

'Namgis First Nation

Summary Schedule of Operations and Accumulated Surplus by Program

For the year ended March 31, 2018	Page	INAC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Education									
Post Secondary	31	842,393	-	842,393	727,203	115,190	619,998	-	735,188
Support Services - NISS	32	-	-	-	-	-	-	-	-
School O&M	33	-	-	-	131,514	(131,514)	(226,801)	125,000	(233,315)
Aboriginal Language Initiative	34	-	(693)	(693)	-	(693)	6,328	-	5,635
T'lisalagi'lakw School	35	1,021,869	277,257	1,299,126	844,496	454,630	298,166	(228,470)	524,326
School Bus	36	26,270	-	26,270	72,305	(46,035)	(2,345)	55,000	6,620
Student Assistance	37	8,770	-	8,770	7,330	1,440	11,459	-	12,899
School Cultural Program	38	64,530	-	64,530	79,801	(15,271)	32,637	9,470	26,836
Secondary Program	39	-	-	-	-	-	17,021	-	17,021
Training and Employment Support Initiatives	40	-	191,177	191,177	199,379	(8,202)	(6,944)	-	(15,146)
Teacherage	41	16,701	31,900	48,601	26,530	22,071	51,811	(5,000)	68,882
		1,980,533	499,641	2,480,174	2,088,558	391,616	801,330	(44,000)	1,148,946
Administration									
June Sports	42	-	30,184	30,184	31,464	(1,280)	10,611	-	9,331
Employee Benefits	43	81,414	-	81,414	109,294	(27,880)	24,696	-	(3,184)
Technical Services	44	-	-	-	258,372	(258,372)	(91,769)	278,837	(71,304)
'Namgis Administration	45	491,424	1,550,773	2,042,197	1,343,673	698,524	709,678	(249,152)	1,159,050
Funeral Trust Funds	46	-	-	-	24,000	(24,000)	-	-	(24,000)
Aboriginal Land Claims	47	11,600	-	11,600	5,870	5,730	(375,433)	-	(369,703)
'Namgis Buildings	48	-	102,805	102,805	96,930	5,875	(8,851)	(3,599)	(6,575)
Sewage Treatment	49	-	63,250	63,250	139,859	(76,609)	(24,578)	85,073	(16,114)
Public Works	50	446,185	61,049	507,234	447,403	59,831	55,607	(145,360)	(29,922)
Net Loft & Breakwater	51	-	-	-	7,370	(7,370)	(184,537)	-	(191,907)
Economic Development	52	116,958	100,248	217,206	306,421	(89,215)	170,208	11,369	92,362
Tobacco Outlet	53	-	207,656	207,656	198,845	8,811	92,129	-	100,940
Nimpkish Fisheries	54	-	190,489	190,489	190,034	455	6,873	-	7,328
St. Michael's Prevention	55	-	2,445	2,445	3	2,442	(20,216)	-	(17,774)
Aquaculture Government to Government	56	-	136,181	136,181	117,296	18,885	-	(18,885)	-
Business Resources	58	-	567,299	567,299	554,093	13,206	3,556,722	430,690	4,000,618
New Market Housing Strategy	60	-	-	-	-	-	(367)	-	(367)
Information Management /Management									
Information System cluster Upgrade	61	53,114	-	53,114	53,113	1	-	-	1
		1,200,695	3,012,379	4,213,074	3,884,040	329,034	3,920,773	388,973	4,638,780

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Summary Schedule of Operations and Accumulated Surplus by Program, continued

