 100	JJ		10,500.00		
13	31/03/2023	Insurance Expense	50100-100 100	JJ		10,000.00		
To record other side of CMHC adjusting journal entries.								
14	31/03/2023	CMHC LOAN	40135-000 000HG	NN. 5		15,872.88		
14	31/03/2023	INTEREST	70575-105 105HG	NN. 5	15,872.88			
To record interest paid in 2023 on CMHC loan. Factual								
15	31/03/2023	A/R - Indigenous Services Canada	12005-000 000	21.3-2	741,403.00			
15	31/03/2023	DISC/INAC Revenue	40000-156 156	21.3-2		741,403.00		
To record ISC receivable								
16	31/03/2023	Forgivable loans	40137-000 000HG	OO. 2	37,670.99			
16	31/03/2023	Forgiveness of CMHC loans (income statement)	48001-100 100HG	OO. 2		37,670.99		

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Year End: March 31, 2023

Adjusting Journal Entries

Date: 01/04/2022 To 31/03/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
To record forgivable portion of CMHC loans as at March 31, 2023.								
17	31/03/2023	Forgiveness of CMHC loans	48000-100 100HG	WW	84,815.40			
17	31/03/2023	RETAINED SURPLUS/DEFICIT	50800-000 000HG	WW		84,815.40		
To clear forgiveness of loan balance to retained surplus/deficit.								
18	31/03/2023	Bank - Payroll (BMO 1997-980)	10010-000 000	BB. 2		170,104.66		
18	31/03/2023	Wages Payable	22000-000 000	BB. 2	170,104.66			
To adjust wages payable and payroll bank account for wages paid March 31, 2023.								
19	31/03/2023	DISC/INAC Revenue	40000-103 103	21, 21.3-2		31,893.00		
19	31/03/2023	DISC/INAC Revenue	40000-305 305	21, 21.3-2		8,657.00		
19	31/03/2023	Other Income	45035-100 100	21, 21.3-2	31,893.00			
19	31/03/2023	Other Income	45035-300 300	21, 21.3-2	8,657.00			
19	31/03/2023	INAC REV	60150-105 105HG	21, 21.3-2	4,800.00			
19	31/03/2023	MISC REVENUE	60900-105 105HG	21, 21.3-2		4,800.00		
To adjust ISC funding to actual.								
20	31/03/2023	Accounts Receivable	12000-000 000	S&H3		21,615.60		
20	31/03/2023	Wages -Rob	60000-101 100	S&H3	21,615.60			
To reduce AR with Rob's Aug 2022 salary as double RRSP payments was made in 2022.								
21	31/03/2023	Transfer	9000-140 140			69,885.75		
21	31/03/2023	Transfer	9000-180 180			71,163.47		
21	31/03/2023	Transfer	9000-198 198		397,237.68			
21	31/03/2023	Transfer	9000-501 501			247,175.88		
21	31/03/2023	TRANSFER	9000-585 585			9,012.58		
To record transfer to BC Gaming per client.								
22	31/03/2023	Bank - General (BMO 1006-892)	10000-000 000	A. 4		87,417.51		
22	31/03/2023	Internet Revenue	40440-100 100	A. 4	87,417.51			
To clear deposits that have been paid from the O/S deposits listing.								
23	31/03/2023	Allowance for doubtful accounts	10220-000 000HG	20.4, C.2		91,192.50		
23	31/03/2023	AFDA - A/R	12001-000 000	20.4, C.2		120,195.17		
23	31/03/2023	Bad Debt	50020-100 100	20.4, C.2	120,195.17			
23	31/03/2023	Bad Debt	70051-100 100HG	20.4, C.2	91,192.50			
To adjust allowance for doubtful accounts.								
24	31/03/2023	Buildings	15020-000 000	P. 5	348,816.28			
24	31/03/2023	Amort Expense Housing	70000-825 825HG	P. 5		261.17		
24	31/03/2023	FUEL EXPENSE	70150-825 825HG	P. 5		7,054.77		
24	31/03/2023	SUPPLIES EXP	70275-825 825HG	P. 5		733.44		
24	31/03/2023	CONCRETE FLOORS	70322-825 825HG	P. 5		4,055.88		
24	31/03/2023	FOUNDATION	70323-825 825HG	P. 5		25,097.12		
24	31/03/2023	ROOFING	70325-825 825HG	P. 5		50,061.73		
24	31/03/2023	ELECTRICAL	70329-825 825HG	P. 5		52,813.69		
24	31/03/2023	INSULATION	70330-825 825HG	P. 5		10,478.93		
24	31/03/2023	DRY WALL	70331-825 825HG	P. 5		21,241.59		
24	31/03/2023	exterior finishing	70332-825 825HG	P. 5		71,796.31		
24	31/03/2023	CONTRACTS EXP	70350-825 825HG	P. 5		81,423.02		
24	31/03/2023	EQUIPMENT PURCHASED	70375-825 825HG	P. 5		100.68		
24	31/03/2023	FREIGHT EXPENSES	70400-825 825HG	P. 5		15,203.60		
24	31/03/2023	UTILITIES EXPENSE	70500-825 825HG	P. 5		35.89		
24	31/03/2023	UTILITIES (HYDRO) EXP	70501-825 825HG	P. 5		13.46		

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Year End: March 31, 2023

Adjusting Journal Entries

Date: 01/04/2022 To 31/03/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
24	31/03/2023	WATER TAXI EXPENSE	80350-825 825HG	P. 5		8,445.00		
		To capitalize department 825 work in progress for houses being built.						
25	31/03/2023	Buildings	15020-000 000	P. 5	134,177.90			
25	31/03/2023	SUPPLIES EXP	70275-832 832HG	P. 5		146.23		
25	31/03/2023	FOUNDATION	70323-832 832HG	P. 5		1,279.27		
25	31/03/2023	ROOFING	70325-832 832HG	P. 5		3,069.30		
25	31/03/2023	WINDOWS & DOORS	70326-832 832HG	P. 5		17,392.81		
25	31/03/2023	PLUMBING	70327-832 832HG	P. 5		735.03		
25	31/03/2023	HEAT, VENT & AIR	70328-832 832HG	P. 5		175.74		
25	31/03/2023	ELECTRICAL	70329-832 832HG	P. 5		37,090.52		
25	31/03/2023	DRY WALL	70331-832 832HG	P. 5		6,510.18		
25	31/03/2023	exterior finishing	70332-832 832HG	P. 5		45,178.30		
25	31/03/2023	INTERIOR FINISH	70333-832 832HG	P. 5		3,646.05		
25	31/03/2023	KITCHEN & VANITIES	70334-832 832HG	P. 5		13,287.00		
25	31/03/2023	TEMP UTILITIES	70361-832 832HG	P. 5		788.62		
25	31/03/2023	UTILITIES EXPENSE	70500-832 832HG	P. 5		678.85		
25	31/03/2023	WATER TAXI EXPENSE	80350-832 832HG	P. 5		4,200.00		
		To capitalize department 832 work in progress for houses being built.						
26	31/03/2023	Buildings	15020-000 000	P. 5	104,170.10			
26	31/03/2023	FUEL EXPENSE	70150-835 835HG	P. 5		1,052.84		
26	31/03/2023	WINDOWS & DOORS	70326-835 835HG	P. 5		5,612.71		
26	31/03/2023	PLUMBING	70327-835 835HG	P. 5		4,270.10		
26	31/03/2023	ELECTRICAL	70329-835 835HG	P. 5		54,509.72		
26	31/03/2023	exterior finishing	70332-835 835HG	P. 5		19,661.25		
26	31/03/2023	INTERIOR FINISH	70333-835 835HG	P. 5		8,486.14		
26	31/03/2023	FLOORING	70335-835 835HG	P. 5	2,977.78			
26	31/03/2023	CONTRACTS EXP	70350-835 835HG	P. 5		2,638.36		
26	31/03/2023	UTILITIES EXPENSE	70500-835 835HG	P. 5		1,972.82		
26	31/03/2023	UTILITIES (HYDRO) EXP	70501-835 835HG	P. 5		4,741.44		
26	31/03/2023	WATER TAXI EXPENSE	80350-835 835HG	P. 5		2,400.00		
26	31/03/2023	MAJOR APPLIANCES	81001-835 835HG	P. 5		1,802.50		
		To capitalize department 835 work in progress for houses being built.						
27	31/03/2023	Administration Fee Expense	50000-782 782	N.3-2		1,300,000.00		
27	31/03/2023	Distribution to 1197013 B.C. Ltd.	70000-782 782	N.3-2	1,300,000.00			
		To adjust Wellness centre funding to distribution account used in prior year.						
								Factual
28	31/03/2023	A/R - NTC	12010-000 000	22, 22. 2	147,324.21			
28	31/03/2023	Nuu-chah-nulth Tribal Council Revenue	40030-200 200	22, 22. 2		147,324.21		
		To adjust accounts receivable balance for NTC.						
29	31/03/2023	A/R - Indigenous Services Canada	12005-000 000	C		87,891.00		
29	31/03/2023	ISC payable	21001-000 000	C	63,865.00			
29	31/03/2023	Other Income	45035-100 100	C	24,026.00			
		To clear prior year ISC receivable and payable, carried forward from March 31, 2022 year-end.						
30	31/03/2023	Retained Surplus (Deficit)	30000-000 000	WW		327,725.44		
30	31/03/2023	Other Income	45035-100 100	WW	327,725.44			
		To reconcile opening retained earnings, due to client posting entries back to previous periods.						
31	31/03/2023	NEDC Loan - Dock Improvement (#2012041C)	26000-000 000			29,992.00		
31	31/03/2023	Other Income	45035-100 100		29,992.00			
		To adjust for payments on NEDC loan balance previously recorded to other revenue.						

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Year End: March 31, 2023

Adjusting Journal Entries

Date: 01/04/2022 To 31/03/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
32	31/03/2023	Investment in Ahousaht Fishing Corp	18000-000 000			1.00		
32	31/03/2023	Cost Recoveries	45005-100 100		1.00			
To write off investment in Ahousaht Fishing Corporation, no longer active entity.								
CMHC 2	31/03/2023	ROYAL BANK PHASE 4	40125-000 000HG	CMHC, NN. 2	26,921.64			
CMHC 2	31/03/2023	ROYAL BANK PHASE 4	40125-000 000HG	CMHC, NN. 2		4,717.35		
CMHC 2	31/03/2023	Mortg All Nations Ph 5	40130-000 000HG	CMHC, NN. 2	80,355.00			
CMHC 2	31/03/2023	Mortg All Nations Ph 5	40130-000 000HG	CMHC, NN. 2		16,096.11		
CMHC 2	31/03/2023	CMHC LOAN	40135-000 000HG	CMHC, NN. 2		26,785.00		
CMHC 2	31/03/2023	CMHC	62050-104 104HG	CMHC, NN. 2		26,921.64		
CMHC 2	31/03/2023	CMHC	62050-105 105HG	CMHC, NN. 2		53,570.00		
CMHC 2	31/03/2023	INTEREST	70575-105 105HG	CMHC, NN. 2	16,096.11			
CMHC 2	31/03/2023	INTEREST	70575-105 105HG	CMHC, NN. 2	4,717.35			
To record the payments and interest of debt per amortization schedule.								
CMHC 4	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC		1,405.81		
CMHC 4	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC		0.42		
CMHC 4	31/03/2023	ROYAL BANK PHASE 4	40125-000 000HG	CMHC	0.42			
CMHC 4	31/03/2023	Mortg All Nations Ph 5	40130-000 000HG	CMHC	1,405.81			
To adjust year-end debt balance.								
CMHC 6	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC		189.08		
CMHC 6	31/03/2023	ACCUED SUBSIDY - SH	10457-000 000HG	CMHC	189.08			
To adjust for subsidy receivable per CMHC confirmation 2023.								
CMHC 7	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC		600.96		
CMHC 7	31/03/2023	CMHC	62050-104 104HG	CMHC	600.96			
To adjust for difference in loan payments and subsidy to due to/from.								
CMHC 9	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC		10,500.00		
CMHC 9	31/03/2023	A/P	30100-000 000HG	CMHC	10,500.00			
To transfer PY audit accrual to due to/from Ahousaht								
CMHC 10	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC	22,393.86			
CMHC 10	31/03/2023	SH REPLACEMENT RESERVE	30550-000 000HG	CMHC		12,833.05		
CMHC 10	31/03/2023	Operating Surplus Reserve	30555-000 000HG	CMHC		9,560.81		
To reallocate interest earned on operating surplus reserve and replacement reserve to Ahousaht.								
CMHC PB	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC		30,546.80		
CMHC PB	31/03/2023	ADMIN EXPENSE	70200-100 100HG	CMHC	30,546.80			
To record the admin fee from Ahousaht per client.								
CMHC PB	31/03/2023	Due To/From Administration 15	10415-000 000HG	CMHC		10,000.00		
CMHC PB	31/03/2023	INSURANCE EXP.	70550-100 100HG	CMHC	10,000.00			
To record insurance expense for the year paid by Ahousaht per client.								
					12,139,183.25	12,139,183.25		
Net Income (Loss)			11,987,131.93					

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Ahousaht
Year End: March 31, 2023
Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
ROUNDING 000EE Rounding	3.00	0.00	(4.00)	(1.00)	(3.00)	(67)
*** Unassigned Accounts ***	3.00	0.00	(4.00)	(1.00)	(3.00)	(67)
10005-000 000 Bank - Distribution (BMO	8,622,230.32	0.00	0.00	8,622,230.32	0.00	0
10010-000 000 Bank - Payroll (BMO 1997	153,884.77	(170,104.66)	0.00	(16,219.89)	111,849.84	(115)
10035-000 000 Bank - Cptl Infra (BMO 19	2,914,777.64	0.00	0.00	2,914,777.64	6,509,366.32	(55)
10040-000 000 Bank - Special Cap Proj (I	54,410.73	0.00	0.00	54,410.73	6,101.28	792
10050-000 000 Bank - Patuuk (BMO 1997	4,898,044.55	0.00	0.00	4,898,044.55	4,250,000.74	15
10156-000 000 Social Development	11,318.89	0.00	(11,318.89)	0.00	0.00	0
10100-000 000HG PETTY CASH	0.45	0.00	0.00	0.45	0.45	0
10124-000 000HG BANK- SOCIAL HOUS	2,025.00	0.00	0.00	2,025.00	2,025.00	0
10128-000 000HG CMHC SPECIAL ACC	0.01	0.00	0.00	0.01	0.01	0
10160-000 000HG Social Housing	2,217,402.21	0.00	0.00	2,217,402.21	1,836,302.83	21
10164-000 000HG HOUSING- CAPITAL I	394,573.35	0.00	0.00	394,573.35	286,254.27	38
Ahousaht Non-Consolidated	19,268,667.92	(170,104.66)	(11,318.89)	19,087,244.37	13,001,900.74	47
1000 AEA Cash - Per FS	799,882.35	0.00	0.00	799,882.35	887,627.00	(10)
1060 CWCBC CIBC Chequing Account	0.00	0.00	117,422.26	117,422.26	769,937.93	(85)
A Cash	20,068,550.27	(170,104.66)	106,103.37	20,004,548.98	14,659,465.67	36
10000-000 000 Bank - General (BMO 100	(254,798.55)	(87,417.51)	1,825.00	(340,391.06)	(24,914.35)	1266
10015-000 000 Bank - O&M (BMO 1997-9	(74,613.72)	0.00	0.00	(74,613.72)	(80,857.31)	(8)
10020-000 000 Bank - Patient Travel (BM	(68,596.23)	0.00	0.00	(68,596.23)	(45,939.57)	49
10025-000 000 Bank - CHS (BMO 1997-9	(77,025.57)	0.00	0.00	(77,025.57)	(31,381.79)	145
10030-000 000 Bank - Social Dvlpmt (BM	(65,816.54)	0.00	0.00	(65,816.54)	(152,782.32)	(57)
10045-000 000 Bank - Fisheries (BMO 19	(15,901.51)	0.00	0.00	(15,901.51)	(18,436.62)	(14)
10099-000 000 Petty Cash	(2,584.23)	0.00	0.00	(2,584.23)	(2,584.23)	0
10162-000 000HG Capital Housing	(41,212.32)	0.00	0.00	(41,212.32)	(103,475.33)	(60)
10199-000 000HG HOUSING BANK SUS	(34,543.39)	0.00	0.00	(34,543.39)	(34,266.68)	1
Ahousaht Non-Consolidated	(635,092.06)	(87,417.51)	1,825.00	(720,684.57)	(494,638.20)	46
A. 2 Bank Indebtedness	(635,092.06)	(87,417.51)	1,825.00	(720,684.57)	(494,638.20)	46
10161-000 000HG Social Housing Replac	553,664.78	0.00	0.00	553,664.78	440,858.73	26
10163-000 000HG HOUSING- OPERATIO	435,915.45	0.00	0.00	435,915.45	326,426.64	34
Ahousaht Non-Consolidated	989,580.23	0.00	0.00	989,580.23	767,285.37	29
A. 3 Restricted Cash	989,580.23	0.00	0.00	989,580.23	767,285.37	29
12000-000 000 Accounts Receivable	330,754.45	(21,615.60)	(1,710.00)	307,428.85	299,685.17	3
12001-000 000 AFDA - A/R	(173,013.68)	(120,195.17)	0.00	(293,208.85)	(173,013.68)	69
12005-000 000 A/R - Indigenous Services	87,891.00	653,512.00	0.00	741,403.00	87,891.00	744
12006-000 000 A/R-FNHA	151,381.83	133,738.17	0.00	285,120.00	151,381.83	88

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Year End: March 31, 2023

Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
12010-000 000 A/R - NTC	640,376.08	1,011,341.30	0.00	1,651,717.38	654,234.83	152
12011-000 000 AR Prepaid account	9,652.00	0.00	1,995.00	11,647.00	(1,113.00)	(1146)
12025-000 000 A/R - year end	0.00	156,644.83	0.00	156,644.83	0.00	0
28010-000 000 Due to/from 1139763 B.C	661.50	(661.50)	0.00	0.00	661.50	(100)
10200-000 000HG ACCOUNTS RECEIV/	1,290,931.97	0.00	0.00	1,290,931.97	1,196,324.92	8
10220-000 000HG Allowance for doubtful	(1,191,890.29)	(91,192.50)	0.00	(1,283,082.79)	(1,191,890.29)	8
10457-000 000HG ACCUED SUBSIDY - :	6,967.17	189.08	0.00	7,156.25	6,967.17	3
Ahousaht Non-Consolidated	1,153,712.03	1,721,760.61	285.00	2,875,757.64	1,031,129.45	179
1100 AEA ACCOUNTS RECEIVABLE - P	201,270.59	0.00	0.00	201,270.59	184,407.00	9
1105 AEA GST receivable - PER FS	89,295.68	0.00	0.00	89,295.68	102,350.00	(13)
Ahousaht Education Authority	290,566.27	0.00	0.00	290,566.27	286,757.00	1
1088 CWCBC Online Payment Receivabl	0.00	0.00	2,887.90	2,887.90	2,887.90	0
1205 CWCBC Accounts Receivable	0.00	0.00	10,728.60	10,728.60	0.00	0
1300 CWCBC Retainer Deposit	0.00	0.00	61,040.62	61,040.62	0.00	0
2315 CWCBC GST/HST Paid on Purchas	0.00	0.00	35,525.45	35,525.45	17,084.03	108
Chimahnah Healing Centre	0.00	0.00	110,182.57	110,182.57	19,971.93	452
C Accounts Receivable	1,444,278.30	1,721,760.61	110,467.57	3,276,506.48	1,337,858.38	145
10055-000 000 Operating - Ottawa Trust	313,346.34	14,556.70	0.00	327,903.04	313,346.34	5
G Trust Assets	313,346.34	14,556.70	0.00	327,903.04	313,346.34	5
18000-000 000 Investment in Ahousaht F	1.00	(1.00)	0.00	0.00	1.00	(100)
18001-000 000 Investment in 1197013 B.	1.00	0.00	0.00	1.00	1.00	0
18005-000 000 Advances to Isaak	1.00	0.00	0.00	1.00	1.00	0
28015-000 000 Due to/from 1197013 B.C	(1.00)	0.00	0.00	(1.00)	(1.00)	0
Ahousaht Non-Consolidated	2.00	(1.00)	0.00	1.00	2.00	(50)
3015 CWCBC Shareholders Withdrawals	0.00	0.00	1.00	1.00	1.00	0
3500 CWCBC Shares	0.00	0.00	(1.00)	(1.00)	(1.00)	0
Chimahnah Healing Centre	0.00	0.00	0.00	0.00	0.00	0
N Investments	2.00	(1.00)	0.00	1.00	2.00	(50)
15010-000 000 Boats	654,972.12	215,000.00	0.00	869,972.12	654,972.12	33
15020-000 000 Buildings	22,834,776.68	803,508.66	0.00	23,638,285.34	22,834,776.68	4
15040-000 000 Computer Equipment	39,601.70	0.00	0.00	39,601.70	39,601.70	0
15050-000 000 Docks	519,649.87	0.00	0.00	519,649.87	519,649.87	0
15060-000 000 Equipment	1,085,897.75	0.00	0.00	1,085,897.75	1,085,897.75	0
15070-000 000 Firehall	344,204.00	0.00	0.00	344,204.00	344,204.00	0
15080-000 000 Land	655,031.85	0.00	0.00	655,031.85	655,031.85	0
15105-000 000 Subdivisions and Roads	19,351,183.83	1,165,084.51	0.00	20,516,268.34	19,351,183.83	6
15115-000 000 Trucks	379,981.24	0.00	0.00	379,981.24	379,981.24	0

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
15125-000 000 Water Systems	44,449,962.16	994,283.42	0.00	45,444,245.58	44,449,962.16	2
20400-000 000HG BUILDINGS	4,732,616.51	0.00	0.00	4,732,616.51	4,732,616.51	0
Ahousaht Non-Consolidated	95,047,877.71	3,177,876.59	0.00	98,225,754.30	95,047,877.71	3
18100-000 000EE Community facility	12,438,233.74	0.00	0.00	12,438,233.74	12,256,667.00	1
1800 CWCBC Building	0.00	0.00	3,092,661.27	3,092,661.27	0.00	0
1810 CWCBC Motor Vehicles, Trailers, B	0.00	0.00	62,225.43	62,225.43	25,105.43	148
1840 CWCBC Equipment	0.00	0.00	24,840.00	24,840.00	24,840.00	0
1860 CWCBC Building	0.00	0.00	0.00	0.00	1,206,538.67	(100)
Chimahnah Healing Centre	0.00	0.00	3,179,726.70	3,179,726.70	1,256,484.10	153
P Tangible Capital Assets	107,486,111.45	3,177,876.59	3,179,726.70	113,843,714.74	108,561,028.81	5
15005-000 000 Admin Building - A/A	(154,620.51)	0.00	0.00	(154,620.51)	(154,620.51)	0
15015-000 000 Boats - A/A	(390,361.40)	(55,813.62)	0.00	(446,175.02)	(390,361.40)	14
15025-000 000 Buildings - A/A	(10,264,327.88)	(492,292.75)	0.00	(10,756,620.63)	(10,264,327.88)	5
15045-000 000 Computer Equipment - A/	(34,887.03)	(1,414.40)	0.00	(36,301.43)	(34,887.03)	4
15055-000 000 Docks - A/A	(391,062.57)	(19,288.09)	0.00	(410,350.66)	(391,062.57)	5
15065-000 000 Equipment - A/A	(967,531.93)	(23,673.17)	0.00	(991,205.10)	(967,531.93)	2
15075-000 000 Firehall - A/A	(198,150.56)	(5,842.14)	0.00	(203,992.70)	(198,150.56)	3
15110-000 000 Subdivisions and Roads -	(5,336,452.78)	(393,417.36)	0.00	(5,729,870.14)	(5,336,452.78)	7
15120-000 000 Trucks - A/A	(280,949.78)	(29,709.45)	0.00	(310,659.23)	(280,949.78)	11
15130-000 000 Water Systems - A/A	(12,181,960.50)	(702,262.68)	0.00	(12,884,223.18)	(12,181,960.50)	6
20401-000 000HG A/D BUILDING	(2,770,909.00)	(98,141.85)	0.00	(2,869,050.85)	(2,770,909.00)	4
Ahousaht Non-Consolidated	(32,971,213.94)	(1,821,855.51)	0.00	(34,793,069.45)	(32,971,213.94)	6
18150-000 000EE Accum. Amort. Comm.	(6,863,018.99)	0.00	0.00	(6,863,018.99)	(6,494,619.00)	6
1845 CWCBC Acum.Amort-Equipment	0.00	0.00	(21,651.20)	(21,651.20)	(10,949.00)	98
1850 CWCBC Accum Amort - Motor Vehi	0.00	0.00	(7,357.29)	(7,357.29)	(3,726.00)	97
Chimahnah Healing Centre	0.00	0.00	(29,008.49)	(29,008.49)	(14,675.00)	98
P. 1 Tangible Capital Assets Program	(39,834,232.93)	(1,821,855.51)	(29,008.49)	(41,685,096.93)	(39,480,507.94)	6
21000-000 000 Accounts Payable	(716,998.66)	0.00	0.00	(716,998.66)	(1,392,522.14)	(49)
21001-000 000 ISC payable	(63,865.00)	63,865.00	0.00	0.00	(63,865.00)	(100)
27000-000 000 GL Clearing Account	0.00	0.00	0.00	0.00	1,575.47	(100)
30103-000 000 A/P	(2,993.11)	0.00	0.00	(2,993.11)	(2,993.11)	0
30410-000 000 Curr Yr S/D Waste Water	(650.00)	0.00	0.00	(650.00)	(6,648.20)	(90)
30100-000 000SD ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	(52,781.68)	(100)
30100-000 000HG A/P	(42,487.08)	10,500.00	0.00	(31,987.08)	0.00	0
Ahousaht Non-Consolidated	(826,993.85)	74,365.00	0.00	(752,628.85)	(1,517,234.66)	(50)
1302 AEA Accounts payable - Per FS	(79,935.10)	0.00	0.00	(79,935.10)	(78,901.00)	1