For the year ended March 31, 2018	Page	INAC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Health									
Dental Clinic	62	-	663,578	663,578	633,409	30,169	(1,032,353)	-	(1,002,184)
Health Centre O&M	63	-	130,000	130,000	110,299	19,701	(2,745)	(10,000)	6,956
Substance Abuse Treatment	64	-	1,220,052	1,220,052	1,056,741	163,311	645,833	(36,592)	772,552
Physician Services	65	-	641,191	641,191	540,264	100,927	(151,055)	-	(50,128)
Mental Health	66	-	188,050	188,050	213,929	(25,879)	330,494	51,834	356,449
Health Administration	67	-	1,010,998	1,010,998	432,419	578,579	3,775,062	15,000	4,368,641
Community Health	68	-	227,795	227,795	197,060	30,735	374,538	6,150	411,423
Health Care Fundraising	69	-	-	-	-	-	905	-	905
Patient Travel	70	-	314,893	314,893	337,757	(22,864)	19,880	-	(2,984)
First Nation In-Home Care	71	-	314,721	314,721	299,849	14,872	174,939	6,154	195,965
New Horizons for Seniors	72	-	-	-	115	(115)	8,064	-	7,949
Emergency Management	73	25,292	-	25,292	25,421	(129)	29,075	-	28,946
		25,292	4,711,278	4,736,570	3,847,263	889,307	4,172,637	32,546	5,094,490
Child and Family Services									
Recreation Centre Operations and Maintenance	74	-	77,961	77,961	172,134	(94,173)	(321,929)	32,937	(383,165)
Child and Family Services	75	-	206,863	206,863	216,059	(9,196)	10,522	(4,000)	(2,674)
Kwakwaka'waka Operations	76	-	45,733	45,733	112,376	(66,643)	198,149	89,179	220,685
Delegated Child Welfare	77	442,651	55,000	497,651	363,989	133,662	455,157	(34,000)	554,819
Aboriginal Infant Development	78	-	243,701	243,701	229,083	14,618	89,166	(21,604)	82,180
Amlilas	79	-	371,875	371,875	282,424	89,451	15,572	(30,000)	75,023
Victim Services	80	-	87,924	87,924	81,556	6,368	37,480	-	43,848
Social Assistance Service Delivery	81	93,327	-	93,327	73,243	20,084	89,213	(9,575)	99,722
Social Development	82	778,447	-	778,447	894,407	(115,960)	56,196	-	(59,764)
Community Development Fundraising	83	-	11,762	11,762	9,686	2,076	5,938	4,300	12,314
National Child Benefit	84	144,051	-	144,051	82,162	61,889	(8,725)	(25,551)	27,613
North Island Early Intervention	85	-	-	-	-	-	-	-	-
Home & Community Care	86	132,861	-	132,861	81,282	51,579	(141,207)	(46,122)	(135,750)
Assisted Living Service Delivery	87	33,946	-	33,946	94,836	(60,890)	(6,267)	39,968	(27,189)
		1,625,283	1,100,819	2,726,102	2,693,237	32,865	479,265	(4,468)	507,662

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'Namgis First Nation

Summary Schedule of Operations and Accumulated Surplus by Program, continued

For the year ended March 31, 2018	Page	INAC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Natural Resources									
CMT Survey Crew	88	-	185,341	185,341	118,606	66,735	127,550	(5,375)	188,910
Yukusam Heritage Society	89	-	17,255	17,255	7,340	9,915	(497)	-	9,418
Campsite Management	90	-	22,687	22,687	27,888	(5,201)	4,723	(5,000)	(5,478)
Fisheries	91	-	332,383	332,383	280,399	51,984	200,526	-	252,510
Forest and Range Agreement	92	-	332,259	332,259	-	332,259	1,389,437	(315,577)	1,406,119
Forestry	93	-	-	-	-	-	3,323	-	3,323
Natural Resources	94	-	57,445	57,445	373,975	(316,530)	207,609	290,577	181,656
Gwa'ni Hatchery	95	-	339,126	339,126	478,756	(139,630)	(95,521)	47,350	(187,801)
Treaty Related Measures	96	-	1,788	1,788	3,565	(1,777)	13,505	-	11,728
Capacity Initiative	97	62,134	-	62,134	37,672	24,462	987	(14,000)	11,449
TRM - Human Resource Plan	98	11,000	-	11,000	12,034	(1,034)	(3,896)	-	(4,930)
Community Planning	99	-	-	-	-	-	(1,531)	-	(1,531)
Closed Containment	100	-	-	-	-	-	1,186,365	-	1,186,365
Economic Alternative Net Fishing	101	-	-	-	-	-	(3,631)	3,631	-
Fisheries TRM	102	27,993	-	27,993	22,742	5,251	5,425	-	10,676
Wild Salmon Ecosystem	103	-	-	-	-	-	-	-	-
Northern Goshawk Strategy	104	-	-	-	-	-	-	-	-
Oil Spill Response	105	-	9,051	9,051	64,217	(55,166)	140,070	(5,000)	79,904
Land Management Code	106	28,405	9,595	38,000	68,576	(30,576)	26,205	-	(4,371)
Recognition of Indigenous Rights and Self-Determination	107	250,000	-	250,000	38,782	211,218	-	-	211,218
		379,532	1,306,930	1,686,462	1,534,552	151,910	3,200,649	(3,394)	3,349,165
Capital Projects and Revolving Housing Fund									
Revolving Housing Fund	108	84,901	425,538	510,439	498,539	11,900	1,005,133	-	1,017,033
T'lisalagi'lakw School-Capital	109	-	10,191	10,191	9,932	259	5,723	9,000	14,982
Capital Projects	110	453,288	-	453,288	453,288	-	2,737	-	2,737
Capital Reserve	111	-	-	-	18,272	(18,272)	1,936,038	162,316	2,080,082
		538,189	435,729	973,918	980,031	(6,113)	2,949,631	171,316	3,114,834