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
2100 CWCBC Accounts Payable	0.00	0.00	(149,232.85)	(149,232.85)	0.00	0
2301 CWCBC Accrued liabilities	0.00	0.00	(3,250.00)	(3,250.00)	(3,250.00)	0
Chimahnah Healing Centre	0.00	0.00	(152,482.85)	(152,482.85)	(3,250.00)	4592
BB Accounts Payable and Accrued L	(906,928.95)	74,365.00	(152,482.85)	(985,046.80)	(1,599,385.66)	(38)
22000-000 000 Wages Payable	(170,104.66)	170,104.66	0.00	0.00	(144,750.40)	(100)
22005-000 000 Vacation Payable	(18,427.71)	0.00	0.00	(18,427.71)	(18,427.71)	0
22010-000 000 EI Payable	(3,359.81)	0.00	0.00	(3,359.81)	(2,283.20)	47
22015-000 000 CPP Payable	(298.46)	0.00	0.00	(298.46)	0.00	0
22020-000 000 WCB Payable	(1,634.21)	0.00	0.00	(1,634.21)	3,214.21	(151)
22030-000 000 Pension Plan Payable	(3,772.05)	0.00	0.00	(3,772.05)	(1,390.99)	171
22045-000 000 Family Maintenance	373.93	0.00	0.00	373.93	(593.37)	(163)
22050-000 000 Other Payroll Liabilities	11,849.79	0.00	0.00	11,849.79	(1,185.75)	(1099)
Ahousaht Non-Consolidated	(185,373.18)	170,104.66	0.00	(15,268.52)	(165,417.21)	(91)
1340 AEA Wages and Benefits payable -	(262,447.83)	0.00	0.00	(262,447.83)	(102,596.00)	156
BB. 1 Wages and benefits payable	(447,821.01)	170,104.66	0.00	(277,716.35)	(268,013.21)	4
21006-000 000 Accrued liabilities	(88,000.00)	0.00	0.00	(88,000.00)	(88,000.00)	0
30426-000 000HG Accrued interest	(2,222.96)	(1,682.15)	0.00	(3,905.11)	(2,222.96)	76
Ahousaht Non-Consolidated	(90,222.96)	(1,682.15)	0.00	(91,905.11)	(90,222.96)	2
BB. 3 Accruals	(90,222.96)	(1,682.15)	0.00	(91,905.11)	(90,222.96)	2
21007-000 000 Holdbacks payable	(39,654.23)	0.00	0.00	(39,654.23)	(566,615.83)	(93)
BB. 5 Holdbacks payable	(39,654.23)	0.00	0.00	(39,654.23)	(566,615.83)	(93)
10415-000 000 Due To/From Administrati	0.00	0.00	0.00	0.00	(5,880,905.82)	(100)
28000-000 000 Due to/from Education	(2,194,429.60)	(90,044.61)	0.00	(2,284,474.21)	(1,950,081.81)	17
28005-000 000 Due to/from Housing	6,172,970.75	30,849.21	0.00	6,203,819.96	5,880,905.82	5
28030-000 000 Due to/from Social Develk	(11,318.89)	0.00	0.00	(11,318.89)	(11,318.89)	0
10156-000 000SD Social Development	0.00	0.00	11,318.89	11,318.89	11,318.89	0
10415-000 000HG Due To/From Adminis	(6,172,970.75)	(30,849.21)	0.00	(6,203,819.96)	0.00	0
Ahousaht Non-Consolidated	(2,205,748.49)	(90,044.61)	11,318.89	(2,284,474.21)	(1,950,081.81)	17
12050-000 000EE Due to Band Council	2,284,474.21	0.00	0.00	2,284,474.21	1,950,082.00	17
JJ Related Party Balances & Transac	78,725.72	(90,044.61)	11,318.89	0.00	0.19	(100)
24000-000 000 Deferred Revenue	(5,337,223.47)	1,576,111.32	0.00	(3,761,112.15)	(5,337,223.47)	(30)
1360 AEA Deferred Capital Contributions	(121,357.00)	0.00	0.00	(121,357.00)	(121,357.00)	0

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
2600 CWCBC Deferred capital contributic	0.00	0.00	(3,206,628.51)	(3,206,628.51)	(1,956,628.51)	64
KK Deferred Revenue & Restricted C	(5,458,580.47)	1,576,111.32	(3,206,628.51)	(7,089,097.66)	(7,415,208.98)	(4)
26000-000 000 NEDC Loan - Dock Impro	29,992.00	(29,992.00)	0.00	0.00	(9,976.00)	(100)
26015-000 000 BMO Loan (#6999-256)	(111,864.60)	(7,300.36)	0.00	(119,164.96)	(129,763.08)	(8)
26020-000 000 RBC Demand Loan	(295,662.08)	0.00	0.00	(295,662.08)	(316,394.53)	(7)
40125-000 000HG ROYAL BANK PHASE	(164,144.34)	22,204.71	0.00	(141,939.63)	(164,144.34)	(14)
40130-000 000HG Mortg All Nations Ph 5	(1,059,127.50)	65,664.70	0.00	(993,462.80)	(1,059,127.50)	(6)
40135-000 000HG CMHC LOAN	(568,738.37)	(42,657.88)	0.00	(611,396.25)	(595,523.37)	3
Ahousaht Non-Consolidated	(2,169,544.89)	7,919.17	0.00	(2,161,625.72)	(2,274,928.82)	(5)
1500 AEA Long Term Debt - AEA per FS	(18,750.00)	0.00	0.00	(18,750.00)	(26,250.00)	(29)
NN Debt	(2,188,294.89)	7,919.17	0.00	(2,180,375.72)	(2,301,178.82)	(5)
40137-000 000HG Forgivable loans	(165,594.05)	37,670.99	0.00	(127,923.06)	(165,594.05)	(23)
48000-100 100HG Forgiveness of CMHC	(84,815.40)	84,815.40	0.00	0.00	0.00	0
Ahousaht Non-Consolidated	(250,409.45)	122,486.39	0.00	(127,923.06)	(165,594.05)	(23)
OO Other Long-term Liabilities 1	(250,409.45)	122,486.39	0.00	(127,923.06)	(165,594.05)	(23)
999999 AFN FS rounding errors	0.00	0.00	0.00	0.00	300.00	(100)
30000-000 000 Retained Surplus (Deficit)	(13,175,757.94)	(327,725.44)	0.00	(13,503,483.38)	(4,730,846.30)	185
30005-000 000 Equity - Enterprise Fund	887,976.00	0.00	0.00	887,976.00	887,976.00	0
30010-000 000 Equity - Capital	(33,780,638.00)	0.00	0.00	(33,780,638.00)	(33,780,638.00)	0
30015-000 000 Equity - Ottawa Trust Fun	(464,938.00)	0.00	0.00	(464,938.00)	(464,938.00)	0
30020-000 000 Members Equity	(665,289.00)	0.00	0.00	(665,289.00)	(665,289.00)	0
30102-000 000 Curr Yr S/D P&ID Financi	17,000.00	0.00	0.00	17,000.00	17,000.00	0
30106-000 000 Curr Yr S/D Specific Clain	29,430.69	0.00	0.00	29,430.69	29,397.75	0
30107-000 000 Curr Yr S/D Specific Clain	208,009.40	0.00	0.00	208,009.40	171,879.55	21
30129-000 000 Curr Yr S/D Coastal Vulne	60,000.10	0.00	0.00	60,000.10	60,000.10	0
30131-000 000 Curr Yr S/D Royal BC Mu	19,999.83	0.00	0.00	19,999.83	19,999.83	0
30136-000 000 Curr Yr S/D Matrimonial F	19,999.87	0.00	0.00	19,999.87	19,999.87	0
30137-000 000 Curr Yr S/D Khalsa Aid	(29,811.13)	0.00	0.00	(29,811.13)	(29,811.13)	0
30191-000 000 Curr Yr S/D Forestry	(315,451.12)	0.00	0.00	(315,451.12)	(321,227.74)	(2)
30271-000 000 Curr Yr S/D Canoe Journr	(11,190.61)	0.00	0.00	(11,190.61)	(11,190.61)	0
30272-000 000 Curr Yr S/D Ahousaht Wæ	(89,463.99)	0.00	0.00	(89,463.99)	(12,663.99)	606
30285-000 000 Curr Yr S/D Boehringer D	(15,630.50)	0.00	0.00	(15,630.50)	(15,630.50)	0
30428-000 000 Curr Yr S/D Ssfe Home	718.24	0.00	0.00	718.24	(280.54)	(356)
30540-000 000 Curr Yr S/D Water Treatr	(1.52)	0.00	0.00	(1.52)	(1.52)	0
31100-000 000 Prior Yr S/D Administratio	(14,595,676.35)	0.00	(1,680.00)	(14,597,356.35)	(16,358,743.93)	(11)
31101-000 000 Prior Yr S/D Prof & Instit	2,194,726.66	0.00	0.00	2,194,726.66	1,181,161.55	86
31103-000 000 Prior Yr S/D Phase 3	0.00	0.00	0.00	0.00	44,953.00	(100)
31104-000 000 Prior Yr S/D Phase 4	0.00	0.00	0.00	0.00	(22,333.66)	(100)

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
31105-000 000 Prior Yr S/D Legal	42,836.56	0.00	0.00	42,836.56	42,836.56	0
31108-000 000 Prior Yr S/D Covid - 19 O	49,989.00	0.00	0.00	49,989.00	49,989.00	0
31110-000 000 Prior Yr S/D Membership	(25,871.41)	0.00	0.00	(25,871.41)	(12,743.41)	103
31115-000 000 Prior Yr S/D Information T	95,056.89	0.00	0.00	95,056.89	74,865.89	27
31120-000 000 Prior Yr S/D Comprehens	46,004.71	0.00	0.00	46,004.71	46,004.71	0
31125-000 000 Prior Yr S/D Emergency C	24,462.08	0.00	0.00	24,462.08	15,318.39	60
31130-000 000 Prior Yr S/D Hawiiah	4,775,258.62	0.00	0.00	4,775,258.62	4,775,258.62	0
31135-000 000 Prior Yr S/D Other	27,788.11	0.00	0.00	27,788.11	9,340.56	197
31140-000 000 Prior Yr S/D Donations	138,992.50	0.00	0.00	138,992.50	109,771.40	27
31145-000 000 Prior Yr S/D Chief Counci	141,336.68	0.00	0.00	141,336.68	128,435.11	10
31150-000 000 Prior Yr S/D Councillors	1,410,572.84	0.00	0.00	1,410,572.84	1,110,364.72	27
31155-000 000 Prior Yr S/D Deputy Chief	95,278.58	0.00	0.00	95,278.58	94,360.46	1
31160-000 000 Prior Yr S/D Home Use Fi	136,149.23	0.00	0.00	136,149.23	136,149.23	0
31165-000 000 Prior Yr S/D Fisheries Lit	28,915.56	0.00	0.00	28,915.56	28,915.56	0
31170-000 000 Prior Yr S/D Committees	21,787.31	0.00	0.00	21,787.31	21,787.31	0
31180-000 000 Prior Yr S/D Funerals	152,638.97	0.00	0.00	152,638.97	82,727.27	85
31190-000 000 Prior Yr S/D Economic De	2,835,641.82	0.00	0.00	2,835,641.82	2,937,689.82	(3)
31194-000 000 Prior Yr S/D Windstorm re	27,840.00	0.00	0.00	27,840.00	27,840.00	0
31198-000 000 Prior Yr S/D BC Gaming f	(61,600.00)	0.00	0.00	(61,600.00)	(61,600.00)	0
31200-000 000 Prior Yr S/D Administratio	(1,028,574.30)	0.00	0.00	(1,028,574.30)	266,767.58	(486)
31205-000 000 Prior Yr S/D Clinic	610,969.57	0.00	0.00	610,969.57	429,109.75	42
31210-000 000 Prior Yr S/D Community F	39,334.56	0.00	0.00	39,334.56	44,314.56	(11)
31215-000 000 Prior Yr S/D Alcohol & Dri	182,916.68	0.00	0.00	182,916.68	102,349.30	79
31220-000 000 Prior Yr S/D Family Violer	(12,209.75)	0.00	0.00	(12,209.75)	9,700.25	(226)
31225-000 000 Prior Yr S/D Family Care	94,032.45	0.00	0.00	94,032.45	77,085.01	22
31230-000 000 Prior Yr S/D Holistic Soci	263,082.71	0.00	0.00	263,082.71	252,821.56	4
31235-000 000 Prior Yr S/D Child & Youtl	129,693.09	0.00	0.00	129,693.09	129,693.09	0
31240-000 000 Prior Yr S/D Patient Trave	2,802,009.03	0.00	0.00	2,802,009.03	1,555,218.96	80
31245-000 000 Prior Yr S/D Patient Trave	132,743.53	0.00	0.00	132,743.53	132,743.53	0
31250-000 000 Prior Yr S/D Doctors Trav	244,329.63	0.00	0.00	244,329.63	204,780.63	19
31255-000 000 Prior Yr S/D Pre-Natal	85,759.27	0.00	0.00	85,759.27	83,003.77	3
31260-000 000 Prior Yr S/D Child and Fa	646,975.98	0.00	0.00	646,975.98	445,414.85	45
31265-000 000 Prior Yr S/D Primary Heal	(4,249.20)	0.00	0.00	(4,249.20)	(4,249.20)	0
31270-000 000 Prior Yr S/D Youth Crisis	(27,388.57)	0.00	0.00	(27,388.57)	(27,388.57)	0
31275-000 000 Prior Yr S/D Community H	53,206.28	0.00	0.00	53,206.28	53,206.28	0
31300-000 000 Prior Yr S/D Administratio	(5,283,555.53)	0.00	0.00	(5,283,555.53)	(3,687,548.57)	43
31305-000 000 Prior Yr S/D Basic	2,409,391.29	0.00	0.00	2,409,391.29	1,365,378.01	76
31310-000 000 Prior Yr S/D Special	707,141.69	0.00	0.00	707,141.69	672,768.05	5
31315-000 000 Prior Yr S/D Homemakers	528,916.83	0.00	0.00	528,916.83	453,849.12	17
31320-000 000 Prior Yr S/D National Chil	242,339.05	0.00	0.00	242,339.05	110,714.99	119
31400-000 000 Prior Yr S/D Capital	(1,111,203.57)	0.00	0.00	(1,111,203.57)	(549,125.81)	102
31405-000 000 Prior Yr S/D Solid Waste	29,559.47	0.00	0.00	29,559.47	29,559.47	0
31410-000 000 Prior Yr S/D Waste Water	(16,263,624.62)	0.00	0.00	(16,263,624.62)	(11,727,000.22)	39
31415-000 000 Prior Yr S/D D.L Lot 363 L	96,835.10	0.00	0.00	96,835.10	89,901.10	8
31420-000 000 Prior Yr S/D Teacherage	(384,291.39)	0.00	0.00	(384,291.39)	(384,291.39)	0
31425-000 000 Prior Yr S/D 6-Plex	(1,380,848.00)	0.00	0.00	(1,380,848.00)	(1,380,848.00)	0

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
31427-000 000 Prior Yr S/D New Ma?as	(235,487.86)	0.00	0.00	(235,487.86)	(235,487.86)	0
31430-000 000 Prior Yr S/D Anderson Cr	(1,557,968.38)	0.00	0.00	(1,557,968.38)	(1,559,468.38)	0
31435-000 000 Prior Yr S/D Skate Park	(11,685.00)	0.00	0.00	(11,685.00)	(11,685.00)	0
31445-000 000 Prior Yr S/D Water Mgmt	3,323.91	0.00	0.00	3,323.91	3,323.91	0
31450-000 000 Prior Yr S/D CPMS Projec	3,336.14	0.00	0.00	3,336.14	0.00	0
31451-000 000 Prior Yr S/D WWTP Cont	(7,783,578.10)	0.00	0.00	(7,783,578.10)	(7,783,578.10)	0
31455-000 000 Prior Yr S/D Roads Drain	60,226.58	0.00	0.00	60,226.58	60,226.58	0
31500-000 000 Prior Yr S/D Garbage Tru	504,109.12	0.00	0.00	504,109.12	313,908.47	61
31505-000 000 Prior Yr S/D Health Centr	19,760.31	0.00	0.00	19,760.31	14,860.85	33
31510-000 000 Prior Yr S/D Staff	526,931.32	0.00	0.00	526,931.32	401,314.62	31
31515-000 000 Prior Yr S/D Band Buildin	942,221.43	0.00	0.00	942,221.43	861,289.93	9
31520-000 000 Prior Yr S/D Other Buildin	36,406.08	0.00	0.00	36,406.08	2,418.00	1406
31525-000 000 Prior Yr S/D Fisheries Bui	18,759.15	0.00	0.00	18,759.15	18,104.15	4
31530-000 000 Prior Yr S/D Equipment	137,955.69	0.00	0.00	137,955.69	105,231.02	31
31535-000 000 Prior Yr S/D Stock	54,736.94	0.00	0.00	54,736.94	30,147.82	82
31540-000 000 Prior Yr S/D Water Treatr	488,863.37	0.00	0.00	488,863.37	378,292.24	29
31545-000 000 Prior Yr S/D Water Line R	11,269.44	0.00	0.00	11,269.44	11,269.44	0
31550-000 000 Prior Yr S/D Fire Departm	66,316.69	0.00	0.00	66,316.69	60,586.18	9
31555-000 000 Prior Yr S/D Maintenance	82,979.89	0.00	0.00	82,979.89	77,679.89	7
31560-000 000 Prior Yr S/D Recycle	137,561.01	0.00	0.00	137,561.01	92,670.26	48
31570-000 000 Prior Yr S/D Search & Re	13,025.25	0.00	0.00	13,025.25	10,872.20	20
31575-000 000 Prior Yr S/D Emergency	6,709.44	0.00	0.00	6,709.44	6,709.44	0
31580-000 000 Prior Yr S/D Tsunami Wa	1,261.50	0.00	0.00	1,261.50	1,261.50	0
31585-000 000 Prior Yr S/D Tbird Hall	89,550.19	0.00	0.00	89,550.19	73,083.39	23
31590-000 000 Prior Yr S/D Sewer	28,056.04	0.00	0.00	28,056.04	24,769.50	13
31595-000 000 Prior Yr S/D Garbage Dur	251,157.92	0.00	0.00	251,157.92	169,263.72	48
31596-000 000 Prior Yr S/D Solid Waste	(84,296.21)	0.00	0.00	(84,296.21)	(90,131.88)	(6)
31597-000 000 Prior Yr S/D Water Intake	17,269.33	0.00	0.00	17,269.33	12,290.34	41
31599-000 000 Prior Yr S/D Administratio	1,400,999.95	0.00	0.00	1,400,999.95	1,400,999.95	0
31600-000 000 Prior Yr S/D Administratio	467,855.24	0.00	0.00	467,855.24	600,940.27	(22)
31605-000 000 Prior Yr S/D Sealice Fishi	(7,120.00)	0.00	0.00	(7,120.00)	(7,120.00)	0
31610-000 000 Prior Yr S/D PSP	209.80	0.00	0.00	209.80	209.80	0
31620-000 000 Prior Yr S/D Fisheries Ne	(330,656.10)	0.00	0.00	(330,656.10)	(330,656.10)	0
31700-000 000 Prior Yr S/D Administratio	1,203,853.04	0.00	0.00	1,203,853.04	920,080.37	31
31705-000 000 Prior Yr S/D Clinic	79,196.85	0.00	0.00	79,196.85	79,196.85	0
31710-000 000 Prior Yr S/D Community F	169,011.94	0.00	0.00	169,011.94	87,724.56	93
31715-000 000 Prior Yr S/D Aboriginal Ju	(309,927.49)	0.00	0.00	(309,927.49)	210,143.37	(247)
31720-000 000 Prior Yr S/D Drug & Alcoh	211,447.78	0.00	0.00	211,447.78	124,130.51	70
31730-000 000 Prior Yr S/D Family Care	27,224.55	0.00	0.00	27,224.55	27,053.75	1
31735-000 000 Prior Yr S/D Child & Youtl	45,487.71	0.00	0.00	45,487.71	43,057.18	6
31740-000 000 Prior Yr S/D Pre-Natal	258,077.70	0.00	0.00	258,077.70	212,125.80	22
31745-000 000 Prior Yr S/D Child and Fa	(30,606.53)	0.00	0.00	(30,606.53)	(28,910.97)	6
31750-000 000 Prior Yr S/D Community C	500.00	0.00	0.00	500.00	500.00	0
31755-000 000 Prior Yr S/D Health Amen	48,041.59	0.00	0.00	48,041.59	43,171.98	11
31760-000 000 Prior Yr S/D Ambulance	(548,216.26)	0.00	0.00	(548,216.26)	(548,216.26)	0
31765-000 000 Prior Yr S/D Retreat	27,772.61	0.00	0.00	27,772.61	27,772.61	0

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31770-000 000 Prior Yr S/D Mahtsqiaht/	502,661.01	0.00	0.00	502,661.01	502,661.01	0
31775-000 000 Prior Yr S/D Community F	194,698.98	0.00	0.00	194,698.98	148,428.74	31
31782-000 000 Prior Yr S/D Wellness	600,000.00	0.00	0.00	600,000.00	600,000.00	0
31800-000 000 Prior Yr S/D Specific Clai	85,160.35	0.00	0.00	85,160.35	66,113.23	29
31805-000 000 Prior Yr S/D Taaqwiihak	(506,288.91)	0.00	0.00	(506,288.91)	(506,288.91)	0
31810-000 000 Prior Yr S/D Elders Multip	1,400,000.00	0.00	0.00	1,400,000.00	1,400,000.00	0
50800-000 000 RETAINED SURPLUS/DE	0.00	0.00	0.00	0.00	3,505,397.24	(100)
31100HG-000 000 Prior Yr S/D Housing /	0.00	0.00	0.00	0.00	702,084.20	(100)
99999-100 100 Provisional income plug	(1,370.00)	0.00	(430.00)	(1,800.00)	(4.00)	44900
30550-000 000HG SH REPLACEMENT F	(295,015.00)	(12,833.05)	0.00	(307,848.05)	(295,015.00)	4
30555-000 000HG Operating Surplus Res	0.00	(9,560.81)	0.00	(9,560.81)	0.00	0
50100-000 000HG MEMBERS EQUITY	(8,779.00)	0.00	0.00	(8,779.00)	(8,779.00)	0
50101-000 000HG SH CONTRIBUTED E	(370,076.00)	0.00	0.00	(370,076.00)	(370,076.00)	0
50800-000 000HG RETAINED SURPLUS	3,540,057.24	(84,815.40)	0.00	3,455,241.84	0.00	0
50800-809 809HG RETAINED SURPLUS	65,316.29	0.00	0.00	65,316.29	65,316.29	0
Ahousaht Non-Consolidated	(64,191,329.51)	(434,934.70)	(2,110.00)	(64,628,374.21)	(53,894,724.27)	20
3200 AEA Accumulated Surplus	(8,557,406.45)	0.00	0.00	(8,557,406.45)	(8,058,243.00)	6
3600 CWCBC Accumulated Surplus	0.00	0.00	(71,840.45)	(71,840.45)	(105,840.62)	(32)
WW. 1 Opening Surplus/Deficit	(72,748,735.96)	(434,934.70)	(73,950.45)	(73,257,621.11)	(62,058,507.89)	18
40000-100 100 DISC/INAC Revenue	(9,201,150.00)	60.00	8,406,561.00	(794,529.00)	(1,301,636.00)	(39)
40010-100 100 DFO Revenue	(26,849.00)	0.00	0.00	(26,849.00)	0.00	0
40020-100 100 FNHA Revenue	(37,000.00)	(285,120.00)	0.00	(322,120.00)	0.00	0
40025-100 100 Province of BC Revenue	(35,509.58)	0.00	0.00	(35,509.58)	(35,499.56)	0
40030-100 100 Nuu-chah-nulth Tribal Co	(516,641.00)	0.00	516,641.00	0.00	(247,351.96)	(100)
40031-100 100 Nuu-chah-nulth Tribal Co	0.00	0.00	0.00	0.00	(983.73)	(100)
40032-100 100 Nuu-chah-nulth Tribal Co	0.00	0.00	0.00	0.00	(414.60)	(100)
40033-100 100 Nuu-chah-nulth Tribal Co	0.00	0.00	0.00	0.00	(434.71)	(100)
40110-100 100 ISC Recovery	0.00	0.00	0.00	0.00	9,595.00	(100)
40440-100 100 Internet Revenue	(95,686.85)	87,417.51	0.00	(8,269.34)	0.00	0
45005-100 100 Cost Recoveries	(439.68)	1.00	0.00	(438.68)	0.00	0
45010-100 100 Interest Income	(202,682.30)	7,837.16	0.00	(194,845.14)	(33,272.81)	486
45011-100 100 Interest Income	0.00	0.00	0.00	0.00	(15,433.85)	(100)
45020-100 100 Rental Income	(13,325.00)	0.00	0.00	(13,325.00)	(13,650.00)	(2)
45030-100 100 Grant Revenue	(40,000.00)	0.00	0.00	(40,000.00)	0.00	0
45035-100 100 Other Income	(1,072,963.69)	401,008.44	4.00	(671,951.25)	(114,827.26)	485
45036-100 100 Other Income	0.00	0.00	0.00	0.00	(99,625.00)	(100)
45037-100 100 Other Income	0.00	0.00	0.00	0.00	(1,000.00)	(100)
50140-100 100 Miscellaneous	(40.01)	0.00	0.00	(40.01)	(301.14)	(87)
50440-100 100 Internet services	(189,087.50)	0.00	0.00	(189,087.50)	(214,664.13)	(12)
60110-100 100 ISC Recovery	0.00	0.00	0.00	0.00	5,009.00	(100)
62000-100 100 RENTAL INCOME	0.00	0.00	0.00	0.00	50.00	(100)
62004-100 100 BAND RENTAL INCOME	0.00	0.00	0.00	0.00	100.00	(100)

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62050-100 100 CMHC	0.00	0.00	0.00	0.00	(24,000.00)	(100)
45035-132 132 Other Income	(720.00)	0.00	0.00	(720.00)	0.00	0
45035-125 125 Other Income	0.00	0.00	0.00	0.00	(150.00)	(100)
45035-135 135 Other Income	0.00	0.00	0.00	0.00	(210.00)	(100)
45035-109 109 Other Income	0.00	0.00	0.00	0.00	(48.45)	(100)
45035-192 192 Other Income	0.00	0.00	0.00	0.00	(10,500.00)	(100)
40000-150 150 DISC/INAC Revenue	(152,400.00)	0.00	152,400.00	0.00	0.00	0
45035-145 145 Other Income	(929.86)	0.00	0.00	(929.86)	0.00	0
40000-103 103 DISC/INAC Revenue	(300,788.00)	(31,893.00)	0.00	(332,681.00)	(1,240,803.80)	(73)
40020-103 103 FNHA Revenue	(100,000.00)	0.00	0.00	(100,000.00)	(10,000.00)	900
40025-103 103 Province of BC Revenue	0.00	0.00	0.00	0.00	(68,258.00)	(100)
45020-103 103 Rental Income	(160.00)	0.00	0.00	(160.00)	0.00	0
40000-106 106 ISC revenue	0.00	0.00	0.00	0.00	(22,793.00)	(100)
40000-107 107 DISC/INAC Revenue	(68,067.00)	0.00	0.00	(68,067.00)	0.00	0
40000-110 110 DISC/INAC Revenue	(13,466.00)	0.00	0.00	(13,466.00)	(13,183.00)	2
40110-110 110 ISC Recovery	0.00	0.00	0.00	0.00	185.00	(100)
40000-112 112 DISC/INAC Revenue	(305,137.00)	0.00	179,139.00	(125,998.00)	(191,829.00)	(34)
40025-112 112 Province of BC Revenue	(300,000.00)	0.00	0.00	(300,000.00)	(325,000.00)	(8)
40000-113 113 DISC/INAC Revenue	(100,000.00)	0.00	0.00	(100,000.00)	(100,000.00)	0
40025-113 113 Province of BC Revenue	(15,610.75)	(100,000.00)	0.00	(115,610.75)	0.00	0
45020-122 122 Rental Income	(110.33)	0.00	0.00	(110.33)	0.00	0
45035-122 122 Other Income	(438.66)	0.00	0.00	(438.66)	0.00	0
40000-156 156 DISC/INAC Revenue	0.00	(741,403.00)	0.00	(741,403.00)	(242,650.00)	206
40025-156 156 Province of BC Revenue	0.00	0.00	0.00	0.00	(1,425,000.00)	(100)
45005-156 156 Cost Recoveries	(2,084.41)	0.00	0.00	(2,084.41)	0.00	0
45020-156 156 Rental Income	(26,885.00)	0.00	0.00	(26,885.00)	0.00	0
45035-156 156 Other Income	(17,525.00)	0.00	0.00	(17,525.00)	399,000.00	(104)
45035-198 198 Other Income	(1,052,336.17)	0.00	0.00	(1,052,336.17)	(601,777.02)	75
45010-900 900 Interest Income	(137,081.81)	0.00	0.00	(137,081.81)	0.00	0
45015-140 140 Donation Income	(3,100.00)	0.00	0.00	(3,100.00)	0.00	0
40025-180 180 Province of BC Revenue	(18,643.20)	0.00	0.00	(18,643.20)	(4,311.70)	332
45035-180 180 Other Income	(28,670.00)	0.00	0.00	(28,670.00)	0.00	0
40000-190 190 DISC/INAC Revenue	(104,941.00)	0.00	0.00	(104,941.00)	(103,502.00)	1
40110-190 190 ISC Recovery	0.00	0.00	0.00	0.00	1,454.00	(100)
40020-200 200 FNHA Revenue	0.00	0.00	0.00	0.00	(1,472.08)	(100)
40030-200 200 Nuu-chah-nulth Tribal Coi	(1,012,509.30)	(495,931.53)	(362,728.90)	(1,871,169.73)	(1,346,962.40)	39
40031-200 200 Nuu-chah-nulth Tribal Coi	0.00	0.00	(127,041.33)	(127,041.33)	(300,254.80)	(58)
40032-200 200 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(2,058.28)	(100)
45010-200 200 Interest Income	(368.71)	0.00	0.00	(368.71)	(13.18)	2697
45035-200 200 Other Income	(9,153.28)	0.00	0.00	(9,153.28)	(56,687.00)	(84)
40000-700 700 DISC/INAC Revenue	(5,534.00)	0.00	5,534.00	0.00	0.00	0
40020-700 700 FNHA Revenue	(344,083.67)	151,381.83	0.00	(192,701.84)	(15,000.00)	1185
40030-700 700 Nuu-chah-nulth Tribal Coi	(1,050.00)	0.00	(18,595.67)	(19,645.67)	105,000.00	(119)
40031-700 700 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(26,301.00)	(100)
40032-700 700 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(109,464.00)	(100)
40033-700 700 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(112,723.00)	(100)

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Preparer	Detailed	Supervisory
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40034-700 700 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(92,094.00)	(100)
40035-700 700 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(72,872.00)	(100)
40036-700 700 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(132,375.00)	(100)
40039-700 700 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(105,000.00)	(100)
45005-700 700 Cost Recoveries	0.00	0.00	0.00	0.00	(524.06)	(100)
45010-700 700 Interest Income	(86.10)	0.00	0.00	(86.10)	(21.10)	308
45035-700 700 Other Income	(84.46)	0.00	0.00	(84.46)	(39,400.00)	(100)
40030-704 704 Nuu-chah-nulth Tribal Coi	(112,346.00)	0.00	0.00	(112,346.00)	0.00	0
40030-703 703 Nuu-chah-nulth Tribal Coi	(109,099.00)	0.00	0.00	(109,099.00)	0.00	0
40030-701 701 Nuu-chah-nulth Tribal Coi	(26,213.00)	0.00	0.00	(26,213.00)	0.00	0
40030-702 702 Nuu-chah-nulth Tribal Coi	(145,252.00)	0.00	0.00	(145,252.00)	(145,739.00)	0
40030-706 706 Nuu-chah-nulth Tribal Coi	(91,787.00)	0.00	0.00	(91,787.00)	0.00	0
40030-707 707 Nuu-chah-nulth Tribal Coi	(72,872.00)	0.00	0.00	(72,872.00)	0.00	0
40030-708 708 Nuu-chah-nulth Tribal Coi	(132,375.00)	0.00	0.00	(132,375.00)	0.00	0
40030-711 711 Nuu-chah-nulth Tribal Coi	(16,764.00)	0.00	0.00	(16,764.00)	(16,763.00)	0
40025-715 715 Province of BC Revenue	(82,152.47)	(56,644.83)	0.00	(138,797.30)	0.00	0
45035-715 715 Other Income	(61,372.83)	0.00	0.00	(61,372.83)	(616,130.05)	(90)
40025-745 745 Province of BC Revenue	0.00	0.00	0.00	0.00	(1,695.56)	(100)
40020-755 755 FNHA Revenue	0.00	0.00	0.00	0.00	(500.00)	(100)
40020-788 788 FNHA Revenue	0.00	0.00	0.00	0.00	(1,907.54)	(100)
45035-789 789 Other Income	0.00	0.00	0.00	0.00	(215.34)	(100)
45035-225 225 Other Income	(287.03)	0.00	0.00	(287.03)	0.00	0
40000-709 709 DISC/INAC Revenue	(11,063.00)	0.00	(58,106.00)	(69,169.00)	0.00	0
40030-709 709 Nuu-chah-nulth Tribal Coi	(422,502.00)	(422,498.00)	0.00	(845,000.00)	(844,286.00)	0
45035-782 782 Other Income	(1,500,000.00)	0.00	0.00	(1,500,000.00)	0.00	0
060195-782 782 Revenue deferred from p	0.00	0.00	0.00	0.00	(600,000.00)	(100)
40000-220 220 ISC Revenue	0.00	0.00	0.00	0.00	(21,910.00)	(100)
40030-220 220 Nuu-chah-nulth Tribal Coi	0.00	0.00	(1,843.30)	(1,843.30)	0.00	0
40000-260 260 DISC/INAC Revenue	(59,713.00)	0.00	(179,139.00)	(238,852.00)	0.00	0
40025-260 260 Province of BC Revenue	(10,349.76)	0.00	0.00	(10,349.76)	(36,958.24)	(72)
45035-260 260 Other Income	0.00	0.00	0.00	0.00	(1,695.56)	(100)
45035-272 272 Other Income	0.00	0.00	0.00	0.00	(76,800.00)	(100)
40020-286 286 FNHA Revenue	(9,759.75)	0.00	0.00	(9,759.75)	0.00	0
40030-712 712 Nuu-chah-nulth Tribal Coi	(105,000.00)	0.00	0.00	(105,000.00)	(105,000.00)	0
40000-300 300 DISC/INAC Revenue	(1,551,195.00)	0.00	0.00	(1,551,195.00)	0.00	0
40020-300 300 FNHA Revenue	(1,010.72)	0.00	0.00	(1,010.72)	0.00	0
40030-300 300 Nuu-chah-nulth Tribal Coi	(970.20)	0.00	(6,431.80)	(7,402.00)	0.00	0
45005-300 300 Cost Recoveries	(560.00)	0.00	0.00	(560.00)	0.00	0
45010-300 300 Interest Income	(74.69)	0.00	0.00	(74.69)	(20.23)	269
45035-300 300 Other Income	(11,471.58)	8,657.00	0.00	(2,814.58)	0.00	0
40000-305 305 DISC/INAC Revenue	(190,500.00)	(8,657.00)	(152,400.00)	(351,557.00)	(1,902,993.00)	(82)
40110-305 305 ISC Recovery	0.00	0.00	0.00	0.00	21,492.00	(100)
40030-300 315 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(569.53)	(100)
40030-315 315 Nuu-chah-nulth Tribal Coi	0.00	0.00	0.00	0.00	(42,834.34)	(100)
40000-400 400 DISC/INAC Revenue	(132,200.00)	0.00	10,340.00	(121,860.00)	(534,878.00)	(77)
40110-400 400 ISC Recovery	0.00	0.00	0.00	0.00	7,514.00	(100)

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Preparer	Detailed	Supervisory
MEM 20/02/2024	JE 21/02/2024	KF 21/02/2024
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Year End: March 31, 2023

Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
45005-400 400 Cost Recoveries	0.00	0.00	0.00	0.00	(69,977.15)	(100)
45010-400 400 Interest Income	(123,065.79)	0.00	0.00	(123,065.79)	(27,836.01)	342
060195-400 400 Revenue deferred to fut	0.00	0.00	0.00	0.00	51,865.32	(100)
060196-400 400 Revenue deferred from p	0.00	0.00	0.00	0.00	(51,865.32)	(100)
45005-430 430 Cost Recoveries	(32,586.83)	0.00	0.00	(32,586.83)	0.00	0
40000-410 410 DISC/INAC Revenue	0.00	0.00	0.00	0.00	(406,812.00)	(100)
060195-410 410 Revenue deferred to fut	0.00	0.00	0.00	0.00	415,696.60	(100)
060196-410 410 Revenue from Prior year	0.00	0.00	0.00	0.00	(4,545,509.00)	(100)
060195-425 425 Revenue deferred to fut	0.00	0.00	0.00	0.00	372,432.00	(100)
060196-425 425 Revenue deferred from p	0.00	0.00	0.00	0.00	(372,432.00)	(100)
40000-451 451 DISC/INAC Revenue	(1,017,551.00)	0.00	475,238.00	(542,313.00)	0.00	0
45005-451 451 Cost Recoveries	(23,852.20)	0.00	0.00	(23,852.20)	0.00	0
060196-451 451 Revenue deferred from p	0.00	(415,696.60)	0.00	(415,696.60)	0.00	0
40000-455 455 DISC/INAC Revenue	0.00	0.00	0.00	0.00	(5,316,120.00)	(100)
060195-455 455 Revenue deferred to fut	0.00	0.00	0.00	0.00	4,497,229.33	(100)
060196-455 455 revenue deferred from p	0.00	(1,160,414.72)	0.00	(1,160,414.72)	(1,438,212.86)	(19)
40000-460 460 DISC/INAC Revenue	0.00	0.00	(8,353,989.00)	(8,353,989.00)	0.00	0
40000-416 416CL DISC/INAC Revenue	0.00	0.00	(12,530.00)	(12,530.00)	(127,679.00)	(90)
40000-515 515 DISC/INAC Revenue	(9,665.00)	0.00	0.00	(9,665.00)	0.00	0
45035-550 550 Other Income	(500.00)	0.00	0.00	(500.00)	0.00	0
45035-570 570 Other Income	(2,595.32)	0.00	0.00	(2,595.32)	0.00	0
40000-595 595 DISC/INAC Revenue	(26,823.00)	0.00	26,823.00	0.00	0.00	0
40000-599 599 DISC/INAC Revenue	(635,304.00)	18,398.00	(700,536.00)	(1,317,442.00)	(1,384,706.00)	(5)
40110-599 599 ISC Recovery	0.00	0.00	0.00	0.00	5,988.00	(100)
45005-599 599 Cost Recoveries	0.00	0.00	0.00	0.00	(176.74)	(100)
45010-599 599 Interest Income	(140.66)	0.00	0.00	(140.66)	(212.36)	(34)
45015-599 599 Donation Income	500.00	0.00	0.00	500.00	1,000.00	(50)
45036-599 599 Other Income	0.00	0.00	0.00	0.00	(9,797.52)	(100)
45035-560 560 Other Income	(4,077.60)	0.00	0.00	(4,077.60)	0.00	0
40000-540 540 DISC/INAC Revenue	0.00	0.00	0.00	0.00	(69,675.00)	(100)
45035-540 540 Other Income	(1,576.00)	0.00	0.00	(1,576.00)	0.00	0
40000-596 596 DISC/INAC Revenue	(200,665.00)	0.00	200,665.00	0.00	0.00	0
40010-600 600 DFO Revenue	(353,266.40)	0.00	0.00	(353,266.40)	0.00	0
40030-600 600 Nuu-chah-nulth Tribal Cot	(393,016.71)	(92,911.77)	0.00	(485,928.48)	(310,112.00)	57
45005-600 600 Cost Recoveries	0.00	0.00	0.00	0.00	(5,785.12)	(100)
45010-600 600 Interest Income	(31.45)	0.00	0.00	(31.45)	(9.46)	232
45035-600 600 Other Income	(266,161.03)	48,214.61	0.00	(217,946.42)	(309,339.27)	(30)
45035-620 620 Other income	0.00	0.00	0.00	0.00	(90,077.00)	(100)
45015-100 100HG Donation Income	0.00	0.00	0.00	0.00	(1,000.00)	(100)
48001-100 100HG Forgiveness of CMHC	0.00	(37,670.99)	0.00	(37,670.99)	(37,442.89)	1
60150-100 100HG INAC REV	0.00	0.00	(501,794.00)	(501,794.00)	(551,576.00)	(9)
60950-100 100HG INTEREST INCOME	0.00	0.00	0.00	0.00	(12,900.96)	(100)
60150-106 106HG INAC REV	(200,000.00)	0.00	0.00	(200,000.00)	0.00	0
45035-110 110HG Other Income	0.00	0.00	0.00	0.00	(130.00)	(100)
62000-201 201HG RENTAL INCOME	(5,850.00)	0.00	650.00	(5,200.00)	(11,050.00)	(53)
62001-201 201HG CMHC RENT INCOME	237.50	0.00	0.00	237.50	0.00	0

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Preparer	Detailed	Supervisory
MEM 20/02/2024	JE 21/02/2024	KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
62004-201 201HG BAND RENTAL INCO	(151,666.50)	0.00	0.00	(151,666.50)	(154,061.82)	(2)
62100-201 201HG DAMAGE DEPOSIT	200.00	0.00	0.00	200.00	0.00	0
62003-451 451HG RCMP RENTAL INCO	(58,800.00)	0.00	0.00	(58,800.00)	(48,000.00)	23
62050-103 103HG CMHC	(16,000.00)	0.00	0.00	(16,000.00)	0.00	0
62001-104 104HG CMHC RENT INCOME	(34,550.00)	0.00	0.00	(34,550.00)	(26,200.00)	32
62050-104 104HG CMHC	26,320.68	(26,320.68)	0.00	0.00	0.00	0
60150-105 105HG INAC REV	(506,594.00)	4,800.00	501,794.00	0.00	0.00	0
60900-105 105HG MISC REVENUE	(22,100.00)	(4,800.00)	0.00	(26,900.00)	0.00	0
60950-105 105HG INTEREST INCOME	(87,432.23)	0.00	0.00	(87,432.23)	0.00	0
62001-105 105HG CMHC RENT INCOME	(44,588.00)	0.00	0.00	(44,588.00)	(52,680.00)	(15)
62050-105 105HG CMHC	(16,305.00)	(53,570.00)	0.00	(69,875.00)	(60,754.50)	15
Ahousaht Non-Consolidated	(24,617,733.89)	(3,205,756.57)	654.00	(27,822,836.46)	(23,425,747.74)	19
2301 A-IS INAC - AEA	(5,397,872.00)	0.00	0.00	(5,397,872.00)	(5,532,178.00)	(2)
2302 A-IS Province of BC - AEA	(294,075.76)	0.00	0.00	(294,075.76)	(303,613.00)	(3)
2303 A-IS Aboriginal Head Start - AEA	(196,305.00)	0.00	0.00	(196,305.00)	(222,943.00)	(12)
2304 A-IS First Nations School Associati	(1,715,634.00)	0.00	0.00	(1,715,634.00)	(2,143,577.00)	(20)
2311 A-IS Other Revenue - AEA	(299,119.47)	0.00	0.00	(299,119.47)	(283,917.00)	5
2332 A-IS Rental income - AEA	(85,093.37)	0.00	0.00	(85,093.37)	(81,081.00)	5
2334 A-IS Interest Income - AEA	(72,729.57)	0.00	0.00	(72,729.57)	(9,141.00)	696
2390 A-IS NTC - AEA	(207,500.00)	0.00	0.00	(207,500.00)	(72,697.00)	185
2394 A-IS Annuck Lodge Rental income -	(144,600.00)	0.00	144,600.00	0.00	(24,443.00)	(100)
Ahousaht Education Authority	(8,412,929.17)	0.00	144,600.00	(8,268,329.17)	(8,673,590.00)	(5)
20 Revenue	(33,030,663.06)	(3,205,756.57)	145,254.00	(36,091,165.63)	(32,099,337.74)	12
9000-100 100 TRANSFER	0.00	0.00	(828,878.63)	(828,878.63)	(3.00)	*****
45000-100 100 Administration Fee Incom	0.00	(30,546.80)	0.00	(30,546.80)	0.00	0
50000-100 100 Administration Fee Expen	61,975.56	(2,196.27)	0.00	59,779.29	80,636.00	(26)
50001-100 100 Administration Fee Expen	0.00	0.00	0.00	0.00	1,678.90	(100)
50002-100 100 Accommodation	1,189.59	0.00	0.00	1,189.59	2,031.20	(41)
50003-100 100 Accommodation	0.00	0.00	0.00	0.00	9,096.41	(100)
50004-100 100 Accommodation	0.00	0.00	0.00	0.00	1,339.91	(100)
50005-100 100 Accounting and Audit Fee	0.00	(9,838.50)	0.00	(9,838.50)	0.00	0
50006-100 100 Accommodation	0.00	0.00	0.00	0.00	242.42	(100)
50007-100 100 Accommodation	0.00	0.00	0.00	0.00	8,135.37	(100)
50010-100 100 Advertising	1,736.34	0.00	0.00	1,736.34	2,369.58	(27)
50020-100 100 Bad Debt	0.00	120,195.17	0.00	120,195.17	124,145.18	(3)
50025-100 100 Bank Charges and Interes	24,548.49	0.00	0.00	24,548.49	22,709.05	8
50026-100 100 Bank Charges and Interes	0.00	0.00	0.00	0.00	72.00	(100)
50027-100 100 Bank Charges and Interes	0.00	0.00	0.00	0.00	9.00	(100)
50028-100 100 Bank Charges and Interes	0.00	0.00	0.00	0.00	6.00	(100)
50030-100 100 Catering	3,777.00	0.00	0.00	3,777.00	1,253.18	201
50031-100 100 Catering	0.00	0.00	0.00	0.00	5,293.07	(100)
50040-100 100 Consulting Fees	252,085.41	0.00	0.00	252,085.41	272,220.12	(7)
50045-100 100 Contracted Services	134,713.54	0.00	0.00	134,713.54	129,845.22	4

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50046-100 100 Contracted Services	0.00	0.00	0.00	0.00	22,520.00	(100)
50047-100 100 Contracted Services	0.00	0.00	0.00	0.00	150.00	(100)
50060-100 100 Equipment Rentals and L	2,472.04	0.00	0.00	2,472.04	1,754.54	41
50075-100 100 Freight	314.00	0.00	0.00	314.00	411.36	(24)
50080-100 100 Fuel	9,930.41	0.00	0.00	9,930.41	0.00	0
50081-100 100 Fuel	0.00	0.00	0.00	0.00	50.00	(100)
50090-100 100 Gifts and Donations	0.00	0.00	0.00	0.00	4,146.65	(100)
50091-150 100 Gifts and Donations	0.00	0.00	0.00	0.00	7,026.00	(100)
50095-100 100 Honoraria	150.00	0.00	0.00	150.00	0.00	0
50096-100 100 Honoraria	0.00	0.00	0.00	0.00	53,920.00	(100)
50100-100 100 Insurance Expense	313,434.65	(10,000.00)	0.00	303,434.65	238,090.32	27
50110-100 100 IT and Computer Expense	95,348.07	0.00	0.00	95,348.07	53,625.75	78
50111-100 100 IT and Computer Expense	0.00	0.00	0.00	0.00	3,840.17	(100)
50115-100 100 Legal Fees	994.22	0.00	0.00	994.22	5,685.12	(83)
50120-100 100 Materials and Supplies	13,463.70	0.00	0.00	13,463.70	110,511.00	(88)
50125-100 100 Meals & Entertainment	20.50	0.00	0.00	20.50	0.00	0
50126-100 100 Meals & Entertainment	0.00	0.00	0.00	0.00	290.84	(100)
50135-100 100 Meetings Expense	0.00	0.00	0.00	0.00	2,996.49	(100)
50155-100 100 Reimbursable Expenses	(2,934.30)	0.00	0.00	(2,934.30)	(23,958.59)	(88)
50160-100 100 Rent Expense	(475.00)	0.00	0.00	(475.00)	700.65	(168)
50185-100 100 Telephone	75,163.40	0.00	0.00	75,163.40	40,716.71	85
50186-100 100 Telephone	0.00	0.00	0.00	0.00	7,387.26	(100)
50187-100 100 Telephone	0.00	0.00	0.00	0.00	5,820.00	(100)
50190-100 100 Training	825.00	0.00	0.00	825.00	0.00	0
50195-100 100 Travel	36,819.12	0.00	0.00	36,819.12	23,080.57	60
50196-100 100 Travel	0.00	0.00	0.00	0.00	4.50	(100)
50197-100 100 Travel	0.00	0.00	0.00	0.00	224.36	(100)
50200-100 100 Travel - Council	0.00	0.00	0.00	0.00	40.00	(100)
50201-100 100 Travel - Council	0.00	0.00	0.00	0.00	943.92	(100)
50202-100 100 Travel - Council	0.00	0.00	0.00	0.00	2,903.80	(100)
50203-100 100 Travel - Council	0.00	0.00	0.00	0.00	675.70	(100)
50204-100 100 Travel - Council	0.00	0.00	0.00	0.00	18,215.29	(100)
50210-100 100 Utilities	3,939.30	0.00	0.00	3,939.30	35,642.19	(89)
50215-100 100 Water Taxi	9,925.00	0.00	0.00	9,925.00	5,895.00	68
50216-100 100 Water Taxi	0.00	0.00	0.00	0.00	3,340.00	(100)
50220-100 100 Specific Claims Tribunal	50.00	0.00	0.00	50.00	0.00	0
70000-100 100 AMORT EXPENSE ADMIN	0.00	0.00	0.00	0.00	1,012,333.67	(100)
70000-101 100 Amort Expense Admin	0.00	1,291,863.47	0.00	1,291,863.47	0.00	0
70332-100 100 EXTERIOR FINISH	0.00	0.00	0.00	0.00	(9,100.00)	(100)
70450-100 100 GIFTS & DON. EXP.	0.00	0.00	0.00	0.00	586.85	(100)
70575-100 100 Interest expense	5,609.19	7,300.36	0.00	12,909.55	0.00	0
70578-100 100 INTEREST EXP.	0.00	0.00	0.00	0.00	54,090.05	(100)
70850-100 100 ACCOM	197.20	0.00	0.00	197.20	4,614.74	(96)
70851-100 100 ACCOM	0.00	0.00	0.00	0.00	1,003.88	(100)
9000-100-1 100 Transfer	0.00	0.00	0.00	0.00	(12,998.00)	(100)
9000-100-2 100 Transfer	0.00	0.00	0.00	0.00	(102,048.00)	(100)