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'Namgis First Nation

Summary Schedule of Operations and Accumulated Surplus by Program, continued

For the year ended March 31, 2018	Page	INAC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Commercial Enterprises									
Orca Sand and Gravel	112	-	399,522	399,522	22,853	376,669	(7,442,976)	-	(7,066,307)
Kwagis Power Limited Partnership	113	-	3,495,750	3,495,750	67,729	3,428,021	6,001,229	(499,990)	8,929,260
Atli Resources Limited Partnership and Corporation	114	-	1,206,314	1,206,314	-	1,206,314	704,958	-	1,911,272
Gas Station	115	-	390,363	390,363	383,744	6,619	(7,427)	-	(808)
Kuterra Limited Partnership	116	-	(345,442)	(345,442)	15,212	(360,654)	(2,653,451)	-	(3,014,105)
Namgis Excavating LP	117	-	-	-	-	-	(2,679)	-	(2,679)
Mama'omas Limited Partnership	118	-	83,353	83,353	-	83,353	296,544	-	379,897
Danyas GP	119	-	17,041	17,041	-	17,041	708,993	-	726,034
		-	5,246,901	5,246,901	489,538	4,757,363	(2,394,809)	(499,990)	1,862,564
Social Housing Fund									
Social Housing Fund - Pre-1997 ("Old")	121	-	45,449	45,449	45,449	-	(8,462)	-	(8,462)
Social Housing Fund - Post 1997 ("New")	123	-	41,649	41,649	41,649	-	-	-	-
		-	87,098	87,098	87,098	-	(8,462)	-	(8,462)
Trust Fund									
Trust Fund	125	-	5,028	5,028	-	5,028	29,316	-	34,344
Treaty Process									
Treaty Process	127	-	125,000	125,000	157,489	(32,489)	(9,062,870)	-	(9,095,359)
Benefit Funds									
Kwagis Benefit Fund	128	-	50,441	50,441	17,990	32,451	110,456	-	142,907
Orca Sand and Gravel Benefit Fund	129	-	512,083	512,083	300	511,783	805,596	-	1,317,379
		-	562,524	562,524	18,290	544,234	916,052	-	1,460,286
Totals		5,749,532	17,093,325	22,842,851	15,780,096	7,062,755	5,003,512	40,983	12,107,250
Amortization					1,195,187				
Capital Purchases					(692,364)				
Items eliminated on consolidation				(1,539,458)	(1,580,442)			(40,983)	
				21,303,393	14,702,477			-	

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Post Secondary Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Indigenous and Northern Affairs Canada	842,393	842,393	627,384
Post Secondary Student Support	-	-	4,886
Sundry			
	842,393	842,393	632,270
Expenditures			
Administration	82,828	82,828	69,012
Books & Supplies	25,000	30,885	20,959
Occupational skills and training	-	136	-
Student support	355,000	363,020	304,959
Travel	500	1,840	270
Tuition	350,000	248,494	179,926
	813,328	727,203	575,126
Excess of revenue over expenditures	29,065	115,190	57,144
Surplus at beginning of year	-	619,998	562,854
Surplus at end of year	-	735,188	619,998