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
9000-100-3 100 Transfer	0.00	0.00	0.00	0.00	(99,348.57)	(100)
9000-100-4 100 Transfer	0.00	0.00	0.00	0.00	(1,223,271.49)	(100)
50200-105 105 Travel - Council	17.30	0.00	0.00	17.30	0.00	0
50165-123 123 Repairs and Maintenance	320.00	0.00	0.00	320.00	0.00	0
50000-132 132 Administration Fee Expen	280.00	0.00	0.00	280.00	0.00	0
50120-132 132 Materials and Supplies	44.59	0.00	0.00	44.59	0.00	0
50210-132 132 Utilities	161.13	0.00	0.00	161.13	0.00	0
50000-125 125 Administration Fee Expen	1,472.68	0.00	0.00	1,472.68	957.51	54
50065-125 125 Fees and Dues	0.00	0.00	0.00	0.00	15.00	(100)
50080-125 125 Fuel	(4,599.65)	0.00	0.00	(4,599.65)	7,817.73	(159)
50110-125 125 IT and Computer Expense	3,338.79	0.00	0.00	3,338.79	0.00	0
50120-125 125 Materials and Supplies	206.64	0.00	0.00	206.64	0.00	0
50155-125 125 Reimbursable Expenses	0.00	0.00	0.00	0.00	397.06	(100)
50210-125 125 Utilities	1,180.31	0.00	0.00	1,180.31	106.39	1009
50002-575 575 Accommodation	837.48	0.00	0.00	837.48	0.00	0
50195-575 575 Travel	2,585.86	0.00	0.00	2,585.86	0.00	0
50045-135 135 Contracted Services	0.00	0.00	0.00	0.00	12,300.00	(100)
50090-135 135 Gifts and Donations	0.00	0.00	0.00	0.00	6,357.55	(100)
50002-109 109 Accommodation	0.00	0.00	0.00	0.00	187.49	(100)
50060-109 109 Equipment Rentals and L	0.00	0.00	0.00	0.00	12,918.19	(100)
50080-109 109 Fuel	5,750.92	0.00	0.00	5,750.92	8,260.93	(30)
50100-109 109 Insurance Expense	0.00	0.00	0.00	0.00	1,350.00	(100)
50120-109 109 Materials and Supplies	(22.98)	0.00	0.00	(22.98)	(31,256.11)	(100)
50125-109 109 Meals & Entertainment	0.00	0.00	0.00	0.00	362.74	(100)
50155-109 109 Reimbursable Expenses	0.00	0.00	0.00	0.00	(1,389.70)	(100)
50165-109 109 Repairs and Maintenance	792.52	0.00	0.00	792.52	5,083.95	(84)
50195-109 109 Travel	0.00	0.00	0.00	0.00	5,261.20	(100)
50215-109 109 Water Taxi	0.00	0.00	0.00	0.00	901.00	(100)
50000-115 115 Administration Fee Expen	200.00	0.00	0.00	200.00	1,196.00	(83)
50045-115 115 Contracted Services	1,810.00	0.00	0.00	1,810.00	0.00	0
50060-115 115 Equipment Rentals and L	250.00	0.00	0.00	250.00	0.00	0
50110-115 115 IT and Computer Expense	399.76	0.00	0.00	399.76	0.00	0
50125-115 115 Meals & Entertainment	500.00	0.00	0.00	500.00	0.00	0
50160-115 115 Rent Expense	200.00	0.00	0.00	200.00	0.00	0
50215-115 115 Water Taxi	23,792.50	0.00	0.00	23,792.50	18,995.00	25
50090-137 137 Gifts and Donations	(300.00)	0.00	0.00	(300.00)	0.00	0
50045-192 192 Contracted Services	0.00	0.00	0.00	0.00	226,790.00	(100)
50120-192 192 Materials and Supplies	3,544.75	0.00	0.00	3,544.75	4,255.22	(17)
50185-192 192 Telephone	810.92	0.00	0.00	810.92	249.83	225
50155-194 194 Reimbursable Expenses	(1,600.00)	0.00	0.00	(1,600.00)	(400.00)	300
50120-195 195 Materials and Supplies	0.00	0.00	0.00	0.00	401.19	(100)
50002-196 196 Accommodation	157.50	0.00	0.00	157.50	0.00	0
50045-157 157 Contracted Services	5,464.14	0.00	0.00	5,464.14	0.00	0
50120-157 157 Materials and Supplies	2,124.78	0.00	0.00	2,124.78	0.00	0
50000-150 150 Administration Fee Expen	(65.13)	0.00	0.00	(65.13)	0.00	0
50002-150 150 Accommodation	61,727.70	0.00	0.00	61,727.70	0.00	0

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50015-150 150 Amortization	40.00	0.00	0.00	40.00	0.00	0
50030-150 150 Catering	17,906.31	0.00	0.00	17,906.31	0.00	0
50040-150 150 Consulting Fees	1,829.60	0.00	0.00	1,829.60	0.00	0
50045-150 150 Contracted Services	5,464.14	0.00	0.00	5,464.14	0.00	0
50080-150 150 Fuel	(50.00)	0.00	0.00	(50.00)	0.00	0
50090-150 150 Gifts and Donations	3,950.00	0.00	0.00	3,950.00	0.00	0
50095-150 150 Honoraria	105,920.00	0.00	0.00	105,920.00	0.00	0
50120-150 150 Materials and Supplies	22,784.82	0.00	0.00	22,784.82	0.00	0
50125-150 150 Meals & Entertainment	7,677.60	0.00	0.00	7,677.60	0.00	0
50135-150 150 Meetings Expense	5,082.83	0.00	0.00	5,082.83	0.00	0
50136-150 150 Mileage	3,281.31	0.00	0.00	3,281.31	0.00	0
50160-150 150 Rent Expense	(420.00)	0.00	0.00	(420.00)	0.00	0
50185-150 150 Telephone	10,043.14	0.00	0.00	10,043.14	0.00	0
50195-150 150 Travel	1,738.71	0.00	0.00	1,738.71	0.00	0
50200-150 150 Travel - Council	31,758.19	0.00	0.00	31,758.19	0.00	0
50215-150 150 Water Taxi	5,358.00	0.00	0.00	5,358.00	0.00	0
50000-145 145 Administration Fee Expen	199.38	0.00	0.00	199.38	0.00	0
50002-145 145 Accommodation	7,042.21	0.00	0.00	7,042.21	0.00	0
50080-145 145 Fuel	64.90	0.00	0.00	64.90	0.00	0
50090-145 145 Gifts and Donations	70.39	0.00	0.00	70.39	586.81	(88)
50120-145 145 Materials and Supplies	1,776.75	0.00	0.00	1,776.75	0.00	0
50125-145 145 Meals & Entertainment	1,436.01	0.00	0.00	1,436.01	0.00	0
50136-145 145 Mileage	713.25	0.00	0.00	713.25	0.00	0
50180-145 145 Student Shelter	248.97	0.00	0.00	248.97	0.00	0
50185-145 145 Telephone	4,869.20	0.00	0.00	4,869.20	0.00	0
50195-145 145 Travel	440.78	0.00	0.00	440.78	0.00	0
50200-145 145 Travel - Council	4,785.25	0.00	0.00	4,785.25	0.00	0
50215-145 145 Water Taxi	(220.00)	0.00	0.00	(220.00)	0.00	0
50000-155 155 Administration Fee Expen	65.00	0.00	0.00	65.00	0.00	0
50002-155 155 Accommodation	6,003.59	0.00	0.00	6,003.59	0.00	0
50015-155 155 Amortization	20.00	0.00	0.00	20.00	0.00	0
50080-155 155 Fuel	136.70	0.00	0.00	136.70	0.00	0
50120-155 155 Materials and Supplies	130.28	0.00	0.00	130.28	0.00	0
50125-155 155 Meals & Entertainment	875.00	0.00	0.00	875.00	0.00	0
50136-155 155 Mileage	549.90	0.00	0.00	549.90	0.00	0
50185-155 155 Telephone	666.40	0.00	0.00	666.40	0.00	0
50195-155 155 Travel	332.69	0.00	0.00	332.69	0.00	0
50200-155 155 Travel - Council	4,922.20	0.00	0.00	4,922.20	0.00	0
50215-155 155 Water Taxi	20.00	0.00	0.00	20.00	0.00	0
50215-160 160 Water Taxi	(40.00)	0.00	0.00	(40.00)	0.00	0
50200-170 170 Travel - Council	(682.14)	0.00	0.00	(682.14)	0.00	0
9000-103 103 Transfer	0.00	0.00	426,406.00	426,406.00	1,223,271.49	(65)
50000-103 103 Administration Fee Expen	0.00	0.00	0.00	0.00	3,553.00	(100)
50002-103 103 Accommodation	(480.00)	0.00	0.00	(480.00)	0.00	0
50045-103 103 Contracted Services	300.00	0.00	0.00	300.00	210.00	43
50090-103 103 Gifts and Donations	0.00	0.00	0.00	0.00	1,200.00	(100)

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50120-103 103 Materials and Supplies	400.42	0.00	0.00	400.42	1,038.37	(61)
50140-103 103 Miscellaneous	0.00	0.00	0.00	0.00	19,857.78	(100)
50210-103 103 Utilities	0.00	0.00	0.00	0.00	2,288.16	(100)
50215-103 103 Water Taxi	0.00	0.00	0.00	0.00	350.00	(100)
50000-108 108 Administration Fee Expen	0.00	0.00	0.00	0.00	3,478.17	(100)
50002-108 108 Accommodation	0.00	0.00	0.00	0.00	2,922.52	(100)
50045-108 108 Contracted Services	1,640.00	0.00	0.00	1,640.00	8,922.85	(82)
50080-108 108 Fuel	0.00	0.00	0.00	0.00	60.00	(100)
50090-108 108 Gifts and Donations	(200.00)	0.00	0.00	(200.00)	28,242.74	(101)
50095-108 108 Honoraria	4,500.00	0.00	0.00	4,500.00	2,700.00	67
50120-108 108 Materials and Supplies	0.00	0.00	0.00	0.00	216,418.09	(100)
50155-108 108 Reimbursable Expenses	0.00	0.00	0.00	0.00	2,417.89	(100)
50195-108 108 Travel	0.00	0.00	0.00	0.00	44.78	(100)
50200-108 108 Travel - Council	0.00	0.00	0.00	0.00	314.22	(100)
50210-108 108 Utilities	0.00	0.00	0.00	0.00	450.00	(100)
50215-108 108 Water Taxi	275.00	0.00	0.00	275.00	6,865.00	(96)
70850-108 108 ACCOM	0.00	0.00	0.00	0.00	1,245.23	(100)
50015-106 106 Office expenses	0.00	0.00	0.00	0.00	4,407.75	(100)
50030-106 106 Catering	0.00	0.00	0.00	0.00	250.00	(100)
50040-106 106 Consulting Fees	107.85	0.00	0.00	107.85	2,100.00	(95)
50045-106 106 Contracted Services	0.00	0.00	0.00	0.00	4,800.00	(100)
50115-106 106 Legal Fees	0.00	0.00	0.00	0.00	66,066.10	(100)
50195-106 106 Travel	0.00	0.00	0.00	0.00	196.12	(100)
70455-106 106 HONORARIUM	0.00	0.00	0.00	0.00	150.00	(100)
50040-107 107 Consulting Fees	31,906.91	0.00	0.00	31,906.91	0.00	0
50045-107 107 Contracted Services	4,203.00	0.00	0.00	4,203.00	0.00	0
50115-107 107 Legal Fees	51,619.80	0.00	0.00	51,619.80	0.00	0
50210-107 107 Utilities	1,147.67	0.00	0.00	1,147.67	0.00	0
9000-110 110 Transfer	0.00	0.00	10,020.00	10,020.00	12,998.00	(23)
50002-110 110 Accommodation	1,064.60	0.00	0.00	1,064.60	0.00	0
50045-110 110 Contracted Services	350.00	0.00	0.00	350.00	0.00	0
50120-110 110 Materials and Supplies	436.74	0.00	0.00	436.74	0.00	0
50195-110 110 Travel	1,594.73	0.00	0.00	1,594.73	0.00	0
50140-101 101 Miscellaneous	166.00	0.00	0.00	166.00	0.00	0
9000-112 112 TRANSFER	0.00	0.00	342,918.00	342,918.00	0.00	0
50000-112 112 Administration Fee Expen	44.78	0.00	0.00	44.78	22.39	100
50002-112 112 Accommodation	13,212.39	0.00	0.00	13,212.39	693.68	1805
50030-112 112 Catering	15,267.93	0.00	0.00	15,267.93	0.00	0
50040-112 112 Consulting Fees	13,600.00	0.00	0.00	13,600.00	0.00	0
50045-112 112 Contracted Services	9,340.00	0.00	0.00	9,340.00	0.00	0
50060-112 112 Equipment Rentals and L	1,500.00	0.00	0.00	1,500.00	0.00	0
50090-112 112 Gifts and Donations	2,465.00	0.00	0.00	2,465.00	0.00	0
50095-112 112 Honoraria	0.00	0.00	0.00	0.00	150.00	(100)
50115-112 112 Legal Fees	10,640.00	0.00	0.00	10,640.00	0.00	0
50120-112 112 Materials and Supplies	20.58	0.00	0.00	20.58	0.00	0
50125-112 112 Meals & Entertainment	0.00	0.00	0.00	0.00	31.58	(100)

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50135-112 112 Meetings Expense	798.00	0.00	0.00	798.00	0.00	0
50155-112 112 Reimbursable Expenses	2,100.00	0.00	0.00	2,100.00	0.00	0
50185-112 112 Telephone	73.44	0.00	0.00	73.44	53.83	36
50190-112 112 Training	520.00	0.00	0.00	520.00	0.00	0
50195-112 112 Travel	9,406.05	0.00	0.00	9,406.05	0.00	0
50200-112 112 Travel - Council	4,091.33	0.00	0.00	4,091.33	0.00	0
9000-113 113 Transfer	0.00	0.00	195,330.00	195,330.00	99,348.57	97
50000-113 113 Administration Fee Expen	0.05	0.00	0.00	0.05	0.00	0
50002-113 113 Accommodation	195.56	0.00	0.00	195.56	146.30	34
50030-113 113 Catering	1,060.00	0.00	0.00	1,060.00	0.00	0
50090-113 113 Gifts and Donations	30.22	0.00	0.00	30.22	0.00	0
50115-113 113 Legal Fees	189.15	0.00	0.00	189.15	0.00	0
50120-113 113 Materials and Supplies	749.12	0.00	0.00	749.12	169.99	341
50155-113 113 Reimbursable Expenses	421.50	0.00	0.00	421.50	0.00	0
50195-113 113 Travel	10,781.38	0.00	0.00	10,781.38	235.14	4485
50215-113 113 Water Taxi	805.00	0.00	0.00	805.00	100.00	705
70000-113 113 Capital Purchases - Buildi	268.23	0.00	0.00	268.23	0.00	0
70850-113 113 ACCOM	5,780.62	0.00	0.00	5,780.62	0.00	0
9000-156 156 Transfer	0.00	0.00	(145,795.37)	(145,795.37)	0.00	0
50000-156 156 Administration Fee Expen	2,053.00	0.00	0.00	2,053.00	0.00	0
50002-156 156 Accommodation	2,515.63	0.00	0.00	2,515.63	833.20	202
50010-156 156 Advertising	1,059.94	0.00	0.00	1,059.94	0.00	0
50030-156 156 Catering	17,035.50	0.00	0.00	17,035.50	795.00	2043
50040-156 156 Consulting Fees	3,874.06	0.00	0.00	3,874.06	0.00	0
50045-156 156 Contracted Services	17,750.00	0.00	0.00	17,750.00	0.00	0
50055-156 156 Equipment Purchases	888.41	0.00	0.00	888.41	0.00	0
50060-156 156 Equipment Rentals and L	84,850.00	0.00	(84,600.00)	250.00	0.00	0
50110-156 156 IT and Computer Expens	7,692.28	0.00	0.00	7,692.28	24,648.31	(69)
50115-156 156 Legal Fees	5,050.19	0.00	0.00	5,050.19	216.05	2238
50120-156 156 Materials and Supplies	14,333.76	0.00	0.00	14,333.76	1,297.12	1005
50125-156 156 Meals & Entertainment	622.37	0.00	0.00	622.37	0.00	0
50136-156 156 Mileage	134.20	0.00	0.00	134.20	0.00	0
50140-156 156 Miscellaneous	400.00	0.00	0.00	400.00	0.00	0
50155-156 156 Reimbursable Expenses	1,634.11	0.00	0.00	1,634.11	0.00	0
50160-156 156 Rent Expense	24,000.00	36,000.00	(60,000.00)	0.00	0.00	0
50165-156 156 Repairs and Maintenance	645.75	0.00	0.00	645.75	0.00	0
50168-156 156 Water taxi-2	220.00	0.00	0.00	220.00	0.00	0
50185-156 156 Telephone	1,222.87	0.00	0.00	1,222.87	409.68	198
50195-156 156 Travel	4,574.86	0.00	0.00	4,574.86	0.00	0
50200-156 156 Travel - Council	94.85	0.00	0.00	94.85	0.00	0
50210-156 156 Utilities	0.00	0.00	0.00	0.00	1,090.28	(100)
50215-156 156 Water Taxi	2,340.00	0.00	0.00	2,340.00	400.00	485
50216-156 156 Land Taxi	10.00	0.00	0.00	10.00	0.00	0
50000-197 197 Administration Fee Expen	(3,004.00)	0.00	0.00	(3,004.00)	(100.00)	2904
50045-197 197 Contracted Services	26,014.13	0.00	0.00	26,014.13	0.00	0
50215-197 197 Water Taxi	580.00	0.00	0.00	580.00	0.00	0

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
9000-198 198 Transfer	0.00	397,237.68	0.00	397,237.68	0.00	0
50120-198 198 Materials and Supplies	600.00	0.00	0.00	600.00	0.00	0
50121-198 198 Materials and Supplies	0.00	0.00	0.00	0.00	64,552.10	(100)
50122-198 198 Materials and Supplies	0.00	0.00	0.00	0.00	297.71	(100)
50195-198 198 Travel	270.15	0.00	0.00	270.15	0.00	0
50040-800 800 Consulting Fees	2,014.00	0.00	0.00	2,014.00	0.00	0
50095-800 800 Honoraria	1,650.00	0.00	0.00	1,650.00	0.00	0
50115-800 800 Legal Fees	2,866.36	0.00	0.00	2,866.36	0.00	0
50440-800 800 Internet services	2,544.00	0.00	0.00	2,544.00	0.00	0
50025-900 900 Bank Charges and Interest	72.00	0.00	0.00	72.00	0.00	0
9000-140 140 Transfer	0.00	(69,885.75)	0.00	(69,885.75)	0.00	0
50000-140 140 Administration Fee Expenses	0.00	0.00	0.00	0.00	30.00	(100)
50002-140 140 Accommodation	18,468.70	0.00	0.00	18,468.70	14,776.41	25
50090-140 140 Gifts and Donations	49,950.00	0.00	0.00	49,950.00	6,500.00	668
50120-140 140 Materials and Supplies	962.05	0.00	0.00	962.05	0.00	0
50195-140 140 Travel	0.00	0.00	0.00	0.00	200.00	(100)
50215-140 140 Water Taxi	3,605.00	0.00	0.00	3,605.00	2,540.00	42
70850-140 140 ACCOM	0.00	0.00	0.00	0.00	4,717.34	(100)
9000-180 180 Transfer	0.00	(71,163.47)	0.00	(71,163.47)	0.00	0
50000-180 180 Administration Fee Expenses	20,065.01	0.00	0.00	20,065.01	1,371.05	1363
50002-180 180 Accommodation	3,055.68	0.00	0.00	3,055.68	1,937.26	58
50030-180 180 Catering	476.50	0.00	0.00	476.50	0.00	0
50080-180 180 Fuel	8,016.00	0.00	0.00	8,016.00	0.00	0
50085-180 180 Funeral Expenses	62,673.65	0.00	0.00	62,673.65	54,011.43	16
50090-180 180 Gifts and Donations	10,964.85	0.00	0.00	10,964.85	10,100.00	9
50095-180 180 Honoraria	600.00	0.00	0.00	600.00	0.00	0
50120-180 180 Materials and Supplies	7,149.28	0.00	0.00	7,149.28	4,706.02	52
50125-180 180 Meals & Entertainment	0.00	0.00	0.00	0.00	189.70	(100)
50136-180 180 Mileage	0.00	0.00	0.00	0.00	311.08	(100)
50140-180 180 Miscellaneous	0.00	0.00	0.00	0.00	6,167.80	(100)
50155-180 180 Reimbursable Expenses	(6,400.00)	0.00	0.00	(6,400.00)	(17,600.00)	(64)
50195-180 180 Travel	430.70	0.00	0.00	430.70	564.06	(24)
50215-180 180 Water Taxi	11,445.00	0.00	0.00	11,445.00	12,465.00	(8)
9000-190 190 Transfer	0.00	0.00	0.00	0.00	102,048.00	(100)
50000-200 200 Administration Fee Expenses	2,083.52	0.00	0.00	2,083.52	6,748.03	(69)
50002-200 200 Accommodation	(250.00)	0.00	0.00	(250.00)	0.00	0
50003-200 200 Accommodation	0.00	0.00	0.00	0.00	529,793.68	(100)
50010-200 200 Advertising	1,736.36	0.00	0.00	1,736.36	0.00	0
50025-200 200 Bank Charges and Interest	526.00	0.00	0.00	526.00	672.00	(22)
50040-200 200 Consulting Fees	10,428.92	0.00	0.00	10,428.92	1,104.75	844
50045-200 200 Contracted Services	0.00	0.00	0.00	0.00	7,023.76	(100)
50110-200 200 IT and Computer Expenses	42,605.80	0.00	0.00	42,605.80	25,596.72	66
50120-200 200 Materials and Supplies	739.96	0.00	0.00	739.96	0.00	0
50121-200 200 Materials and Supplies	0.00	0.00	0.00	0.00	742.40	(100)
50125-200 200 Meals & Entertainment	0.00	0.00	0.00	0.00	322,088.85	(100)
50136-200 200 Mileage	0.00	0.00	0.00	0.00	137,859.38	(100)