Post Secondary

The Post Secondary program provides financial assistance to students attending recognized post-secondary institutions that offer programs leading to a Degree or Dogwood diploma. Some specialty, vocational training is also funded. This is called Occupational Skills Training ("OST") and trades training.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Support Services - NISS Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
School District #85	-	-	12,000
Expenditures			
Wages and benefits	-	-	12,037
Deficiency of revenue over expenditures	-	-	(37)
Surplus at beginning of year	-	-	-
Transfer from Student Assistance	-	-	37
Surplus at end of year	-	-	-

Support Services - NISS

In September 2003 the Nation hired two band members to help provide support services to students at North Island Secondary School (NISS) in Port McNeill. School District #85 provides the funding for these two positions.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

School O&M Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures			
Equipment	-	-	1,564
Fuel	35,000	39,321	34,147
	500	-	-
General maintenance & operation	17,500	17,727	17,202
Insurance, licenses and dues	10,000	8,283	6,840
Materials & Supplies	30,000	6,912	9,541
Repairs and maintenance	29,000	28,502	28,906
Utilities	29,095	30,769	29,847
Wages and benefits	151,095	131,514	128,047
Deficiency of revenue over expenditures	(151,095)	(131,514)	(128,047)
Deficit at beginning of year	-	(226,801)	(203,754)
Transfers			
Transfer from Tl'isalagi'l'akw School	145,000	145,000	-
Transfer to Capital Reserve	(20,000)	(20,000)	(20,000)
Transfer to School Bus	-	-	125,000
Deficit at end of year	(26,095)	(233,315)	(226,801)

School O&M

This program contains all of the costs associated with heating, cleaning and maintaining the Tl'isalagi'l'akw School and the six teacherages (3 duplexes).

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Aboriginal Language Initiative Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018	2018	2017
	Budget	Actual	Actual	
Revenue	\$	\$	\$	\$
Other Grants	-	(693)	90,600	
Expenditures				
Consultant fees	-	-	27,850	
Honoraria	-	-	11,252	
Materials & Supplies	-	-	1,702	
Office services	-	-	9,600	
Travel	-	-	7,700	
Wages and benefits	-	-	26,168	
	-	-	84,272	
Excess (deficiency) of revenue over expenditures	-	(693)	6,328	
Surplus at beginning of year	-	6,328	-	
Transfers				
Surplus at end of year	-	5,635	6,328	

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

T'lisalagi'lakw School Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	961,952	962,414	970,882
Instructional Services	18,258	18,258	16,289
Guidance & Counselling	8,177	8,177	11,713
Comprehensive Education Support Services	18,655	18,655	15,211
Ancillary Services	14,365	14,365	8,398
CISS Band Operating	194,969	201,932	201,249
First Nation Education Steering Committee	40,662	72,300	39,920
Province of B. C.	2,300	3,025	1,153
Sundry	-	-	5,000
Miscellaneous Revenue			
	1,259,338	1,299,126	1,269,815
Expenditures			
Materials & Supplies	70,000	57,803	73,664
Office expenses	2,400	1,137	5,844
Office services	138,527	138,527	127,349
Program Costs	15,000	14,611	14,213
Telephone	6,000	6,320	6,291
Training	55,000	32,727	41,474
Wages and benefits	673,336	593,371	677,887
	960,263	844,496	946,722
Excess of revenue over expenditures	299,075	454,630	323,093
Surplus at beginning of year	-	298,166	243,073
Transfers			
Transfers	-	-	(25,000)
Transfer to T-School O & M	(145,000)	(145,000)	(125,000)
Transfer to T-School Cultural Program	(9,470)	(9,470)	(35,000)
Transfer to T-School Minor Capital	(9,000)	(9,000)	(18,000)
Transfer to School Bus	(65,000)	(65,000)	(65,000)
Surplus at end of year	70,605	524,326	298,166

T'lisalagi'lakw School

T'lisalagi'lakw School teaches children from kindergarten to grade 7. An elected Education Board oversees the school's operations, with the assistance of several sub-committees and the Principal.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

School Bus Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Aboriginal Affairs and Northern Development Canada			
Student Transportation	26,270	26,270	31,415
Expenditures			
Fuel	5,000	2,543	4,536
Insurance, licenses and dues	2,500	3,316	2,790
Repairs and Maintenance	7,500	4,334	9,455
Travel	5,000	8,495	10,491
Wages and benefits	51,020	53,617	51,506
	71,020	72,305	78,778
Deficiency of revenue over expenditures	(44,750)	(46,035)	(47,363)
Deficit at beginning of year	-	(2,345)	(9,982)
Transfers			
Transfer from T'lisalagi'lakw School	65,000	65,000	65,000
Transfer to Capital Reserve	(10,000)	(10,000)	(10,000)
Surplus (deficit) at end of year	10,250	6,620	(2,345)

School Bus

The cost of busing students to the T'lisalagi'lakw School are shown here. The bus driver divides his time between maintaining the school and driving the bus, so money is transferred from the school maintenance budget to help pay for his salary.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Student Assistance Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	8,770	8,770	8,770
Financial Assistance			
Expenditures			
Graduation Supplies	2,500	1,500	2,000
Student allowances	4,420	3,940	4,420
Student supplies	2,000	1,890	1,800
	8,920	7,330	8,220
Excess of revenue over expenditures	(150)	1,440	550
Surplus at beginning of year	-	11,459	10,946
Transfer from Support Services - NISS	-	-	(37)
Surplus at end of year	-	12,899	11,459

Student Assistance

Elementary and high school students are given financial assistance to help defray the cost of purchasing school supplies. They are given an allowance that is based on attendance, and administration covers graduation awards.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

School Cultural Program Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	64,530	64,530	52,700
Expenditures			
Consultant fees	-	8,025	4,375
Materials & Supplies	1,033	3,136	1,355
Wages and benefits	72,967	68,640	37,065
	74,000	79,801	42,795
Excess (deficiency) of revenue over expenditures	(9,470)	(15,271)	9,905
Surplus (deficit) at beginning of year	-	32,637	(37,268)
Transfers			
Transfer from T'lisalagi'lakw School	9,470	9,470	60,000
Surplus at end of year	-	26,836	32,637

School Cultural Program

The cultural program at T'lisalagi'lakw School consists of a Kwakwaka immersion Kindergarten program and language and song and dance instruction for all grades.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Secondary Program Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	17,021	17,021
Surplus at end of year	-	17,021	17,021

Secondary Program

For Namgis students who are in Grades 8-12 and do not want to attend secondary school in Port McNeill (SD85) a classroom is set-up at the T'lisalagi'lakw School. This classroom moved from the Alert Bay school in 2010.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Training and Employment Support Initiatives Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Administration recoveries	82,828	82,828	69,012
Chargebacks	20,000	42,000	18,000
North Vancouver Island Aboriginal Training Society	26,734	26,734	38,623
Rental income	18,775	22,000	13,805
First Nation Education Steering Committee	18,000	17,615	8,089
	166,337	191,177	147,529
Expenditures			
Insurance	1,814	2,140	1,814
Materials & Supplies	7,000	9,793	6,835
Office expenses	-	3,660	-
Office services	18,297	18,297	11,422
Rent	-	1,200	700
Repairs and maintenance	-	-	70
Telephone	3,500	3,984	3,951
Travel	-	1,951	1,266
Utilities	17,200	15,271	17,102
Wages and benefits	137,582	143,083	142,575
	185,393	199,379	185,735
Deficiency of revenue over expenditures	(19,056)	(8,202)	(38,206)
Surplus (deficit) at beginning of year	-	(6,944)	31,262
Deficit at end of year	-	(15,146)	(6,944)

Training and Employment Support Initiatives

An Employment and Outdoor Leadership coordinator and the Post Secondary coordinator work to provide post secondary, adult training programs and ongoing information and employment assistance to the Nation members. The program manages the Learning Centre and provides a facility for meetings, workshops, and training classes.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Teachage Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada			
Teachages	16,701	16,701	16,381
Rental income	28,800	31,900	23,800
	45,501	48,601	40,181
Expenditures			
Capital purchases	-	4,891	-
Insurance	1,506	2,031	1,506
Materials & Supplies	1,300	112	1,305
Repairs and maintenance	35,000	18,986	2,067
Utilities	-	510	-
	37,806	26,530	4,878
Excess of revenue over expenditures	7,695	22,071	35,303
Surplus at beginning of year	-	51,811	21,508
Transfers			
Transfer to Capital Reserve Contribution	(5,000)	(5,000)	(5,000)
Transfer from Public Works	9,000	-	-
Surplus at end of year	11,695	68,882	51,811