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50140-200 200 Miscellaneous	0.72	0.00	0.00	0.72	0.00	0
50145-200 200 Patient Travel	0.00	0.00	0.00	0.00	591.36	(100)
50146-200 200 Patient Travel-AR clearing	0.00	0.00	0.00	0.00	(911.24)	(100)
50147-200 200 Patient Travel-AR clearing	0.00	0.00	0.00	0.00	1,498.48	(100)
50155-200 200 Reimbursable Expenses	(212.57)	0.00	0.00	(212.57)	(517.10)	(59)
50156-200 200 Reimbursable Expenses	0.00	0.00	0.00	0.00	574.58	(100)
50185-200 200 Telephone	545.76	0.00	0.00	545.76	5,248.46	(90)
50190-200 200 Training	0.00	0.00	0.00	0.00	300.00	(100)
50195-200 200 Travel	872.08	0.00	0.00	872.08	(3,613.23)	(124)
50196-200 200 Travel	0.00	0.00	0.00	0.00	39,349.00	(100)
50197-200 200 Travel	0.00	0.00	0.00	0.00	13,742.44	(100)
50210-200 200 Utilities	0.00	0.00	0.00	0.00	1,008.63	(100)
50215-200 200 Water Taxi	2,640.00	0.00	0.00	2,640.00	1,635.00	61
50216-200 200 Water Taxi	0.00	0.00	0.00	0.00	200.00	(100)
50217-200 200 Water Taxi	0.00	0.00	0.00	0.00	543,568.42	(100)
50000-240 240 Administration Fee Expen	649.87	0.00	0.00	649.87	0.00	0
50002-240 240 Accommodation	667,304.59	0.00	0.00	667,304.59	0.00	0
50025-240 240 Bank Charges and Interest	250.45	0.00	0.00	250.45	0.00	0
50120-240 240 Materials and Supplies	680.79	0.00	0.00	680.79	0.00	0
50125-240 240 Meals & Entertainment	308,780.13	0.00	0.00	308,780.13	0.00	0
50136-240 240 Mileage	161,847.35	0.00	0.00	161,847.35	0.00	0
50145-240 240 Patient Travel	3,424.97	0.00	0.00	3,424.97	0.00	0
50195-240 240 Travel	42,035.64	0.00	0.00	42,035.64	0.00	0
50215-240 240 Water Taxi	675,382.70	0.00	0.00	675,382.70	0.00	0
50195-250 250 Travel	47,635.01	0.00	0.00	47,635.01	0.00	0
50215-250 250 Water Taxi	6,800.00	0.00	0.00	6,800.00	0.00	0
50000-700 700 Administration Fee Expen	158.61	0.00	0.00	158.61	4,994.25	(97)
50002-700 700 Accommodation	1,229.60	0.00	0.00	1,229.60	1,626.92	(24)
50010-700 700 Advertising	902.25	0.00	0.00	902.25	0.00	0
50025-700 700 Bank Charges and Interest	467.01	0.00	0.00	467.01	415.00	13
50030-700 700 Catering	41,899.70	0.00	0.00	41,899.70	19,917.50	110
50040-700 700 Consulting Fees	10,428.92	0.00	0.00	10,428.92	1,104.75	844
50045-700 700 Contracted Services	54,107.40	0.00	0.00	54,107.40	72,248.71	(25)
50046-700 700 Contracted Services	0.00	0.00	0.00	0.00	8,635.50	(100)
50047-700 700 Contracted Services	0.00	0.00	0.00	0.00	1,280.00	(100)
50075-700 700 Freight	2,745.00	0.00	0.00	2,745.00	1,055.00	160
50080-700 700 Fuel	2,517.07	0.00	0.00	2,517.07	2,516.72	0
50090-700 700 Gifts and Donations	4,961.84	0.00	0.00	4,961.84	4,870.00	2
50095-700 700 Honoraria	8,064.00	0.00	0.00	8,064.00	0.00	0
50110-700 700 IT and Computer Expenses	44,607.97	0.00	0.00	44,607.97	28,385.71	57
50113-700 700 Chimahnah Program	276,757.69	0.00	0.00	276,757.69	(227,645.86)	(222)
50114-700 700 Uustukyuu Program-1947	(6,106.73)	0.00	0.00	(6,106.73)	235,902.59	(103)
50115-700 700 Legal Fees	1,112.37	0.00	0.00	1,112.37	120.00	827
50116-700 700 Legal Fees	0.00	0.00	0.00	0.00	2,613.81	(100)
50120-700 700 Materials and Supplies	26,369.35	0.00	0.00	26,369.35	17,907.09	47
50121-700 700 Materials and Supplies	0.00	0.00	0.00	0.00	7,623.84	(100)

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50125-700 700 Meals & Entertainment	569.10	0.00	0.00	569.10	731.34	(22)
50136-700 700 Mileage	1,016.40	0.00	0.00	1,016.40	298.10	241
50140-700 700 Miscellaneous	(0.05)	0.00	0.00	(0.05)	(0.01)	400
50155-700 700 Reimbursable Expenses	10,287.20	0.00	0.00	10,287.20	4,906.29	110
50156-700 700 Reimbursable Expenses	0.00	0.00	0.00	0.00	989.78	(100)
50160-700 700 Rent Expense	300.00	0.00	0.00	300.00	0.00	0
50165-700 700 Repairs and Maintenance	9,795.57	0.00	0.00	9,795.57	9,384.33	4
50185-700 700 Telephone	2,453.06	0.00	0.00	2,453.06	6,728.80	(64)
50190-700 700 Training	0.00	0.00	0.00	0.00	295.00	(100)
50195-700 700 Travel	32,505.77	0.00	0.00	32,505.77	8,349.69	289
50210-700 700 Utilities	5,889.84	0.00	0.00	5,889.84	1,008.63	484
50215-700 700 Water Taxi	19,765.00	0.00	0.00	19,765.00	15,395.00	28
50216-700 700 Land Taxi	20.00	0.00	0.00	20.00	20.00	0
50217-700 700 Water Taxi	0.00	0.00	0.00	0.00	20.00	(100)
50218-700 700 Water Taxi	0.00	0.00	0.00	0.00	1,775.00	(100)
70000-700 700 Capital Purchases - Buildi	503.70	0.00	0.00	503.70	0.00	0
70850-700 700 ACCOM	40,778.26	0.00	0.00	40,778.26	4,898.53	732
9000-700-1 700 Transfer	0.00	0.00	(818,993.39)	(818,993.39)	(867,998.62)	(6)
9000-700-2 700 Transfer	0.00	0.00	0.00	0.00	87,317.27	(100)
9000-700-3 700 Transfer	0.00	0.00	0.00	0.00	170.80	(100)
9000-700-4 700 Transfer	0.00	0.00	0.00	0.00	2,430.53	(100)
9000-700-5 700 TRANSFER	0.00	0.00	0.00	0.00	45,951.90	(100)
9000-700-6 700 TRANSFER	0.00	0.00	0.00	0.00	4,869.61	(100)
9000-700-7 700 TRANSFER	0.00	0.00	0.00	0.00	46,270.24	(100)
9000-700-8 700 TRANSFER	0.00	0.00	0.00	0.00	179,952.28	(100)
9000-700-9 700 TRANSFER	0.00	0.00	0.00	0.00	29,181.67	(100)
9000-700-10 700 TRANSFER	0.00	0.00	0.00	0.00	80,567.38	(100)
9000-700-11 700 TRANSFER	0.00	0.00	0.00	0.00	(21,910.00)	(100)
9000-700-12 700 TRANSFER	0.00	0.00	0.00	0.00	16,399.78	(100)
9000-700-13 700 TRANSFER	0.00	0.00	0.00	0.00	10,261.15	(100)
9000-700-14 700 TRANSFER	0.00	0.00	0.00	0.00	2,756.00	(100)
9000-700-15 700 TRANSFER	0.00	0.00	0.00	0.00	201,561.13	(100)
50195-702 702 Travel	530.80	0.00	0.00	530.80	0.00	0
50215-702 702 Water Taxi	340.00	0.00	0.00	340.00	0.00	0
70850-702 702 ACCOM	618.84	0.00	0.00	618.84	0.00	0
50030-711 711 Catering	760.00	0.00	0.00	760.00	0.00	0
9000-710 710 Transfer	0.00	0.00	0.00	0.00	(81,287.38)	(100)
50045-710 710 Contracted Services	0.00	0.00	0.00	0.00	3,000.00	(100)
50120-710 710 Materials and Supplies	0.00	0.00	0.00	0.00	2,282.70	(100)
50002-715 715 Accommodation	399.29	0.00	0.00	399.29	417.60	(4)
50030-715 715 Catering	3,793.25	0.00	0.00	3,793.25	1,930.00	97
50045-715 715 Contracted Services	0.00	0.00	0.00	0.00	10,853.68	(100)
50080-715 715 Fuel	0.00	0.00	0.00	0.00	434.50	(100)
50115-715 715 Legal Fees	129.99	0.00	0.00	129.99	0.00	0
50120-715 715 Materials and Supplies	0.00	0.00	0.00	0.00	1,963.84	(100)
50125-715 715 Meals & Entertainment	20.00	0.00	0.00	20.00	685.45	(97)

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50136-715 715 Mileage	0.00	0.00	0.00	0.00	652.80	(100)
50155-715 715 Reimburseable Expenses	334.94	0.00	0.00	334.94	(76,986.79)	(100)
50185-715 715 Telephone	793.91	0.00	0.00	793.91	445.23	78
50190-715 715 Training	6,315.08	0.00	0.00	6,315.08	1,499.00	321
50195-715 715 Travel	6,512.28	0.00	0.00	6,512.28	3,901.43	67
50215-715 715 Water Taxi	2,270.00	0.00	0.00	2,270.00	580.00	291
70850-715 715 ACCOM	10,051.06	0.00	0.00	10,051.06	7,955.74	26
9000-720 720 Transfer	0.00	0.00	0.00	0.00	(87,317.27)	(100)
50115-720 720 Legal Fees	1,462.80	0.00	0.00	1,462.80	0.00	0
70850-720 720 ACCOM	0.00	0.00	0.00	0.00	299.86	(100)
9000-730 730 TRANSFER	0.00	0.00	0.00	0.00	(170.80)	(100)
50125-730 730 Meals & Entertainment	0.00	0.00	0.00	0.00	86.80	(100)
50185-730 730 Telephone	0.00	0.00	0.00	0.00	84.00	(100)
9000-735 735 TRANSFER	0.00	0.00	0.00	0.00	(2,430.53)	(100)
50060-735 735 Equipment Rentals and L	600.00	0.00	0.00	600.00	0.00	0
50090-735 735 Gifts and Donations	3,152.00	0.00	0.00	3,152.00	0.00	0
50120-735 735 Materials and Supplies	1,221.64	0.00	0.00	1,221.64	1,436.38	(15)
50155-735 735 Reimburseable Expenses	1,403.72	0.00	0.00	1,403.72	116.69	1103
50185-735 735 Telephone	0.00	0.00	0.00	0.00	252.00	(100)
50195-735 735 Travel	0.00	0.00	0.00	0.00	565.46	(100)
50215-735 735 Water Taxi	560.00	0.00	0.00	560.00	60.00	833
9000-740 740 Transfer	0.00	0.00	0.00	0.00	(45,951.90)	(100)
50075-740 740 Freight	30.00	0.00	0.00	30.00	0.00	0
50080-740 740 Fuel	0.00	0.00	0.00	0.00	233.80	(100)
50125-740 740 Meals & Entertainment	20.00	0.00	0.00	20.00	0.00	0
50155-740 740 Reimburseable Expenses	0.00	0.00	0.00	0.00	128.10	(100)
50195-740 740 Travel	471.40	0.00	0.00	471.40	0.00	0
50215-740 740 Water Taxi	4,070.00	0.00	0.00	4,070.00	3,150.00	29
70850-740 740 ACCOM	2,712.06	0.00	0.00	2,712.06	0.00	0
9000-755 755 TRANSFER	0.00	0.00	0.00	0.00	(4,869.61)	(100)
50030-755 755 Catering	0.00	0.00	0.00	0.00	505.00	(100)
50045-755 755 Contracted Services	600.00	0.00	0.00	600.00	0.00	0
50120-755 755 Materials and Supplies	3,023.50	0.00	0.00	3,023.50	1,994.67	52
50130-755 755 Medical Supplies	0.00	0.00	0.00	0.00	1,907.54	(100)
50185-755 755 Telephone	0.00	0.00	0.00	0.00	22.40	(100)
50195-755 755 Travel	784.00	0.00	0.00	784.00	0.00	0
50215-755 755 Water Taxi	200.00	0.00	0.00	200.00	940.00	(79)
70850-755 755 ACCOM	654.51	0.00	0.00	654.51	0.00	0
50080-770 770 Fuel	(187.83)	0.00	0.00	(187.83)	0.00	0
9000-775 775 Transfer	0.00	0.00	0.00	0.00	(46,270.24)	(100)
50185-775 775 Telephone	312.48	0.00	0.00	312.48	67.20	365
50045-785 785 Contracted Services	2,904.00	0.00	0.00	2,904.00	0.00	0
9000-788 788 TRANSFER	0.00	0.00	0.00	0.00	(179,952.28)	(100)
50000-789 789 Administration Fee Expen	0.00	0.00	0.00	0.00	(100,000.00)	(100)
50215-790 790 Water Taxi	190.00	0.00	0.00	190.00	20.00	850
9000-791 791 TRANSFER	0.00	0.00	0.00	0.00	(29,181.67)	(100)

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50045-791 791 Contracted Services	0.00	0.00	0.00	0.00	17,462.50	(100)
50046-791 791 Contracted Services	0.00	0.00	0.00	0.00	4,978.99	(100)
50080-791 791 Fuel	0.00	0.00	0.00	0.00	137.34	(100)
50115-791 791 Legal Fees	0.00	0.00	0.00	0.00	1,440.54	(100)
50120-791 791 Materials and Supplies	0.00	0.00	0.00	0.00	1,406.26	(100)
50155-791 791 Reimbursable Expenses	0.00	0.00	0.00	0.00	2,812.20	(100)
50215-791 791 Water Taxi	0.00	0.00	0.00	0.00	800.00	(100)
70850-791 791 ACCOM	0.00	0.00	0.00	0.00	143.84	(100)
50045-792 792 Contracted Services	23,959.00	0.00	0.00	23,959.00	0.00	0
50060-792 792 Equipment Rentals and L	600.00	0.00	0.00	600.00	0.00	0
50160-792 792 Rent Expense	700.00	0.00	0.00	700.00	0.00	0
50216-792 792 Land Taxi	150.00	0.00	0.00	150.00	0.00	0
9000-215 215 TRANSFER	0.00	0.00	0.00	0.00	(80,567.38)	(100)
50002-215 215 Accommodation	1,000.00	0.00	0.00	1,000.00	0.00	0
50030-215 215 Catering	1,152.00	0.00	0.00	1,152.00	0.00	0
50155-215 215 Reimbursable Expenses	0.00	0.00	0.00	0.00	197.56	(100)
50185-215 215 Telephone	1,864.56	0.00	0.00	1,864.56	1,033.76	80
50195-215 215 Travel	3,890.39	0.00	0.00	3,890.39	1,257.65	209
50215-215 215 Water Taxi	140.00	0.00	0.00	140.00	20.00	600
70850-215 215 ACCOM	1,330.03	0.00	0.00	1,330.03	0.00	0
9000-225 225 TRANSFER	0.00	0.00	0.00	0.00	(16,399.78)	(100)
50002-225 225 Accommodation	665.60	0.00	0.00	665.60	208.80	219
50030-225 225 Catering	107.00	0.00	0.00	107.00	375.00	(71)
50045-225 225 Contracted Services	32,971.00	0.00	0.00	32,971.00	0.00	0
50075-225 225 Freight	60.00	0.00	0.00	60.00	0.00	0
50080-225 225 Fuel	0.00	0.00	0.00	0.00	279.40	(100)
50115-225 225 Legal Fees	1,341.29	0.00	0.00	1,341.29	0.00	0
50120-225 225 Materials and Supplies	3,162.96	0.00	0.00	3,162.96	266.20	1088
50125-225 225 Meals & Entertainment	879.40	0.00	0.00	879.40	135.20	550
50136-225 225 Mileage	415.80	0.00	0.00	415.80	481.85	(14)
50155-225 225 Reimbursable Expenses	502.01	0.00	0.00	502.01	0.00	0
50185-225 225 Telephone	2,039.54	0.00	0.00	2,039.54	1,785.24	14
50190-225 225 Training	0.00	0.00	0.00	0.00	2,600.00	(100)
50195-225 225 Travel	10,925.38	0.00	0.00	10,925.38	7,819.38	40
50215-225 225 Water Taxi	4,760.00	0.00	0.00	4,760.00	850.00	460
70850-225 225 ACCOM	5,625.67	0.00	0.00	5,625.67	2,033.42	177
9000-230 230 TRANSFER	0.00	0.00	0.00	0.00	(10,261.15)	(100)
9000-255 255 TRANSFER	0.00	0.00	0.00	0.00	(2,756.00)	(100)
50030-255 255 Catering	400.00	0.00	0.00	400.00	0.00	0
50060-255 255 Equipment Rentals and L	100.00	0.00	0.00	100.00	0.00	0
50075-255 255 Freight	20.00	0.00	0.00	20.00	0.00	0
50080-255 255 Fuel	0.00	0.00	0.00	0.00	85.50	(100)
50185-255 255 Telephone	70.77	0.00	0.00	70.77	0.00	0
50195-255 255 Travel	1,544.31	0.00	0.00	1,544.31	0.00	0
50215-255 255 Water Taxi	9,157.50	0.00	0.00	9,157.50	2,670.00	243
70850-255 255 ACCOM	1,347.01	0.00	0.00	1,347.01	0.00	0

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
Peer	Tax	

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50125-280 280 Meals & Entertainment	0.00	0.00	0.00	0.00	905.80	(100)
50136-280 280 Mileage	0.00	0.00	0.00	0.00	563.20	(100)
50195-280 280 Travel	0.00	0.00	0.00	0.00	173.00	(100)
70850-280 280 ACCOM	241.45	0.00	0.00	241.45	143.87	68
9000-709 709 Transfer	0.00	0.00	914,169.00	914,169.00	844,286.00	8
50045-761 761 Contracted Services	375.00	0.00	0.00	375.00	0.00	0
50000-782 782 Administration Fee Expen	1,300,000.00	(1,300,000.00)	0.00	0.00	0.00	0
50040-782 782 Consulting Fees	526.31	0.00	0.00	526.31	0.00	0
50045-782 782 Contracted Services	106,150.01	(63,754.01)	0.00	42,396.00	236.25	17845
50075-782 782 Freight	1,320.00	0.00	0.00	1,320.00	0.00	0
50120-782 782 Materials and Supplies	72,231.13	(55,845.00)	0.00	16,386.13	0.00	0
50155-782 782 Reimbursable Expenses	6,096.79	0.00	0.00	6,096.79	0.00	0
50168-782 782 Water taxi-2	60.00	0.00	0.00	60.00	0.00	0
50215-782 782 Water Taxi	2,100.00	0.00	0.00	2,100.00	0.00	0
70000-782 782 Distribution to 1197013 B.	0.00	1,300,000.00	0.00	1,300,000.00	600,000.00	117
50045-762 762 Contracted Services	10,450.00	0.00	0.00	10,450.00	0.00	0
50190-762 762 Training	9,759.75	0.00	0.00	9,759.75	0.00	0
70850-762 762 ACCOM	1,225.00	0.00	0.00	1,225.00	0.00	0
9000-205 205 Transfer	0.00	0.00	(236,898.61)	(236,898.61)	0.00	0
50120-210 210 Materials and Supplies	507.09	0.00	0.00	507.09	0.00	0
9000-220 220 TRANSFER	0.00	0.00	0.00	0.00	21,910.00	(100)
9000-260 260 TRANSFER	0.00	0.00	26,963.25	26,963.25	(201,561.13)	(113)
50140-260 260 Miscellaneous	0.00	0.00	0.00	0.00	17.30	(100)
70850-260 260 ACCOM	736.00	0.00	0.00	736.00	0.00	0
9000-286 286 Transfer	0.00	0.00	9,759.75	9,759.75	0.00	0
9000-712 712 Transfer	0.00	0.00	105,000.00	105,000.00	105,000.00	0
0009 300 TRANSFER	0.00	0.00	0.00	0.00	(307,411.00)	(100)
9000-300 300 Transfer	0.00	0.00	1,074,150.76	1,074,150.76	0.00	0
50000-300 300 Administration Fee Expen	516.39	0.00	0.00	516.39	4,221.13	(88)
50002-300 300 Accommodation	3,500.18	0.00	0.00	3,500.18	3,579.23	(2)
50010-300 300 Advertising	1,736.36	0.00	0.00	1,736.36	2,378.52	(27)
50025-300 300 Bank Charges and Interes	675.09	0.00	0.00	675.09	738.00	(9)
50030-300 300 Catering	875.00	0.00	0.00	875.00	0.00	0
50040-300 300 Consulting Fees	10,428.92	0.00	0.00	10,428.92	1,104.75	844
50045-300 300 Contracted Services	0.00	0.00	0.00	0.00	12,697.92	(100)
50075-300 300 Freight	250.00	0.00	0.00	250.00	0.00	0
50110-300 300 IT and Computer Expense	42,605.80	0.00	0.00	42,605.80	23,218.20	84
50120-300 300 Materials and Supplies	8,552.69	0.00	0.00	8,552.69	4,411.47	94
50125-300 300 Meals & Entertainment	3,805.58	0.00	0.00	3,805.58	5,298.83	(28)
50136-300 300 Mileage	4,206.21	0.00	0.00	4,206.21	2,890.62	46
50140-300 300 Miscellaneous	5,296.38	0.00	0.00	5,296.38	11,620.32	(54)
50155-300 300 Reimbursable Expenses	0.00	0.00	0.00	0.00	(1,000.00)	(100)
50185-300 300 Telephone	677.60	0.00	0.00	677.60	5,679.66	(88)
50195-300 300 Travel	(783.10)	0.00	0.00	(783.10)	658.84	(219)
50210-300 300 Utilities	0.00	0.00	0.00	0.00	1,425.06	(100)
50215-300 300 Water Taxi	1,310.00	0.00	0.00	1,310.00	610.00	115

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
Peer	Tax	

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
70850-300 300 ACCOM	25.00	0.00	0.00	25.00	0.00	0
80000-300 300 Social Development - Ntn	0.00	0.00	0.00	0.00	1,691.72	(100)
80005-300 300 Social Development - Bas	587.00	0.00	0.00	587.00	1,492.50	(61)
80020-300 300 Social Development - Otl	1,276.58	0.00	0.00	1,276.58	0.00	0
0010 310 TRANSFER	0.00	0.00	0.00	0.00	(34,373.64)	(100)
50125-310 310 Meals & Entertainment	0.00	0.00	0.00	0.00	150.00	(100)
80000-310 310 Social Development - Ntn	4,662.49	0.00	0.00	4,662.49	2,174.67	114
80020-310 310 Social Development - Otl	7,488.61	0.00	0.00	7,488.61	32,048.97	(77)
0012 320 TRANSFER	0.00	0.00	0.00	0.00	(131,624.06)	(100)
50030-320 320 Catering	210.00	0.00	0.00	210.00	0.00	0
80000-320 320 Social Development - Ntn	119,866.82	0.00	0.00	119,866.82	131,624.06	(9)
80020-320 320 Social Development - Otl	929.59	0.00	0.00	929.59	0.00	0
0005 305 TRANSFER	0.00	0.00	0.00	0.00	307,411.00	(100)
0006 305 TRANSFER	0.00	0.00	0.00	0.00	34,373.64	(100)
0007 305 TRANSFER	0.00	0.00	0.00	0.00	74,498.18	(100)
0008 305 TRANSFER	0.00	0.00	0.00	0.00	131,624.06	(100)
9000-305 305 Transfer	0.00	0.00	(914,201.06)	(914,201.06)	0.00	0
80005-305 305 Social Development - Bas	1,030,833.32	0.00	0.00	1,030,833.32	828,154.53	24
80010-305 305 Social Development - Re	125,141.76	0.00	0.00	125,141.76	115,639.32	8
80015-305 305 Social Development - Uti	104,282.64	0.00	0.00	104,282.64	92,671.05	13
80020-305 305 Social Development - Otl	5,500.34	0.00	0.00	5,500.34	7,248.38	(24)
0011 315 TRANSFER	0.00	0.00	0.00	0.00	(74,498.18)	(100)
9000-315 315 Transfer	0.00	0.00	(159,949.70)	(159,949.70)	0.00	0
50140-315 315 Miscellaneous	623.51	0.00	0.00	623.51	0.00	0
50025-400 400 Bank Charges and Interest	148.00	0.00	0.00	148.00	386.25	(62)
50215-400 400 Water Taxi	0.00	0.00	0.00	0.00	650.00	(100)
9000-400-1 400 Transfer	0.00	0.00	58,075.82	58,075.82	0.00	0
50045-430 430 Contracted Services	3,973.51	0.00	0.00	3,973.51	0.00	0
0021 530 TRANSFER	0.00	0.00	0.00	0.00	(32,725.00)	(100)
50045-530 530 Contracted Services	3,024.38	0.00	0.00	3,024.38	13,502.18	(78)
50055-530 530 Equipment Purchases	1,566.40	0.00	0.00	1,566.40	0.00	0
50080-530 530 Fuel	18,943.66	0.00	0.00	18,943.66	8,805.73	115
50115-530 530 Legal Fees	480.25	0.00	0.00	480.25	0.00	0
50120-530 530 Materials and Supplies	3,038.78	0.00	0.00	3,038.78	8,224.76	(63)
50165-530 530 Repairs and Maintenance	655.89	0.00	0.00	655.89	1,792.00	(63)
50168-530 530 Water taxi-2	1,250.00	0.00	0.00	1,250.00	400.00	213
50180-530 530 Student Shelter	1,077.27	0.00	0.00	1,077.27	0.00	0
70025-530 530 Capital Purchases - Vehic	9,000.00	0.00	0.00	9,000.00	0.00	0
9000-535 535 TRANSFER	0.00	0.00	0.00	0.00	(24,589.12)	(100)
50075-535 535 Freight	60.00	0.00	0.00	60.00	0.00	0
50080-535 535 Fuel	0.00	0.00	0.00	0.00	171.23	(100)
50115-535 535 Legal Fees	63.50	0.00	0.00	63.50	1,811.96	(96)
50120-535 535 Materials and Supplies	0.00	0.00	0.00	0.00	22,355.93	(100)
50155-535 535 Reimburseable Expenses	2,938.78	0.00	0.00	2,938.78	0.00	0
50168-535 535 Water taxi-2	550.00	0.00	0.00	550.00	170.00	224
50215-535 535 Water Taxi	380.00	0.00	0.00	380.00	80.00	375