The accompanying notes are an integral part of the financial statements

Namgis First Nation

June Sports Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Concession stand sales	12,500	15,426	13,882
Soccer entrance fees	10,000	10,300	10,100
Donation and raffles	6,500	4,458	6,803
	29,000	30,184	30,785
Expenditures			
Concession-hydro expense	2,000	2,000	2,000
Concession stand supplies	9,500	10,223	10,432
Pageant and parade	1,100	1,851	2,311
Soccer committee	12,500	14,037	11,668
Sundry	2,500	1,000	-
Tee shirt expenses	500	-	-
Travel	60	260	40
Utilities	405	2,093	-
	28,565	31,464	26,451
Excess (deficiency) of revenue over expenditures	435	(1,280)	4,334
Surplus at beginning of year	-	10,611	6,277
Surplus at end of year	-	9,331	10,611

June Sports

June Sports is an annual three day 'Namgis sponsored soccer tournament. It includes a parade and other related activities.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Employee Benefits Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue	\$	\$	\$
Indigenous and Northern Affairs Canada			
Band Employee Benefits	81,414	81,414	90,614
Expenditures			
Extended benefits	27,145	32,184	24,707
Office Services	1,575	1,342	1,341
Pension plan	55,249	75,768	44,598
	83,969	109,294	70,646
Excess (deficiency) of revenue over expenditures	(2,555)	(27,880)	19,968
Surplus at beginning of year	-	24,696	4,728
Surplus (deficit) at end of year	-	(3,184)	24,696

Employee Benefits

Permanent staff must participate in a pension plan and an extended health benefits plan. Employees pay half of the premiums and pension contributions and the Nation pays half, using funds provided by Aboriginal Affairs and Northern Development Canada.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Technical Services Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue	\$ -	\$ -	\$ -
Expenditures			
Contractors	6,000	690	-
Equipment	34,500	35,875	4,732
Insurance, licenses and dues	18,960	13,261	3,522
Materials & Supplies	4,400	5,836	6,025
Rent	3,600	3,600	3,600
Repairs and maintenance	10,500	8,963	129
Telephone	32,952	33,585	32,665
Travel	1,500	2,144	430
Utilities	2,100	1,547	1,644
Vehicle	3,600	900	2,275
Wages and benefits	160,725	151,971	151,938
	278,837	258,372	206,960
Deficiency of revenue over expenditures	(278,837)	(258,372)	(206,960)
Deficit at beginning of year	-	(91,769)	(102,809)
Transfers			
Transfer from Band Administration	278,837	278,837	218,000
Deficit at end of year	-	(71,304)	(91,769)

Technical Services

The technical services department provides computing and communications services to the Nation. A manager, network and two technicians maintain all of the Nation's technology systems.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

'Namgis Administration Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada			
Nation Support	460,951	460,951	458,542
Financial Development	16,500	16,500	38,000
Nation Membership	13,973	13,973	13,449
Administration recoveries	1,090,438	1,216,384	1,159,980
Interest income	115,125	200,135	94,334
Province of B.C.	121,180	121,180	158,224
GST/HST rebates	-	12,298	-
Sundry	6,000	776	200
	1,824,167	2,042,197	1,922,729
Expenditures			
Audit & Accounting fees	70,000	64,065	47,065
Bad debts (recovery)	15,000	(13,569)	-
Consultant fees	76,500	48,109	34,232
Donations	7,000	7,837	7,535
Equipment	10,000	1,979	3,226
Honoraria	132,000	163,660	149,280
Insurance, licenses and dues	22,000	3,133	21,358
Interest and bank charges	30,000	33,247	29,976
Materials & Supplies	100,000	81,956	73,717
Meeting costs	55,000	48,268	33,218
Professional fees and subcontracts	60,000	37,729	93,707
Recruitment	10,000	404	29,462
Rent	43,600	43,600	39,000
Sundry	6,000	3,620	1,140
Telephone and utilities	19,000	19,080	19,448
Transit subsidy	13,000	13,200	19,319
Travel and vehicle	75,000	78,085	32,171
Wages and benefits	692,058	709,270	548,419
	1,436,158	1,343,673	1,182,273
Excess of revenue over expenditures	388,009	698,524	740,456
Surplus at beginning of year	-	709,678	176,422
Transfers			
Transfer from Gas Station	10,800	10,800	10,800
Transfer to Technical Services	(278,837)	(278,837)	(218,000)
Transfer from Aquaculture Government to Government	-	18,885	-
Surplus at end of year	119,972	1,159,050	709,678

'Namgis Administration

'Namgis administration provides service to all the 'Namgis departments. The program includes the Senior Administrator, Secretary/Receptionist, Accounting, capital projects and housing manager, the membership clerk and council activities.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Funeral Trust Funds Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018 Budget	2018 Actual	2017 Actual
Revenue		\$ -	\$ -	\$ -
Expenditures				
Funerals		(36,000)	24,000	42,000
Deficiency of revenue over expenditures		36,000	(24,000)	(42,000)
Deficit at beginning of year		-	-	(22,025)
Transfers		-	-	64,025
Deficit at end of year		-	(24,000)	-

Funeral Trust Funds

The immediate family of a deceased First Nation member receives \$2000 to assist with funeral costs. The source of funds for the Funeral Fund is the Band's Revenue Trust Fund, which is held in Ottawa. Transfer of funds from the trust fund requires holding a General Membership Meeting and passing a resolution on the amount to be transferred by a majority of those in attendance.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Aboriginal Land Claims Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue	\$	\$	\$
Aboriginal Affairs and Northern Development Canada			
Specific Claims (1366)	11,600	11,600	-
Expenditures			
Insurance, licenses and dues	-	380	218
Legal	900	2,240	4,400
Legal & Professional fees	12,440	3,250	2,173
St. George's Site Remediation	260	-	-
	13,600	5,870	6,791
Excess (deficiency) of revenue over expenditures	(2,000)	5,730	(6,791)
Deficit at beginning of year	-	(375,433)	(368,642)
Deficit at end of year	-	(369,703)	(375,433)

Aboriginal Land Claims

Revenue and expenditures for the negotiation of settlements to specific land claims are recorded in this program. Funding and/or expenditures for activities that strengthen the Nation's culture may also be recorded here.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Namgis Buildings Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Administration building rent	52,200	54,100	50,745
Treaty Annex rent	12,200	16,000	13,700
Council Hall	12,000	12,355	12,350
Portable trailers rent	7,200	7,200	7,200
Bighouse	6,000	6,100	3,350
Wharfinger hut	3,360	3,600	3,360
June Sports hydro fees	2,000	2,000	2,000
Rental income	-	1,450	200
Sundry	1,500	-	602
	96,460	102,805	93,507
Expenditures			
Administration building	25,000	30,039	24,358
Bighouse	18,000	19,075	16,870
Council Hall	9,500	8,747	7,376
Namgis buildings	15,000	11,993	12,712
New Hospital Agreement	5,000	6,406	4,996
Office services	11,423	11,423	11,913
Portable trailers	3,500	5,041	1,259
Treaty Annex	5,000	4,206	3,498
	92,423	96,930	82,982
Excess of revenue over expenditures	4,037	5,875	10,525
Deficit at beginning of year	-	(8,851)	(23,935)
Transfers			
Transfer from Public Works	7,385	7,401	15,559
Transfer to Capital Reserve	(11,000)	(11,000)	(11,000)
Deficit at end of year	422	(6,575)	(8,851)

Namgis Buildings

Namgis manages and maintains many buildings. Operations included in this program are the Council Hall, the Bighouse, the old school portable trailers, the old processing plant, the administration building, the new Treaty Annex, the fieldhouse, the wharfinger's hut and the public works warehouse. Other buildings like the school have separate operations and maintenance budgets.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Sewage Treatment Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Village of Alert Bay	79,200	62,629	72,165
Sundry	-	621	-
	79,200	63,250	72,165
Expenditures			
Fuel	500	-	497
Insurance, licenses and dues	7,000	5,182	6,986
Materials & Supplies	11,000	12,057	8,021
Office services	21,370	21,370	21,087
Program Costs	9,000	9,958	8,906
Repairs and maintenance	3,200	5,153	3,174
Sundry	300	208	209
Telephone	3,000	3,088	3,006
Travel	2,249	1,320	4,729
Utilities	11,300	13,082	11,269
Wages and benefits	95,354	68,441	95,355
	164,273	139,859	163,239
Deficiency of revenue over expenditures	(85,073)	(76,609)	(91,074)
Deficit at beginning of year	-	(24,578)	(17,207)
Transfers			
Transfer from Public Works	115,073	115,073	113,703
Transfer to Capital Reserve	(30,000)	(30,000)	(30,000)
Deficit at end of year	-	(16,114)	(24,578)