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50120-427 427 Materials and Supplies	0.00	0.00	0.00	0.00	3,336.14	(100)
50210-427 427 Utilities	67.87	0.00	0.00	67.87	0.00	0
50115-428 428 Legal Fees	76.83	(76.83)	0.00	0.00	0.00	0
50120-428 428 Materials and Supplies	18,169.48	(18,169.48)	0.00	0.00	0.00	0
50165-428 428 Repairs and Maintenance	721.18	(721.18)	0.00	0.00	0.00	0
50195-428 428 Travel	1,063.05	(1,063.05)	0.00	0.00	0.00	0
50210-428 428 Utilities	1,111.73	(1,111.73)	0.00	0.00	0.00	0
50045-451 451 Contracted Services	878,492.76	(878,492.76)	0.00	0.00	0.00	0
50155-451 451 Reimbursable Expenses	(917.84)	917.84	0.00	0.00	0.00	0
50185-451 451 Telephone	1,299.12	(1,299.12)	0.00	0.00	0.00	0
50210-451 451 Utilities	30,948.14	(30,948.14)	0.00	0.00	0.00	0
50030-506 506 Catering	1,305.00	0.00	0.00	1,305.00	0.00	0
50045-506 506 Contracted Services	7,849.56	0.00	0.00	7,849.56	0.00	0
50055-506 506 Equipment Purchases	2,713.00	0.00	0.00	2,713.00	0.00	0
50090-506 506 Gifts and Donations	2,300.00	0.00	0.00	2,300.00	0.00	0
50115-506 506 Legal Fees	3,019.63	0.00	0.00	3,019.63	0.00	0
50120-506 506 Materials and Supplies	10,815.75	0.00	0.00	10,815.75	0.00	0
50155-506 506 Reimbursable Expenses	63.24	0.00	0.00	63.24	0.00	0
50160-506 506 Rent Expense	525.00	0.00	0.00	525.00	0.00	0
50168-506 506 Water taxi-2	580.00	0.00	0.00	580.00	0.00	0
50185-506 506 Telephone	171.72	0.00	0.00	171.72	0.00	0
50210-506 506 Utilities	5,000.22	0.00	0.00	5,000.22	0.00	0
50215-506 506 Water Taxi	1,040.00	0.00	0.00	1,040.00	0.00	0
50215-507 507 Water Taxi	275.00	0.00	0.00	275.00	0.00	0
50045-455 455 Contracted Services	1,160,414.72	(1,160,414.72)	0.00	0.00	0.00	0
50110-455 455 IT and Computer Expense	1,871.79	(1,871.79)	0.00	0.00	0.00	0
50120-455 455 Materials and Supplies	2,798.00	(2,798.00)	0.00	0.00	0.00	0
50045-416 416 Contracted Services	17,751.60	0.00	0.00	17,751.60	0.00	0
50215-416 416 Water Taxi	500.00	0.00	0.00	500.00	0.00	0
9000-501 501 Transfer	0.00	(247,175.88)	0.00	(247,175.88)	0.00	0
50002-501 501 Accommodation	281.30	0.00	0.00	281.30	0.00	0
50040-501 501 Consulting Fees	247.50	0.00	0.00	247.50	0.00	0
50045-501 501 Contracted Services	143,069.46	0.00	0.00	143,069.46	0.00	0
50060-501 501 Equipment Rentals and L	750.00	0.00	0.00	750.00	0.00	0
50080-501 501 Fuel	524.99	0.00	0.00	524.99	0.00	0
50110-501 501 IT and Computer Expense	32,591.74	0.00	0.00	32,591.74	0.00	0
50115-501 501 Legal Fees	116.00	0.00	0.00	116.00	0.00	0
50120-501 501 Materials and Supplies	48,663.72	0.00	0.00	48,663.72	0.00	0
50155-501 501 Reimbursable Expenses	2,744.19	0.00	0.00	2,744.19	0.00	0
50160-501 501 Rent Expense	750.00	0.00	0.00	750.00	0.00	0
50165-501 501 Repairs and Maintenance	(742.56)	0.00	0.00	(742.56)	0.00	0
50168-501 501 Water taxi-2	6,160.00	0.00	0.00	6,160.00	0.00	0
50210-501 501 Utilities	1,399.54	0.00	0.00	1,399.54	0.00	0
50215-501 501 Water Taxi	10,620.00	0.00	0.00	10,620.00	0.00	0
9000-505 505 TRANSFER	0.00	0.00	0.00	0.00	(4,899.46)	(100)
50045-505 505 Contracted Services	0.00	0.00	0.00	0.00	4,537.60	(100)

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50155-505 505 Reimbursable Expenses	0.00	0.00	0.00	0.00	361.86	(100)
9000-515 515 TRANSFER	0.00	0.00	(58,075.82)	(58,075.82)	(80,932.00)	(28)
50045-515 515 Contracted Services	5,464.14	0.00	0.00	5,464.14	1,020.00	436
50120-515 515 Materials and Supplies	0.00	0.00	0.00	0.00	568.52	(100)
50155-515 515 Reimbursable Expenses	0.00	0.00	0.00	0.00	127.88	(100)
50215-515 515 Water Taxi	0.00	0.00	0.00	0.00	100.00	(100)
50045-520 520 Contracted Services	12,480.10	0.00	0.00	12,480.10	0.00	0
50168-520 520 Water taxi-2	1,270.00	0.00	0.00	1,270.00	0.00	0
9000-525 525 TRANSFER	0.00	0.00	0.00	0.00	(655.00)	(100)
50045-525 525 Contracted Services	0.00	0.00	0.00	0.00	255.00	(100)
50168-525 525 Water taxi-2	250.00	0.00	0.00	250.00	400.00	(38)
9000-550 550 TRANSFER	0.00	0.00	0.00	0.00	(5,730.51)	(100)
50045-550 550 Contracted Services	0.00	0.00	0.00	0.00	2,358.90	(100)
50165-550 550 Repairs and Maintenance	0.00	0.00	0.00	0.00	170.00	(100)
50185-550 550 Telephone	0.00	0.00	0.00	0.00	2,801.61	(100)
50215-550 550 Water Taxi	300.00	0.00	0.00	300.00	400.00	(25)
50045-555 555 Contracted Services	1,066.00	0.00	0.00	1,066.00	0.00	0
50120-555 555 Materials and Supplies	4,198.00	0.00	0.00	4,198.00	0.00	0
9000-570 570 Transfer	0.00	0.00	0.00	0.00	(2,153.05)	(100)
50080-570 570 Fuel	0.00	0.00	0.00	0.00	2,153.05	(100)
50120-580 580 Materials and Supplies	1,229.27	0.00	0.00	1,229.27	0.00	0
9000-585 585 TRANSFER	0.00	(9,012.58)	0.00	(9,012.58)	(16,466.80)	(45)
50045-585 585 Contracted Services	0.00	0.00	0.00	0.00	4,948.50	(100)
50075-585 585 Freight	1,185.00	0.00	0.00	1,185.00	0.00	0
50080-585 585 Fuel	1,534.05	0.00	0.00	1,534.05	196.00	683
50120-585 585 Materials and Supplies	6,076.03	0.00	0.00	6,076.03	11,322.30	(46)
50155-585 585 Reimbursable Expenses	217.50	0.00	0.00	217.50	0.00	0
0020 595 TRANSFER	0.00	0.00	0.00	0.00	(58,694.20)	(100)
9000-595 595 Transfer	0.00	0.00	(108,995.00)	(108,995.00)	0.00	0
50000-595 595 Administration Fee Expen	3.00	0.00	0.00	3.00	0.00	0
50002-595 595 Accommodation	243.60	0.00	0.00	243.60	0.00	0
50020-595 595 Bad Debt	340.00	0.00	0.00	340.00	0.00	0
50045-595 595 Contracted Services	107,695.35	(75,603.10)	0.00	32,092.25	58,336.20	(45)
50080-595 595 Fuel	29.30	0.00	0.00	29.30	358.00	(92)
50168-595 595 Water taxi-2	650.00	0.00	0.00	650.00	0.00	0
50195-595 595 Travel	34.66	0.00	0.00	34.66	0.00	0
0022 599 TRANSFER	0.00	0.00	0.00	0.00	39,823.75	(100)
0023 599 TRANSFER	0.00	0.00	0.00	0.00	58,694.20	(100)
0024 599 TRANSFER	0.00	0.00	0.00	0.00	3,286.54	(100)
0025 599 TRANSFER	0.00	0.00	0.00	0.00	16,466.80	(100)
0026 599 TRANSFER	0.00	0.00	0.00	0.00	2,153.05	(100)
0027 599 TRANSFER	0.00	0.00	0.00	0.00	5,730.51	(100)
0028 599 TRANSFER	0.00	0.00	0.00	0.00	110,571.00	(100)
0029 599 TRANSFER	0.00	0.00	0.00	0.00	24,589.12	(100)
0030 599 TRANSFER	0.00	0.00	0.00	0.00	32,725.00	(100)
0031 599 TRANSFER	0.00	0.00	0.00	0.00	655.00	(100)

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Preparer	Detailed	Supervisory
MEM 20/02/2024	JE 21/02/2024	KF 21/02/2024
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Year End: March 31, 2023

Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
0032 599 TRANSFER	0.00	0.00	0.00	0.00	80,932.00	(100)
0033 599 TRANSFER	0.00	0.00	0.00	0.00	125,617.00	(100)
0034 599 TRANSFER	0.00	0.00	0.00	0.00	4,899.46	(100)
0035 599 TRANSFER	0.00	0.00	0.00	0.00	190,201.00	(100)
9000-599 599 Transfer	0.00	0.00	108,995.00	108,995.00	0.00	0
50000-599 599 Administration Fee Expen	6,524.56	0.00	0.00	6,524.56	4,894.27	33
50002-599 599 Accommodation	10,916.75	0.00	0.00	10,916.75	2,907.65	275
50010-599 599 Advertising	201.42	0.00	0.00	201.42	0.00	0
50025-599 599 Bank Charges and Interes	327.00	0.00	0.00	327.00	221.00	48
50030-599 599 Catering	2,137.00	0.00	0.00	2,137.00	1,269.75	68
50040-599 599 Consulting Fees	10,227.50	0.00	0.00	10,227.50	1,104.75	826
50045-599 599 Contracted Services	30,798.75	0.00	0.00	30,798.75	13,815.72	123
50046-599 599 Contracted Services	0.00	0.00	0.00	0.00	53,813.27	(100)
50047-599 599 Contracted Services	0.00	0.00	0.00	0.00	5,300.00	(100)
50055-599 599 Equipment Purchases	0.00	0.00	0.00	0.00	991.95	(100)
50075-599 599 Freight	0.00	0.00	0.00	0.00	55.00	(100)
50080-599 599 Fuel	2,698.78	0.00	0.00	2,698.78	2,940.57	(8)
50090-599 599 Gifts and Donations	2,000.00	0.00	0.00	2,000.00	425.59	370
50110-599 599 IT and Computer Expens	46,462.04	0.00	0.00	46,462.04	23,947.13	94
50115-599 599 Legal Fees	21,610.33	0.00	0.00	21,610.33	1,500.37	1340
50120-599 599 Materials and Supplies	25,579.68	0.00	0.00	25,579.68	33,442.57	(24)
50125-599 599 Meals & Entertainment	233.41	0.00	0.00	233.41	1,042.31	(78)
50136-599 599 Mileage	0.00	0.00	0.00	0.00	567.60	(100)
50140-599 599 Miscellaneous	0.05	0.00	0.00	0.05	0.00	0
50155-599 599 Reimbursable Expenses	50,811.64	0.00	0.00	50,811.64	15,821.83	221
50160-599 599 Rent Expense	0.00	0.00	0.00	0.00	900.00	(100)
50161-599 599 Rent Expense	0.00	0.00	0.00	0.00	600.00	(100)
50165-599 599 Repairs and Maintenance	0.00	0.00	0.00	0.00	191.52	(100)
50168-599 599 Water taxi-2	1,905.00	0.00	0.00	1,905.00	3,500.00	(46)
50185-599 599 Telephone	4,775.06	0.00	0.00	4,775.06	5,949.79	(20)
50190-599 599 Training	377.81	0.00	0.00	377.81	0.00	0
50195-599 599 Travel	12,678.67	0.00	0.00	12,678.67	5,402.65	135
50210-599 599 Utilities	85,995.72	0.00	0.00	85,995.72	61,831.05	39
50215-599 599 Water Taxi	1,180.00	0.00	0.00	1,180.00	1,560.00	(24)
50217-599 599 Travel	0.00	0.00	0.00	0.00	2,369.58	(100)
50218-599 599 Water Taxi	0.00	0.00	0.00	0.00	275.00	(100)
50080-500 500 Fuel	900.00	0.00	0.00	900.00	0.00	0
50120-500 500 Materials and Supplies	37.28	0.00	0.00	37.28	2,825.08	(99)
50185-500 500 Telephone	186.44	0.00	0.00	186.44	0.00	0
9000-500-1 500 Transfer	0.00	0.00	0.00	0.00	(190,201.00)	(100)
9000-510 510 Transfer	0.00	0.00	0.00	0.00	(125,617.00)	(100)
50002-510 510 Accommodation	2,063.91	0.00	0.00	2,063.91	1,080.10	91
50030-510 510 Catering	196.50	0.00	0.00	196.50	60.00	228
50080-510 510 Fuel	0.00	0.00	0.00	0.00	345.64	(100)
50115-510 510 Legal Fees	0.00	0.00	0.00	0.00	117.59	(100)
50120-510 510 Materials and Supplies	0.00	0.00	0.00	0.00	83.97	(100)

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Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
Peer	Tax	

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50125-510 510 Meals & Entertainment	27.91	0.00	0.00	27.91	149.62	(81)
50155-510 510 Reimbursable Expenses	33.54	0.00	0.00	33.54	1,497.53	(98)
50160-510 510 Rent Expense	300.00	0.00	0.00	300.00	0.00	0
50168-510 510 Water taxi-2	360.00	0.00	0.00	360.00	610.00	(41)
50195-510 510 Travel	4,002.39	0.00	0.00	4,002.39	0.00	0
50215-510 510 Water Taxi	30.00	0.00	0.00	30.00	140.00	(79)
50045-560 560 Contracted Services	20,515.39	0.00	0.00	20,515.39	0.00	0
50155-560 560 Reimbursable Expenses	74.45	0.00	0.00	74.45	0.00	0
9000-540 540 Transfer	0.00	0.00	0.00	0.00	(110,571.00)	(100)
50002-540 540 Accommodation	3,852.12	0.00	0.00	3,852.12	0.00	0
50045-540 540 Contracted Services	43,505.70	0.00	0.00	43,505.70	11,915.90	265
50075-540 540 Freight	3,355.57	0.00	0.00	3,355.57	6,563.19	(49)
50080-540 540 Fuel	676.84	0.00	0.00	676.84	1,195.34	(43)
50115-540 540 Legal Fees	425.95	0.00	0.00	425.95	0.00	0
50120-540 540 Materials and Supplies	25,762.35	0.00	0.00	25,762.35	10,054.80	156
50155-540 540 Reimbursable Expenses	(432.48)	0.00	0.00	(432.48)	(1,743.65)	(75)
50165-540 540 Repairs and Maintenance	7,081.70	0.00	0.00	7,081.70	0.00	0
50168-540 540 Water taxi-2	9,720.00	0.00	0.00	9,720.00	1,810.00	437
50185-540 540 Telephone	181.92	0.00	0.00	181.92	0.00	0
50190-540 540 Training	0.00	0.00	0.00	0.00	1,544.44	(100)
50210-540 540 Utilities	3,198.67	0.00	0.00	3,198.67	1,509.17	112
50215-540 540 Water Taxi	4,405.00	0.00	0.00	4,405.00	2,120.00	108
50216-540 540 Land Taxi	0.00	0.00	0.00	0.00	100.00	(100)
9000-590 590 TRANSFER	0.00	0.00	0.00	0.00	(3,286.54)	(100)
50045-590 590 Contracted Services	1,838.75	0.00	0.00	1,838.75	1,474.00	25
50120-590 590 Materials and Supplies	3,845.39	0.00	0.00	3,845.39	0.00	0
50168-590 590 Water taxi-2	2,485.00	0.00	0.00	2,485.00	0.00	0
50210-590 590 Utilities	3,671.71	0.00	0.00	3,671.71	1,792.54	105
50215-590 590 Water Taxi	0.00	0.00	0.00	0.00	20.00	(100)
9000-596 596 Transfer	0.00	0.00	0.00	0.00	(39,823.75)	(100)
50045-596 596 Contracted Services	13,799.29	0.00	0.00	13,799.29	5,200.00	165
50046-596 596 Contracted Services	0.00	0.00	0.00	0.00	22,522.00	(100)
50115-596 596 Legal Fees	0.00	0.00	0.00	0.00	8,458.04	(100)
50120-596 596 Materials and Supplies	0.00	0.00	0.00	0.00	795.24	(100)
50165-596 596 Repairs and Maintenance	0.00	0.00	0.00	0.00	912.80	(100)
50168-596 596 Water taxi-2	0.00	0.00	0.00	0.00	200.00	(100)
50169-596 596 Water taxi-2	0.00	0.00	0.00	0.00	900.00	(100)
50210-596 596 Utilities	0.00	0.00	0.00	0.00	335.67	(100)
50216-596 596 Land Taxi	0.00	0.00	0.00	0.00	100.00	(100)
50217-596 596 Water Taxi	0.00	0.00	0.00	0.00	400.00	(100)
45000-191 191 Administration Fee Incom	0.00	0.00	0.00	0.00	184.89	(100)
50000-191 191 Administration Fee Expen	1,049.72	0.00	0.00	1,049.72	3,430.31	(69)
50045-191 191 Contracted Services	0.00	0.00	0.00	0.00	363.82	(100)
50080-191 191 Fuel	100.00	0.00	0.00	100.00	0.00	0
50150-191 191 Property Taxes	2,436.10	0.00	0.00	2,436.10	0.00	0
50000-600 600 Administration Fee Expen	154.24	0.00	0.00	154.24	3,404.09	(95)

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
50002-600 600 Accommodation	800.20	0.00	0.00	800.20	0.00	0
50025-600 600 Bank Charges and Interest	223.00	0.00	0.00	223.00	107.00	108
50030-600 600 Catering	1,105.50	0.00	0.00	1,105.50	0.00	0
50040-600 600 Consulting Fees	22,428.92	0.00	0.00	22,428.92	162,712.55	(86)
50045-600 600 Contracted Services	20,450.00	0.00	0.00	20,450.00	40,073.76	(49)
50050-600 600 Cultural Expense	94.56	0.00	0.00	94.56	0.00	0
50060-600 600 Equipment Rentals and Leases	498.58	0.00	0.00	498.58	0.00	0
50080-600 600 Fuel	77,780.60	0.00	0.00	77,780.60	22,681.67	243
50090-600 600 Gifts and Donations	7,360.90	0.00	0.00	7,360.90	7,646.50	(4)
50110-600 600 IT and Computer Expenses	44,342.16	0.00	0.00	44,342.16	25,596.72	73
50120-600 600 Materials and Supplies	236,028.90	(215,000.00)	0.00	21,028.90	20,880.22	1
50125-600 600 Meals & Entertainment	344.00	0.00	0.00	344.00	780.39	(56)
50136-600 600 Mileage	262.95	0.00	0.00	262.95	0.00	0
50140-600 600 Miscellaneous	0.00	0.00	0.00	0.00	(3,261.32)	(100)
50155-600 600 Reimbursable Expenses	(789.93)	0.00	0.00	(789.93)	(27,203.56)	(97)
50165-600 600 Repairs and Maintenance	5,863.92	0.00	0.00	5,863.92	9,011.86	(35)
50185-600 600 Telephone	1,698.10	0.00	0.00	1,698.10	5,537.91	(69)
50195-600 600 Travel	4,469.71	0.00	0.00	4,469.71	(217.35)	(2156)
50210-600 600 Utilities	1,418.65	0.00	0.00	1,418.65	1,840.90	(23)
50215-600 600 Water Taxi	105.00	0.00	0.00	105.00	0.00	0
9000-600-1 600 Transfer 1	0.00	0.00	0.00	0.00	(48,161.00)	(100)
9000-620 620 Transfer	0.00	0.00	0.00	0.00	48,161.00	(100)
50100-620 620 Insurance Expense	0.00	0.00	0.00	0.00	15,388.00	(100)
10130-000 000HG CMHC REPLACEMENT	(5,000.71)	0.00	0.00	(5,000.71)	0.00	0
10130-101 000HG CMHC REPLACEMENT	5,000.71	0.00	0.00	5,000.71	0.00	0
50055-100 100HG Equipment Purchases	0.00	0.00	0.00	0.00	1,609.50	(100)
50150-100 100HG Property Taxes	0.00	0.00	0.00	0.00	7,371.00	(100)
70000-100 100HG Amort Expense Housing	0.00	529,992.04	0.00	529,992.04	546,439.79	(3)
70050-100 100HG BAD DEBT	0.00	0.00	0.00	0.00	50,051.58	(100)
70051-100 100HG Bad Debt	0.00	91,192.50	0.00	91,192.50	0.00	0
70110-100 100HG Auto Repair Expense	0.00	0.00	0.00	0.00	75.00	(100)
70150-100 100HG FUEL EXPENSE	0.00	0.00	0.00	0.00	29.80	(100)
70200-100 100HG ADMIN EXPENSE	0.00	30,546.80	0.00	30,546.80	96.00	31720
70226-100 100HG CONSULTING FEES	0.00	0.00	0.00	0.00	240.30	(100)
70275-100 100HG SUPPLIES EXP	0.00	0.00	0.00	0.00	5,024.75	(100)
70280-100 100HG SUPPLIES BLDGS	0.00	0.00	0.00	0.00	41.17	(100)
70300-100 100HG CATERING EXPENSE	0.00	0.00	0.00	0.00	176.48	(100)
70329-100 100HG ELECTRICAL	0.00	0.00	0.00	0.00	1,551.08	(100)
70400-100 100HG FREIGHT EXPENSES	0.00	0.00	0.00	0.00	4,433.75	(100)
70500-100 100HG UTILITIES EXPENSE	0.00	0.00	0.00	0.00	874.08	(100)
70501-100 100HG UTILITIES (HYDRO) EXP	0.00	0.00	0.00	0.00	5,480.55	(100)
70550-100 100HG INSURANCE EXP.	0.00	10,000.00	0.00	10,000.00	0.00	0
70700-100 100HG TELEPHONE EXP.	0.00	0.00	0.00	0.00	6,443.42	(100)
70750-100 100HG TRAINING FEES EXP	0.00	0.00	0.00	0.00	262.50	(100)
70800-100 100HG STAFF TRAVEL EXP.	0.00	0.00	0.00	0.00	3,513.40	(100)
80150-100 100HG TAXI FARE EXPENSE	0.00	0.00	0.00	0.00	250.00	(100)

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
80350-100 100HG WATER TAXI EXPEN	0.00	0.00	0.00	0.00	1,978.71	(100)
80351-100 100HG WATER- TAXI CHARC	0.00	0.00	0.00	0.00	40.00	(100)
80700-100 100HG RENT EXPENSE	0.00	0.00	0.00	0.00	1,350.00	(100)
80750-100 100HG BANK CHARGE EXP.	0.00	0.00	0.00	0.00	1,316.83	(100)
81001-100 100HG MAJOR APPLIANCES	0.00	0.00	0.00	0.00	(649.99)	(100)
50155-106 106HG Reimburseable Expen	0.00	0.00	0.00	0.00	32.94	(100)
70000-106 106HG Amort Expense Housii	473.24	0.00	0.00	473.24	0.00	0
70100-106 106HG REPAIR EXPENSE	0.00	0.00	0.00	0.00	1,063.60	(100)
70110-106 106HG Auto Repair Expense	200.00	0.00	0.00	200.00	1,538.80	(87)
70150-106 106HG FUEL EXPENSE	12,070.67	0.00	0.00	12,070.67	5,306.84	127
70151-106 106HG DIESEL EXPENSE	0.00	0.00	0.00	0.00	48.80	(100)
70152-106 106HG GAS EXPENSE	5,030.30	0.00	0.00	5,030.30	5,154.30	(2)
70175-106 106HG EQUIP RENTAL EXP	0.00	0.00	0.00	0.00	35.84	(100)
70225-106 106HG CONSULTING FEES	0.00	0.00	0.00	0.00	115.00	(100)
70275-106 106HG SUPPLIES EXP	10,556.70	0.00	0.00	10,556.70	19,920.09	(47)
70300-106 106HG CATERING EXPENSE	7,600.00	0.00	0.00	7,600.00	650.00	1069
70326-106 106HG WINDOWS & DOORS	342.25	0.00	0.00	342.25	0.00	0
70327-106 106HG PLUMBING	1,184.83	0.00	0.00	1,184.83	1,512.26	(22)
70328-106 106HG HEAT, VENT & AIR	92.36	0.00	0.00	92.36	0.00	0
70329-106 106HG ELECTRICAL	241.49	0.00	0.00	241.49	0.00	0
70331-106 106HG DRY WALL	0.00	0.00	0.00	0.00	31.14	(100)
70332-106 106HG EXTERIOR FINISH	2,673.40	0.00	0.00	2,673.40	1,251.47	114
70333-106 106HG INTERIOR FINISH	88.73	0.00	0.00	88.73	0.00	0
70362-106 106HG GARBAGE REMOVAL	21,758.06	0.00	0.00	21,758.06	0.00	0
70375-106 106HG EQUIPMENT PURCH.	0.00	0.00	0.00	0.00	581.59	(100)
70400-106 106HG FREIGHT EXPENSES	28,644.12	0.00	0.00	28,644.12	33,209.44	(14)
70426-106 106HG AUTOMOBILE EXPEN	1,131.93	0.00	0.00	1,131.93	1,626.78	(30)
70501-106 106HG UTILITIES (HYDRO) E	5,492.62	0.00	0.00	5,492.62	0.00	0
70750-106 106HG TRAINING FEES EXP	331.96	0.00	0.00	331.96	0.00	0
70850-106 106HG COMM. ACCOM. EXP	2,489.80	0.00	0.00	2,489.80	1,623.12	53
80220-106 106HG MISCELLANEOUS EX	86.53	0.00	0.00	86.53	0.00	0
80350-106 106HG WATER TAXI EXPEN	25,650.00	0.00	0.00	25,650.00	5,105.00	402
80351-106 106HG WATER- TAXI CHARC	0.00	0.00	0.00	0.00	1,000.00	(100)
81001-106 106HG MAJOR APPLIANCES	6,913.80	0.00	0.00	6,913.80	0.00	0
70328-102 102HG HEAT, VENT & AIR	0.00	0.00	0.00	0.00	676.45	(100)
70332-102 102HG EXTERIOR FINISH	0.00	0.00	0.00	0.00	56.41	(100)
70334-102 102HG KITCHEN & VANITIES	0.00	0.00	0.00	0.00	3,814.00	(100)
70275-107 107HG SUPPLIES EXP	148.53	0.00	0.00	148.53	0.00	0
70323-110 110HG FOUNDATION	1,500.00	0.00	0.00	1,500.00	0.00	0
70325-110 110HG ROOFING	783.84	0.00	0.00	783.84	0.00	0
70326-110 110HG ROOFING	0.00	0.00	0.00	0.00	(723.67)	(100)
70327-110 110HG PLUMBING	301.73	0.00	0.00	301.73	0.00	0
70328-110 110HG HEAT, VENT & AIR	0.00	0.00	0.00	0.00	9,660.00	(100)
70329-110 110HG ELECTRICAL	3,888.51	0.00	0.00	3,888.51	20,168.75	(81)
70332-110 110HG EXTERIOR FINISH	0.00	0.00	0.00	0.00	7,508.26	(100)
70500-110 110HG UTILITIES EXPENSE	0.00	0.00	0.00	0.00	2,014.62	(100)

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70100-201 201HG REPAIR EXPENSE	241.49	0.00	0.00	241.49	0.00	0
70150-201 201HG FUEL EXPENSE	765.66	0.00	0.00	765.66	0.00	0
70275-201 201HG SUPPLIES EXP	0.00	0.00	0.00	0.00	(41.99)	(100)
70322-201 201HG CONCRETE FLOORS	390.92	0.00	0.00	390.92	0.00	0
70326-201 201HG WINDOWS & DOORS	231.54	0.00	0.00	231.54	379.80	(39)
70327-201 201HG PLUMBING	94.48	0.00	0.00	94.48	0.00	0
70329-201 201HG ELECTRICAL	6,746.79	0.00	0.00	6,746.79	96.55	6888
70332-201 201HG EXTERIOR FINISH	3,071.36	0.00	0.00	3,071.36	(118.59)	(2690)
70333-201 201HG INTERIOR FINISH	1,355.10	0.00	0.00	1,355.10	4,547.67	(70)
70334-201 201HG KITCHEN & VANITIES	0.00	0.00	0.00	0.00	135.00	(100)
70335-201 201HG FLOORING	0.00	0.00	0.00	0.00	2,639.99	(100)
70350-201 201HG CONTRACTS EXP	297.00	0.00	0.00	297.00	0.00	0
70361-201 201HG TEMP UTILITIES	0.00	0.00	0.00	0.00	658.50	(100)
70400-201 201HG FREIGHT EXPENSES	75.00	0.00	0.00	75.00	0.00	0
70500-201 201HG UTILITIES EXPENSE	934.75	0.00	0.00	934.75	0.00	0
70501-201 201HG UTILITIES (HYDRO) E	306.80	0.00	0.00	306.80	0.00	0
80350-201 201HG WATER TAXI EXPEN	400.00	0.00	0.00	400.00	0.00	0
81001-201 201HG MAJOR APPLIANCES	7,011.45	0.00	0.00	7,011.45	7,609.46	(8)
91600-201 201HG ELECTRICAL	0.00	0.00	0.00	0.00	13.02	(100)
70332-451 451HG EXTERIOR FINISH	0.00	0.00	0.00	0.00	24.51	(100)
80350-451 451HG WATER TAXI EXPEN	0.00	0.00	0.00	0.00	300.00	(100)
70275-801 801HG SUPPLIES EXP	0.00	0.00	0.00	0.00	775.94	(100)
70329-801 801HG ELECTRICAL	0.00	0.00	0.00	0.00	1,403.15	(100)
70333-801 801HG INTERIOR FINISH	0.00	0.00	0.00	0.00	451.78	(100)
70500-801 801HG UTILITIES EXPENSE	0.00	0.00	0.00	0.00	428.28	(100)
70326-812 812HG WINDOWS & DOORS	(960.78)	0.00	0.00	(960.78)	1,881.36	(151)
70327-812 812HG PLUMBING	0.00	0.00	0.00	0.00	462.02	(100)
70328-812 812HG HEAT, VENT & AIR	37.03	0.00	0.00	37.03	2,898.13	(99)
70329-812 812HG ELECTRICAL	25,063.52	0.00	0.00	25,063.52	1,351.47	1755
70331-812 812HG DRY WALL	0.00	0.00	0.00	0.00	3,326.03	(100)
70332-812 812HG EXTERIOR FINISH	3,726.88	0.00	0.00	3,726.88	(600.00)	(721)
70335-812 812HG FLOORING	0.00	0.00	0.00	0.00	476.08	(100)
80350-812 812HG WATER TAXI EXPEN	400.00	0.00	0.00	400.00	0.00	0
81001-812 812HG MAJOR APPLIANCES	3,164.32	0.00	0.00	3,164.32	752.49	321
00802-020 020HG * Not on file *	650.00	0.00	(650.00)	0.00	0.00	0
70000-825 825HG Amort Expense Housii	261.17	(261.17)	0.00	0.00	0.00	0
70150-825 825HG FUEL EXPENSE	7,054.77	(7,054.77)	0.00	0.00	0.00	0
70275-825 825HG SUPPLIES EXP	733.44	(733.44)	0.00	0.00	0.00	0
70322-825 825HG CONCRETE FLOORS	4,055.88	(4,055.88)	0.00	0.00	0.00	0
70323-825 825HG FOUNDATION	25,097.12	(25,097.12)	0.00	0.00	0.00	0
70325-825 825HG ROOFING	50,061.73	(50,061.73)	0.00	0.00	0.00	0
70329-825 825HG ELECTRICAL	52,813.69	(52,813.69)	0.00	0.00	0.00	0
70330-825 825HG INSULATION	10,478.93	(10,478.93)	0.00	0.00	0.00	0
70331-825 825HG DRY WALL	21,241.59	(21,241.59)	0.00	0.00	0.00	0
70332-825 825HG exterior finishing	71,796.31	(71,796.31)	0.00	0.00	0.00	0
70350-825 825HG CONTRACTS EXP	81,423.02	(81,423.02)	0.00	0.00	0.00	0

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
70375-825 825HG EQUIPMENT PURCH.	100.68	(100.68)	0.00	0.00	0.00	0
70400-825 825HG FREIGHT EXPENSES	15,203.60	(15,203.60)	0.00	0.00	0.00	0
70500-825 825HG UTILITIES EXPENSE	35.89	(35.89)	0.00	0.00	0.00	0
70501-825 825HG UTILITIES (HYDRO) E	13.46	(13.46)	0.00	0.00	0.00	0
80350-825 825HG WATER TAXI EXPEN	8,445.00	(8,445.00)	0.00	0.00	0.00	0
70275-832 832HG SUPPLIES EXP	146.23	(146.23)	0.00	0.00	0.00	0
70323-832 832HG FOUNDATION	1,279.27	(1,279.27)	0.00	0.00	0.00	0
70325-832 832HG ROOFING	3,069.30	(3,069.30)	0.00	0.00	0.00	0
70326-832 832HG WINDOWS & DOORS	17,392.81	(17,392.81)	0.00	0.00	0.00	0
70327-832 832HG PLUMBING	735.03	(735.03)	0.00	0.00	0.00	0
70328-832 832HG HEAT, VENT & AIR	175.74	(175.74)	0.00	0.00	0.00	0
70329-832 832HG ELECTRICAL	37,090.52	(37,090.52)	0.00	0.00	0.00	0
70331-832 832HG DRY WALL	6,510.18	(6,510.18)	0.00	0.00	0.00	0
70332-832 832HG exterior finishing	45,178.30	(45,178.30)	0.00	0.00	0.00	0
70333-832 832HG INTERIOR FINISH	3,646.05	(3,646.05)	0.00	0.00	0.00	0
70334-832 832HG KITCHEN & VANITIES	13,287.00	(13,287.00)	0.00	0.00	0.00	0
70361-832 832HG TEMP UTILITIES	788.62	(788.62)	0.00	0.00	0.00	0
70500-832 832HG UTILITIES EXPENSE	678.85	(678.85)	0.00	0.00	0.00	0
80350-832 832HG WATER TAXI EXPEN	4,200.00	(4,200.00)	0.00	0.00	0.00	0
81001-830 830HG MAJOR APPLIANCES	1,332.45	0.00	0.00	1,332.45	0.00	0
70150-835 835HG FUEL EXPENSE	1,052.84	(1,052.84)	0.00	0.00	0.00	0
70326-835 835HG WINDOWS & DOORS	5,612.71	(5,612.71)	0.00	0.00	0.00	0
70327-835 835HG PLUMBING	4,270.10	(4,270.10)	0.00	0.00	0.00	0
70329-835 835HG ELECTRICAL	54,509.72	(54,509.72)	0.00	0.00	0.00	0
70332-835 835HG exterior finishing	19,661.25	(19,661.25)	0.00	0.00	0.00	0
70333-835 835HG INTERIOR FINISH	8,486.14	(8,486.14)	0.00	0.00	0.00	0
70335-835 835HG FLOORING	(2,977.78)	2,977.78	0.00	0.00	0.00	0
70350-835 835HG CONTRACTS EXP	2,638.36	(2,638.36)	0.00	0.00	0.00	0
70500-835 835HG UTILITIES EXPENSE	1,972.82	(1,972.82)	0.00	0.00	0.00	0
70501-835 835HG UTILITIES (HYDRO) E	4,741.44	(4,741.44)	0.00	0.00	0.00	0
80350-835 835HG WATER TAXI EXPEN	2,400.00	(2,400.00)	0.00	0.00	0.00	0
81001-835 835HG MAJOR APPLIANCES	1,802.50	(1,802.50)	0.00	0.00	0.00	0
70331-103 103HG DRY WALL	0.00	0.00	0.00	0.00	812.39	(100)
70333-103 103HG INTERIOR FINISH	0.00	0.00	0.00	0.00	1,004.89	(100)
81001-103 103HG MAJOR APPLIANCES	0.00	0.00	0.00	0.00	(649.99)	(100)
50060-104 104HG Equipment Rentals an	0.00	0.00	0.00	0.00	2,995.99	(100)
50075-104 104HG Freight	0.00	0.00	0.00	0.00	396.89	(100)
50080-104 104HG Fuel	0.00	0.00	0.00	0.00	3,104.79	(100)
50125-104 104HG Meals & Entertainmen	0.00	0.00	0.00	0.00	52.12	(100)
50155-104 104HG Reimburseable Expen	0.00	0.00	0.00	0.00	(400.44)	(100)
50195-104 104HG Travel	0.00	0.00	0.00	0.00	2,896.96	(100)
50215-104 104HG Water Taxi	0.00	0.00	0.00	0.00	260.00	(100)
70329-104 104HG ELECTRICAL	327.31	0.00	0.00	327.31	267.75	22
70334-104 104HG KITCHEN & VANITIES	456.72	0.00	0.00	456.72	0.00	0
70400-104 104HG FREIGHT EXPENSES	0.00	0.00	0.00	0.00	40.00	(100)
81001-104 104HG MAJOR APPLIANCES	1,332.45	0.00	0.00	1,332.45	603.50	121

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
70000-105 105HG Amort Expense Housii	391.04	0.00	0.00	391.04	0.00	0
70150-105 105HG FUEL EXPENSE	174.67	0.00	0.00	174.67	0.00	0
70200-105 105HG ADMIN EXPENSE	219.55	0.00	0.00	219.55	0.00	0
70275-105 105HG SUPPLIES EXP	6,863.80	0.00	0.00	6,863.80	0.00	0
70300-105 105HG CATERING EXPENSE	1,256.50	0.00	0.00	1,256.50	0.00	0
70326-105 105HG WINDOWS & DOORS	0.00	0.00	0.00	0.00	262.07	(100)
70327-100 105HG PLUMBING	236.89	0.00	0.00	236.89	0.00	0
70327-105 105HG PLUMBING	6,023.47	0.00	0.00	6,023.47	0.00	0
70329-105 105HG ELECTRICAL	89.25	0.00	0.00	89.25	5,886.75	(98)
70333-105 105HG INTERIOR FINISH	0.00	0.00	0.00	0.00	141.05	(100)
70335-105 105HG FLOORING	0.00	0.00	0.00	0.00	125.93	(100)
70400-105 105HG FREIGHT EXPENSES	1,132.13	0.00	0.00	1,132.13	0.00	0
70450-105 105HG GIFTS & DON. EXP.	500.00	0.00	0.00	500.00	0.00	0
70501-105 105HG UTILITIES (HYDRO) E	2,962.27	0.00	0.00	2,962.27	0.00	0
70575-105 105HG INTEREST	0.00	38,368.49	0.00	38,368.49	22,294.88	72
70700-105 105HG TELEPHONE EXP.	1,579.20	0.00	0.00	1,579.20	0.00	0
70750-105 105HG TRAINING FEES EXP	495.00	0.00	0.00	495.00	0.00	0
70850-105 105HG COMM. ACCOM. EXP	1,664.60	0.00	0.00	1,664.60	0.00	0
70950-105 105HG MEALS EXPENSE	229.55	0.00	0.00	229.55	0.00	0
80200-105 105HG FERRY FARE EXPEN	(118.50)	0.00	0.00	(118.50)	0.00	0
80220-105 105HG MISCELLANEOUS EX	519.32	0.00	0.00	519.32	0.00	0
80225-105 105HG INCIDENTAL EXPENS	34.60	0.00	0.00	34.60	0.00	0
80250-105 105HG MILEAGE EXPENSE	(206.21)	0.00	0.00	(206.21)	0.00	0
80350-105 105HG WATER TAXI EXPEN	3,000.00	0.00	0.00	3,000.00	0.00	0
80351-105 105HG WATER- TAXI CHARC	(20.00)	0.00	0.00	(20.00)	0.00	0
80450-105 105HG EI EXPENSE	22,069.01	0.00	0.00	22,069.01	0.00	0
80600-105 105HG PENSION PLAN EXPI	8,543.76	0.00	0.00	8,543.76	0.00	0
80750-105 105HG BANK CHARGE EXP.	1,879.39	0.00	0.00	1,879.39	0.00	0
81001-105 105HG MAJOR APPLIANCES	0.00	0.00	0.00	0.00	1,790.00	(100)
Ahousaht Non-Consolidated	12,103,516.67	(990,538.09)	(145,250.00)	10,967,728.58	8,507,958.52	29
4603 A-IS Amortization - AEA	368,402.37	0.00	0.00	368,402.37	371,943.00	(1)
4613 A-IS Bank charges and interest - AE	11,087.03	0.00	0.00	11,087.03	3,793.00	192
4620 A-IS Community donations	85,257.44	0.00	0.00	85,257.44	142,094.00	(40)
4622 A-IS Contracted services - AEA	127,499.48	0.00	0.00	127,499.48	231,919.00	(45)
4631 A-IS Honorarium - AEA	63,075.00	0.00	0.00	63,075.00	54,368.00	16
4634 A-IS Insurance - AEA	132,020.10	0.00	0.00	132,020.10	128,229.00	3
4646 A-IS Office - AEA	107,901.52	0.00	0.00	107,901.52	198,806.00	(46)
4647 A-IS Materials - AEA	331,088.01	0.00	0.00	331,088.01	380,588.00	(13)
4648 A-IS Supplies - AEA	3,020.91	0.00	0.00	3,020.91	19,313.00	(84)
4654 A-IS Professional Fees	120,504.92	0.00	0.00	120,504.92	167,246.00	(28)
4660 A-IS Equipment Rental - AEA	46,178.93	0.00	0.00	46,178.93	38,108.00	21
4661 A-IS R & M - AEA	75,273.76	0.00	0.00	75,273.76	110,626.00	(32)
4665 A-IS Salaries and benefits	5,092,662.62	0.00	0.00	5,092,662.62	4,927,548.00	3
4668 A-IS Special Project	0.00	0.00	0.00	0.00	49,066.00	(100)
4674 A-IS Training - AEA	101,196.37	0.00	0.00	101,196.37	52,598.00	92

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
4678 A-IS Travel - AEA	320,982.46	0.00	0.00	320,982.46	253,797.00	26
4679 A-IS Tution - AEA	299,124.21	0.00	0.00	299,124.21	173,194.00	73
4682 A-IS Utilities	129,943.69	0.00	0.00	129,943.69	119,026.00	9
4694 A-IS Allowances - AEA	761,180.25	0.00	0.00	761,180.25	581,134.00	31
4695 A-IS Meals - AEA	113,066.67	0.00	0.00	113,066.67	82,232.00	37
4696 A-IS Graduation expense - AEA	46,290.90	0.00	0.00	46,290.90	57,826.00	(20)
4697 A-IS Post Secondary	3,338.15	0.00	0.00	3,338.15	0.00	0
4698 A-IS Field trips - AEA	163,590.18	0.00	0.00	163,590.18	30,969.00	428
Ahousaht Education Authority	8,502,684.97	0.00	0.00	8,502,684.97	8,174,423.00	4
5000 CHCP Amortization	0.00	0.00	14,333.49	14,333.49	7,265.11	97
5610 CHCP Accounting & Legal	0.00	0.00	17,717.26	17,717.26	12,075.00	47
5615 CHCP Advertising & Promotions	0.00	0.00	500.00	500.00	0.00	0
5650 CHCP Donations & Gifts	0.00	0.00	2,320.98	2,320.98	0.00	0
5675 CHCP Honorarium/Meetings	0.00	0.00	0.00	0.00	7,811.42	(100)
5690 CHCP Interest & Bank Charges	0.00	0.00	796.09	796.09	523.36	52
5730 CHCP Motor Vehicle Expenses	0.00	0.00	2,243.49	2,243.49	370.00	506
5765 CHCP Repair & Maintenance	0.00	0.00	0.00	0.00	2,671.54	(100)
5784 CHCP Travel & Entertainment	0.00	0.00	14,717.46	14,717.46	3,283.74	348
Chimahnah Healing Centre	0.00	0.00	52,628.77	52,628.77	34,000.17	55
9000-142 142 Transfer	0.00	0.00	0.00	0.00	1.00	(100)
9000-148 148 Transfer	0.00	0.00	0.00	0.00	1.00	(100)
9000-835 835 Transfer	0.00	0.00	0.00	0.00	1.00	(100)
40 Expenses	20,606,201.64	(990,538.09)	(92,621.23)	19,523,042.32	16,716,384.69	17
60000-100 100 Wages	1,862,051.07	0.00	0.00	1,862,051.07	1,695,041.04	10
60000-101 100 Wages -Rob	0.00	21,615.60	0.00	21,615.60	0.00	0
60001-100 100 Wages	0.00	0.00	0.00	0.00	163,287.60	(100)
60002-100 100 Wages	0.00	0.00	0.00	0.00	247.52	(100)
60000-109 109 Wages	15,750.82	0.00	0.00	15,750.82	72,770.99	(78)
60000-150 150 Wages	269,335.71	0.00	0.00	269,335.71	0.00	0
60000-156 156 Wages	(712.00)	0.00	0.00	(712.00)	0.00	0
60000-200 200 Wages	0.00	0.00	0.00	0.00	8,810.00	(100)
60001-200 200 Wages	0.00	0.00	0.00	0.00	46,436.00	(100)
60000-240 240 Wages	48,263.67	0.00	0.00	48,263.67	0.00	0
60000-700 700 Wages	143,672.22	0.00	0.00	143,672.22	119,600.50	20
60000-710 710 Wages	57,314.88	0.00	0.00	57,314.88	76,004.68	(25)
60000-715 715 Wages	82,845.40	0.00	0.00	82,845.40	141,609.48	(41)
60000-720 720 Wages	104,131.32	0.00	0.00	104,131.32	87,017.41	20
60000-740 740 Wages	46,512.80	0.00	0.00	46,512.80	42,440.00	10
60000-775 775 Wages	47,432.00	0.00	0.00	47,432.00	46,203.04	3
60000-788 788 Wages	0.00	0.00	0.00	0.00	156,677.95	(100)

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
60000-215 215 Wages	142,649.14	0.00	0.00	142,649.14	73,267.00	95
60000-230 230 Wages	0.00	0.00	0.00	0.00	(572.30)	(100)
60000-205 205 Wages	209,635.20	0.00	0.00	209,635.20	0.00	0
60000-210 210 Wages	5,850.00	0.00	0.00	5,850.00	0.00	0
60000-260 260 Wages	209,288.16	0.00	0.00	209,288.16	226,929.16	(8)
60000-300 300 Wages	205,856.42	0.00	0.00	205,856.42	184,648.28	11
60000-315 315 Wages	146,997.81	0.00	0.00	146,997.81	107,896.71	36
60000-451 451 Wages	81,730.16	(81,730.16)	0.00	0.00	0.00	0
60000-515 515 Wages	38,624.78	0.00	0.00	38,624.78	57,870.50	(33)
60000-500 500 Wages	152,855.32	0.00	0.00	152,855.32	187,375.57	(18)
60000-510 510 Wages	198,845.64	0.00	0.00	198,845.64	121,532.25	64
60000-540 540 Wages	131,587.22	0.00	0.00	131,587.22	130,740.19	1
60000-600 600 Wages	205,261.28	0.00	0.00	205,261.28	200,114.37	3
80400-100 100HG WAGES EXPENSE	0.00	0.00	0.00	0.00	1,600.00	(100)
80400-105 105HG WAGES EXPENSE	(4,848.20)	0.00	0.00	(4,848.20)	0.00	0
Ahousaht Non-Consolidated	4,400,930.82	(60,114.56)	0.00	4,340,816.26	3,947,547.94	10
40.1 Wages	4,400,930.82	(60,114.56)	0.00	4,340,816.26	3,947,547.94	10
60010-100 100 Wages - CPP	598.98	0.00	0.00	598.98	0.00	0
60010-788 788 Wages - CPP	0.00	0.00	0.00	0.00	216.13	(100)
60010-210 210 Wages - CPP	324.05	0.00	0.00	324.05	0.00	0
60010-260 260 Wages - CPP	1,083.21	0.00	0.00	1,083.21	0.00	0
60010-515 515 Wages - CPP	0.00	0.00	0.00	0.00	196.09	(100)
Ahousaht Non-Consolidated	2,006.24	0.00	0.00	2,006.24	412.22	387
40.2 CPP Expense	2,006.24	0.00	0.00	2,006.24	412.22	387
60005-100 100 Wages - EI	15,327.17	0.00	0.00	15,327.17	9,677.72	58
60006-100 100 Wages - EI	0.00	0.00	0.00	0.00	4,924.24	(100)
60005-109 109 Wages - EI	351.29	0.00	0.00	351.29	1,679.86	(79)
60005-150 150 Wages - EI	5,739.28	0.00	0.00	5,739.28	0.00	0
60005-200 200 Wages - EI	0.00	0.00	0.00	0.00	1,027.18	(100)
60005-240 240 Wages - EI	1,074.92	0.00	0.00	1,074.92	0.00	0
60005-788 788 Wages - EI	0.00	0.00	0.00	0.00	7,393.63	(100)
60005-215 215 Wages - EI	5,499.02	0.00	0.00	5,499.02	3,426.69	60
60005-230 230 Wages - EI	3,036.28	0.00	0.00	3,036.28	3,636.49	(17)
60005-205 205 Wages - EI	8,752.33	0.00	0.00	8,752.33	0.00	0
60005-210 210 Wages - EI	133.50	0.00	0.00	133.50	0.00	0
60005-260 260 Wages - EI	3,861.22	0.00	0.00	3,861.22	3,764.74	3
60005-300 300 Wages - EI	4,218.65	0.00	0.00	4,218.65	3,592.49	17
60005-315 315 Wages - EI	4,454.96	0.00	0.00	4,454.96	3,427.96	30
60005-451 451 Wages - EI	1,823.91	(1,823.91)	0.00	0.00	0.00	0
60005-515 515 Wages - EI	7,680.35	0.00	0.00	7,680.35	7,138.17	8
60005-540 540 Wages - EI	6,005.65	0.00	0.00	6,005.65	5,992.97	0
60005-600 600 Wages - EI	4,243.99	0.00	0.00	4,243.99	3,939.93	8

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
80450-100 100HG EI EXPENSE	0.00	0.00	0.00	0.00	20,355.23	(100)
Ahousaht Non-Consolidated	72,202.52	(1,823.91)	0.00	70,378.61	79,977.30	(12)
40.3 EI Expense	72,202.52	(1,823.91)	0.00	70,378.61	79,977.30	(12)
60015-100 100 Wages - WCB	5,914.79	0.00	0.00	5,914.79	4,970.29	19
60016-100 100 Wages - WCB	0.00	0.00	0.00	0.00	2,798.53	(100)
60015-109 109 Wages - WCB	174.86	0.00	0.00	174.86	807.08	(78)
60015-150 150 Wages - WCB	3,168.02	0.00	0.00	3,168.02	0.00	0
60015-200 200 Wages - WCB	0.00	0.00	0.00	0.00	515.39	(100)
60015-240 240 Wages - WCB	535.79	0.00	0.00	535.79	0.00	0
60015-788 788 Wages - WCB	0.00	0.00	0.00	0.00	4,010.10	(100)
60015-215 215 Wages - WCB	2,739.24	0.00	0.00	2,739.24	1,779.32	54
60015-230 230 Wages - WCB	1,555.82	0.00	0.00	1,555.82	1,825.10	(15)
60015-205 205 Wages - WCB	4,561.86	0.00	0.00	4,561.86	0.00	0
60015-210 210 Wages - WCB	64.94	0.00	0.00	64.94	0.00	0
60015-260 260 Wages - WCB	1,921.79	0.00	0.00	1,921.79	1,889.16	2
60015-300 300 Wages - WCB	2,284.89	0.00	0.00	2,284.89	2,049.55	11
60015-315 315 Wages - WCB	2,216.80	0.00	0.00	2,216.80	1,720.11	29
60015-451 451 Wages - WCB	907.17	(907.17)	0.00	0.00	0.00	0
60015-515 515 Wages - WCB	4,084.11	0.00	0.00	4,084.11	3,728.76	10
60015-540 540 Wages - WCB	2,987.52	0.00	0.00	2,987.52	3,007.30	(1)
60015-600 600 Wages - WCB	2,278.28	0.00	0.00	2,278.28	2,221.26	3
80550-100 100HG WCB EXPENSE	0.00	0.00	0.00	0.00	10,524.62	(100)
80550-105 105HG WCB EXPENSE	11,219.56	0.00	0.00	11,219.56	0.00	0
Ahousaht Non-Consolidated	46,615.44	(907.17)	0.00	45,708.27	41,846.57	9
40.4 WCB Expense	46,615.44	(907.17)	0.00	45,708.27	41,846.57	9
60020-100 100 Wages - Pension	32,892.09	0.00	0.00	32,892.09	18,537.27	77
60021-100 100 Wages - Pension	0.00	0.00	0.00	0.00	15,666.48	(100)
60020-150 150 Wages - Pension	13,401.09	0.00	0.00	13,401.09	0.00	0
60020-200 200 Wages - Pension	0.00	0.00	0.00	0.00	5,293.71	(100)
60020-240 240 Wages - Pension	5,501.88	0.00	0.00	5,501.88	0.00	0
60020-788 788 Wages - Pension	0.00	0.00	0.00	0.00	13,562.01	(100)
60020-215 215 Wages - Pension	93.03	0.00	0.00	93.03	0.00	0
60020-230 230 Wages - Pension	2,107.53	0.00	0.00	2,107.53	5,371.86	(61)
60020-205 205 Wages - Pension	13,949.22	0.00	0.00	13,949.22	0.00	0
60020-260 260 Wages - Pension	5,348.13	0.00	0.00	5,348.13	7,614.57	(30)
60020-300 300 Wages - Pension	20,052.45	0.00	0.00	20,052.45	12,931.71	55
60020-315 315 Wages - Pension	5,656.62	0.00	0.00	5,656.62	4,857.27	16
60020-515 515 Wages - Pension	11,887.44	0.00	0.00	11,887.44	10,181.58	17
60020-540 540 Wages - Pension	5,398.11	0.00	0.00	5,398.11	5,436.48	(1)
60020-600 600 Wages - Pension	5,794.41	0.00	0.00	5,794.41	6,311.34	(8)
80600-100 100HG PENSION PLAN EXPI	0.00	0.00	0.00	0.00	8,294.52	(100)
Ahousaht Non-Consolidated	122,082.00	0.00	0.00	122,082.00	114,058.80	7

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
40.6 Pension Plan Expense	122,082.00	0.00	0.00	122,082.00	114,058.80	7
9000 103 Capital Asset Additions	0.00	0.00	0.00	0.00	67,293.00	(100)
9000 110 Capital Asset Additions	0.00	0.00	0.00	0.00	39,500.72	(100)
9000 AFNNTR Capital Asset Additions - c	0.00	0.00	0.00	0.00	(106,793.72)	(100)
9000 782 Capital Asset Additons	0.00	0.00	119,599.01	119,599.01	0.00	0
9000 CCHYT Capital Asset Additions -cor	0.00	0.00	(119,599.01)	(119,599.01)	0.00	0
9000 400 Capital Asset Additions	0.00	0.00	0.00	0.00	46,750.50	(100)
9000 428 Capital Asset Additions	0.00	0.00	21,142.00	21,142.00	19,281.45	10
9000 410 Capital Asset Additions	0.00	0.00	0.00	0.00	4,402,262.53	(100)
9000 451 Capital Asset Additions	0.00	0.00	994,283.00	994,283.00	0.00	0
9000 455 Capital Asset Additions	0.00	0.00	1,166,009.00	1,166,009.00	2,257,103.53	(48)
9000 AC-NTR Capital Asset Additions - ci	0.00	0.00	(2,181,434.00)	(2,181,434.00)	(6,790,872.76)	(68)
9000 416 Capital Asset Additions	0.00	0.00	0.00	0.00	65,474.75	(100)
9000 501 Capital Asset Additions	0.00	0.00	0.00	0.00	140,513.52	(100)
9000 595 Capital Asset Additions	0.00	0.00	75,603.10	75,603.10	0.00	0
9000 540 Capital Asset Additions	0.00	0.00	0.00	0.00	158,900.00	(100)
9000 OM-NTR Capital Asset Additions - c	0.00	0.00	(75,603.10)	(75,603.10)	(299,413.52)	(75)
9000 600 Capital Asset Additions	0.00	0.00	215,000.00	215,000.00	138,137.91	56
9000 FISH Capital Asset Additions -contr	0.00	0.00	(215,000.00)	(215,000.00)	(138,137.91)	56
9000 812HG Capital Asset Additions	0.00	0.00	0.00	0.00	14,941.45	(100)
9000 825HG Capital Asset Additions	0.00	0.00	348,816.28	348,816.28	343,462.96	2
9000 832HG Capital Asset Additions	0.00	0.00	134,177.90	134,177.90	181,005.20	(26)
9000 835HG Capital Asset Additions	0.00	0.00	104,170.10	104,170.10	51,507.95	102
9000 HOUSING Capital Asset Additions -	0.00	0.00	(587,164.28)	(587,164.28)	(590,917.56)	(1)
Ahousaht Non-Consolidated	0.00	0.00	0.00	0.00	0.00	0
9000 A-IS Capital Asset Additions	0.00	0.00	181,569.99	181,569.99	112,830.00	61
9000 N-P Capital Asset Additions - contr	0.00	0.00	(181,569.99)	(181,569.99)	(112,830.00)	61
Ahousaht Education Authority	0.00	0.00	0.00	0.00	0.00	0
9000 CHCP Capital Asset Additions	0.00	0.00	1,923,242.60	1,923,242.60	752,388.53	156
9000 NP7013BC Capital Asset Additions	0.00	0.00	(1,923,242.60)	(1,923,242.60)	(752,388.53)	156
Chimahnah Healing Centre	0.00	0.00	0.00	0.00	0.00	0
80 Capital Transactions	0.00	0.00	0.00	0.00	0.00	0
9999 100 Amortization	0.00	0.00	1,291,927.75	1,291,927.75	1,012,334.00	28
9999 AFNNTR Amortization -contra accoi	0.00	0.00	(1,291,927.75)	(1,291,927.75)	(1,012,334.00)	28
9999 100HG Amortization	0.00	0.00	530,857.04	530,857.04	546,440.00	(3)
9999 HOUSING Amortization -contra acc	0.00	0.00	(530,857.04)	(530,857.04)	(546,440.00)	(3)
Ahousaht Non-Consolidated	0.00	0.00	0.00	0.00	0.00	0
9999 A-IS Amortization	0.00	0.00	368,402.37	368,402.37	371,943.00	(1)
9999 N-P Amortization- contra account	0.00	0.00	(368,402.37)	(368,402.37)	(371,943.00)	(1)

14/03/2024
4:15 PM

Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
Peer	Tax	

TB-36

Ahousaht

Year End: March 31, 2023

Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
Ahousaht Education Authority	0.00	0.00	0.00	0.00	0.00	0
9999 CHCP Amortization	0.00	0.00	14,333.49	14,333.49	7,265.00	97
9999 NP7013BC Amortization-contra acc	<u>0.00</u>	<u>0.00</u>	<u>(14,333.49)</u>	<u>(14,333.49)</u>	<u>(7,265.00)</u>	<u>97</u>
Chimahnah Healing Centre	0.00	0.00	0.00	0.00	0.00	0
80.1	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	7,780,624.40			11,987,131.93	11,199,110.22	7

14/03/2024
4:15 PM

Preparer MEM 20/02/2024	Detailed JE 21/02/2024	Supervisory KF 21/02/2024
Peer	Tax	

TB-37

MNP LLP

Audit Program - Summary of Differences

Client: Ahousaht
 Client #: 343471
 Year End: 31/03/2023

Adjusted Differences

Designed to pull all journal entries recorded in the CaseWare file which are classified as "Normal Adjusting" entries

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss) DR (CR)					Adjustment to Balance Sheet Items DR (CR)										Push to Findings (Yes/No)
			Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance		
1	G. 2	To record interest earned on Ottawa Trust account and agree balance to statement.	(14,556.70)	0.00	(14,556.70)	0.00	(14,556.70)	0.00	0.00	0.00	14,556.70	0.00	0.00	0.00	(14,556.70)	0.00	No	
2	KK. 2	To recognize deferred revenue.	(1,576,111.32)	0.00	(1,576,111.32)	0.00	(1,576,111.32)	0.00	0.00	0.00	1,576,111.32	0.00	0.00	(1,576,111.32)	0.00	No		
3	NN. 6	To adjust for interest on BMO loan.	7,300.36	0.00	7,300.36	0.00	7,300.36	0.00	0.00	0.00	0.00	(7,300.36)	0.00	7,300.36	0.00	No		
4	40.00	To clear due to/from 1137963 BC Ltd. (logging land) to accounting fees.	661.50	0.00	661.50	0.00	661.50	0.00	0.00	(661.50)	0.00	0.00	0.00	661.50	0.00	No		
5	NN. 2	To record accrued interest on long-term debt.	1,682.15	0.00	1,682.15	0.00	1,682.15	0.00	0.00	0.00	(1,682.15)	0.00	0.00	1,682.15	0.00	No		
6	P. 4	To record capitalization and allocation of capital expenditures from expenses.	(354,357.11)	0.00	(354,357.11)	0.00	(354,357.11)	0.00	0.00	354,357.11	0.00	0.00	0.00	(354,357.11)	0.00	No		
7	P.5, KK.2	To record capitalization of expenses from department #400.	(2,180,510.20)	0.00	(2,180,510.20)	0.00	(2,180,510.20)	0.00	0.00	2,180,510.20	0.00	0.00	0.00	(2,180,510.20)	0.00	No		
8	BB. 3	To record capitalization of Ahousaht Wellness Centre expenditure per review of invoice.	(55,845.00)	0.00	(55,845.00)	0.00	(55,845.00)	0.00	0.00	0.00	55,845.00	0.00	0.00	(55,845.00)	0.00	No		
9	P. 3	To record current year amortization on capital assets.	1,821,855.51	0.00	1,821,855.51	0.00	1,821,855.51	0.00	0.00	0.00	(1,821,855.51)	0.00	0.00	1,821,855.51	0.00	No		
10		To recognize FNHA AR carried forward from prior year, which has been received	151,381.83	0.00	151,381.83	0.00	151,381.83	0.00	0.00	(151,381.83)	0.00	0.00	0.00	151,381.83	0.00	No		
11	C. 3	To adjust accounts receivable for items identified in subsequent receipts testing that relate to FY 2023.	(1,305,781.92)	0.00	(1,305,781.92)	0.00	(1,305,781.92)	0.00	0.00	1,305,781.92	0.00	0.00	0.00	(1,305,781.92)	0.00	No		
12		To record related party transactions for the year.	90,044.61	0.00	90,044.61	0.00	90,044.61	0.00	0.00	0.00	0.00	(90,044.61)	0.00	90,044.61	0.00	No		
13	JJ	To record other side of CMHC adjusting journal entries.	(30,849.21)	0.00	(30,849.21)	0.00	(30,849.21)	0.00	0.00	0.00	0.00	30,849.21	0.00	(30,849.21)	0.00	No		
14	NN. 5	To record interest paid in 2023 on CMHC loan.	15,872.88	0.00	15,872.88	0.00	15,872.88	0.00	0.00	0.00	0.00	(15,872.88)	0.00	15,872.88	0.00	No		
15	Z1.3-2	To record ISC receivable	(741,403.00)	0.00	(741,403.00)	0.00	(741,403.00)	0.00	0.00	741,403.00	0.00	0.00	0.00	(741,403.00)	0.00	No		
16	OC. 2	To record forgivable portion of CMHC loans as at March 31, 2023.	(37,670.99)	0.00	(37,670.99)	0.00	(37,670.99)	0.00	0.00	0.00	0.00	37,670.99	0.00	(37,670.99)	0.00	No		
17	WW	To clear forgiveness of loan balance to retained surplus/deficit.	0.00	0.00	0.00	0.00	0.00	0.00	(84,815.40)	0.00	0.00	84,815.40	0.00	(84,815.40)	0.00	No		
18	BB. 2	To adjust wages payable and payroll bank account for wages paid March 31, 2023.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(170,104.66)	0.00	170,104.66	0.00	0.00	0.00	No		
19	Z1, Z1.3-2	To adjust ISC funding to actual.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No		
20	S&H3	To reduce AR with Rob's Aug 2022 salary as double RRSP payments was made in 2022.	21,615.60	0.00	21,615.60	0.00	21,615.60	0.00	0.00	(21,615.60)	0.00	0.00	0.00	21,615.60	0.00	No		
21		To record transfer to BC Gaming per client.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No		
22	A. 4	To clear deposits that have been paid from the O/S deposits listing.	87,417.51	0.00	87,417.51	0.00	87,417.51	0.00	0.00	(87,417.51)	0.00	0.00	0.00	87,417.51	0.00	No		
23	Z0.4, C. 2	To adjust allowance for doubtful accounts.	211,387.67	0.00	211,387.67	0.00	211,387.67	0.00	0.00	(211,387.67)	0.00	0.00	0.00	211,387.67	0.00	No		
24	P. 5	To capitalize department 835 work in progress for houses being built.	(348,816.28)	0.00	(348,816.28)	0.00	(348,816.28)	0.00	0.00	348,816.28	0.00	0.00	0.00	(348,816.28)	0.00	No		
25	P. 5	To capitalize department 832 work in progress for houses being built.	(134,177.90)	0.00	(134,177.90)	0.00	(134,177.90)	0.00	0.00	134,177.90	0.00	0.00	0.00	(134,177.90)	0.00	No		
26	P. 5	To capitalize department 835 work in progress for houses being built.	(104,170.10)	0.00	(104,170.10)	0.00	(104,170.10)	0.00	0.00	104,170.10	0.00	0.00	0.00	(104,170.10)	0.00	No		
27	N.3-2	To adjust Wellness centre funding to distribution account used in prior year.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No		
28	Z2, Z2. 2	To adjust accounts receivable balance for NTC.	(147,324.21)	0.00	(147,324.21)	0.00	(147,324.21)	0.00	0.00	147,324.21	0.00	0.00	0.00	(147,324.21)	0.00	No		
29	C	To clear prior year ISC receivable and payable, carried forward from March 31, 2022 year-end.	24,026.00	0.00	24,026.00	0.00	24,026.00	0.00	0.00	(87,891.00)	0.00	63,865.00	0.00	24,026.00	0.00	No		
30	WW	To reconcile opening retained earnings, due to client posting entries back to previous periods.	327,725.44	0.00	327,725.44	0.00	327,725.44	0.00	(327,725.44)	0.00	0.00	0.00	0.00	0.00	0.00	No		
31		To adjust for payments on NEDC loan balance previously recorded to other revenue.	29,992.00	0.00	29,992.00	0.00	29,992.00	0.00	0.00	0.00	0.00	(29,992.00)	0.00	29,992.00	0.00	No		
32		To write off investment in Ahousaht Fishing Corporation, no longer active entity.	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	(1.00)	0.00	0.00	1.00	0.00	No		
CMHC 2	CMHC, NN. 2	To record the payments and interest of debt per amortization schedule.	(59,678.18)	0.00	(59,678.18)	0.00	(59,678.18)	0.00	0.00	0.00	0.00	0.00	59,678.18	(59,678.18)	0.00	No		
CMHC 4	CMHC	To adjust year-end debt balance.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No		
CMHC 6	CMHC	To adjust for subsidy receivable per CMHC confirmation 2023.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.08	0.00	(189.08)	0.00	0.00	0.00	No		
CMHC 7	CMHC	To adjust for difference in loan payments and subsidy to due to/from.	600.96	0.00	600.96	0.00	600.96	0.00	0.00	0.00	0.00	(600.96)	0.00	600.96	0.00	No		
CMHC 9	CMHC	To transfer PY audit accrual to due to/from Ahousaht	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,500.00	(10,500.00)	0.00	0.00	0.00	No		
CMHC 10	CMHC	To reallocate interest earned on operating surplus reserve and replacement reserve to Ahousaht.	0.00	0.00	0.00	0.00	0.00	0.00	(22,393.86)	0.00	0.00	22,393.86	0.00	(22,393.86)	0.00	No		
CMHC PBC 2	CMHC	To record the admin fee from Ahousaht per client.	30,546.80	0.00	30,546.80	0.00	30,546.80	0.00	0.00	0.00	0.00	(30,546.80)	0.00	30,546.80	0.00	No		
CMHC PBC 3	CMHC	To record insurance expense for the year paid by Ahousaht per client.	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	(10,000.00)	0.00	10,000.00	0.00	No		
Client adjustments DR (CR)			(4,259,140)	0	(4,259,140)	0	(4,259,140)	0	(434,935)	1,464,238	1,370,577	1,818,899	40,361	0	(4,694,075)	0		

MNP LLP
Audit Program - Summary of Differences

Client: Ahousaht
 Client #: 343471
 Year End: 31/03/2023

Unadjusted Differences

Designed to pull all journal entries (with balances over De Minimis) recorded in the CaseWare file which are classified as "Unrecorded - factual", "Unrecorded - projected", "Unrecorded - judgmental"

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss) DR (CR)					Adjustments to Balance Sheet Item DR (CR)								
			Factual/Judgmental/Possible (A)	Projected (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
SUD1	AJE29	To record the impact of clearing out prior year ISC receivables against ISC payables and other income.	(24,026.00)	0.00	(24,026.00)	0.00	(24,026.00)	0.00	0.00	87,891.00	0.00	(63,865.00)	0.00	0.00	(24,026.00)	0.00
SUD2	A. 4	To write-off credits in outstanding deposits in the Special Capital bank account.	(53,340.06)	0.00	(53,340.06)	0.00	(53,340.06)	0.00	0.00	53,340.06	0.00	0.00	0.00	0.00	(53,340.06)	0.00
SUD3	A. 4	To record the impact of the reversal of stale-dated cheques at March 31, 2023.	(176,848.52)	0.00	(176,848.52)	0.00	(176,848.52)	0.00	0.00	176,848.52	0.00	0.00	0.00	0.00	(176,848.52)	0.00
SUD5	BB. 3	To adjust for expense identified in subsequent disbursements testing that relates to 2023.	190,541.40	0.00	190,541.40	0.00	190,541.40	0.00	0.00	0.00	0.00	(190,541.40)	0.00	0.00	190,541.40	0.00
SUD6	AJE30	To record impact of opening retained earnings reconciliation entry, due to client posting entries back to previous periods.	(327,725.44)	0.00	(327,725.44)	0.00	(327,725.44)	0.00	327,725.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUD7	N.3-2	To extrapolate capital asset error in wellness centre.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(96,170.91)	96,170.91	0.00	0.00	0.00	0.00
SUD8	20. 3	To adjust for contribution made by Minister of Fisheries that relates to fiscal year 2022.	224,510.00	0.00	224,510.00	0.00	224,510.00	0.00	(224,510.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing equity differences			(166,889)	0	(166,889)	0	(166,889)	0	103,215	318,080	(96,171)	(158,235)	0	0	(63,673)	0
Uncorrected opening differences			109,992	0	109,992	0	109,992	0	0	0	0	(109,992)	0	0	109,992	
Current period differences DR (CR)			(56,897)	0	(56,897)	0	(56,897)	0	103,215	318,080	(96,171)	(268,227)	0	0	46,319	
Materiality			735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	
Excess (shortfall)			678,103	735,000	678,103	735,000	678,103	735,000	631,785	416,920	638,829	466,773	735,000	735,000	688,681	

MNP LLP
Audit Program - Summary of Differences

Client: Ahousaht
 Client #: 343471
 Year End: 31/03/2023

Insignificant Differences Threshold of Clearly Trivial **5%** **36,750**

"Clearly trivial" is defined as an amount that would not need to be accumulated because the auditor/practitioner expects that the accumulation of such amounts clearly would not have a material effect on the financial statements.
 Designed to pull all journal entries recorded in the CaseWare file which are classified as "Unrecorded - factual", "Unrecorded - projected", "Unrecorded - judgmental" entries AND determined to be UNDER the threshold for "clearly trivial"
 The Clearly Trivial Threshold can be modified by selecting the De Minimis button at the top of the tab and selecting an appropriate threshold between 2-5%. Preparers should keep differences less than De Minimus in the back of his/her mind because aggregated with other differences, they may be material.

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss)						Adjustments to Balance Sheet Item							
			Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
SUD4	GP4-2	To record adjustment for reimbursement expenses posted to legal fees.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aggregate of insignificant differences identified			0	0	0	0	0	0	0	0	0	0	0	0	0	0

Accumulated Unadjusted & Insignificant Differences

Accumulated unadjusted & insignificant differences	(56,897)	0	(56,897)	0	(56,897)	0	103,215	318,080	(96,171)	(268,227)	0	0	46,319
Materiality	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000	735,000
Excess of accumulated unadjusted differences over materiality	678,103	735,000	678,103	735,000	678,103	735,000	631,785	416,920	638,829	466,773	735,000	735,000	688,681

Uncorrected Opening Differences

Year	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item						Adjustments to Balance Sheet Item							
		Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
2022	NEDEC Loan not included in prior year financial statements (4 loans x \$29,992 less amounts outstanding \$9,976)	109,992.00	0.00	109,992.00	0.00	109,992.00	0.00	0.00	0.00	0.00	(109,992.00)	0.00	0.00	109,992.00	0.00
Closing equity differences		109,992	0	109,992	0	109,992	0	0	0	0	(109,992)	0	0	109,992	0