Sewage Treatment

In December 2003 the Nation completed construction of a sewage treatment plant. The Village of Alert Bay paid for one-third of the construction costs and the Nation paid for two-thirds. The Village of Alert Bay contributes towards the costs of running the plant, which is operated by two employees. Operating costs are shown on this schedule. The Nation agreed to place any surplus funds, up to a maximum of \$50,000, into an operation reserve.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Public Works Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada			
Wastewater Systems	160,418	160,418	158,509
Municipal Agreements	129,770	129,770	137,182
Water Systems	39,286	39,286	38,739
Community Buildings	37,264	37,264	36,582
Roads and Bridges	34,067	34,067	33,356
Safe Water Operations	28,080	28,080	31,200
Training - Fire Protection	12,300	12,300	12,300
Electrical Systems	5,000	5,000	5,000
Garbage fees	21,282	25,097	24,594
Water and sewer fees	21,165	20,225	15,758
Equipment user fees	4,500	10,654	10,016
Bin rental fees	2,400	2,400	2,400
Other Revenue	4,600	1,748	4,600
Other Revenue	4,500	925	440
	504,632	507,234	510,676
Expenditures			
Equipment	8,000	15,691	4,268
Fire protection and dog control	29,000	30,040	30,222
Fuel	12,000	21,855	18,869
Garbage	108,638	107,128	58,978
Insurance	15,000	14,874	14,555
Materials & Supplies	2,000	7,849	7,583
Miscellaneous	-	2,642	4,135
Office services	14,468	14,468	4,885
Professional Services	-	763	708
Recycling services	22,618	22,663	22,617
Rent	3,600	3,600	3,600
Repairs and maintenance	5,300	9,209	4,705
Road maintenance	7,000	5,978	4,227
Telephone	2,000	2,680	2,581
Travel	1,000	1,381	1,065
Utilities	36,000	34,644	34,079
Wages and benefits	105,017	123,858	131,246
Wages and benefits - Operator Enhancement	28,080	28,080	33,180
	399,721	447,403	381,503
Excess of revenue over expenditures	104,911	59,831	129,173
Surplus at beginning of year	-	55,607	76,981
Transfers			
Transfers	95,241	-	-
Transfer from Capital Projects	(240,584)	-	-
Transfer to Asset Condition Report	-	-	(1,285)
Transfer to Capital Reserve	-	(8,000)	(20,000)
Transfer to Sewage Treatment Plant	-	(115,073)	(113,703)
Transfer to Namgis Building	-	(7,401)	(15,559)
Transfer to Recreation Centre	-	(14,886)	-
Surplus (deficit) at end of year	(40,432)	(29,922)	55,607

Public Works

The public works crew maintains the on-reserve infrastructure such as roads, water and sewer services. Fire protection, dog control, garbage collection and disposal services are contracted out to the Village of Alert Bay.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Net Loft & Breakwater Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures			
Breakwater lease	7,520	5,341	7,518
Insurance	2,100	1,746	2,080
Net loft expenses	140	62	139
Utilities	145	221	145
	9,905	7,370	9,882
Deficiency of revenue over expenditures	(9,905)	(7,370)	(9,882)
Deficit at beginning of year	-	(184,537)	(174,655)
Deficit at end of year	-	(191,907)	(184,537)

Net Loft & Breakwater

The Net Loft offers Nation members storage space and a work area for mending their fishing gear. The Breakwater offers moorage to local and transient boaters for a fee. The Public Works Administrator oversees the maintenance of the wharf and the billings for the use of the Net Loft and Breakwater.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Economic Development Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	116,958	116,958	116,413
Economic Community Development	61,193	61,193	-
North Vancouver Island Aboriginal Training Society	-	15,000	-
Island Coastal Economic Trust	10,123	14,055	11,366
Canada Mortgage and Housing Corporation	10,000	10,000	-
Province of B.C.	-	-	515
Miscellaneous Revenue	15,000	-	-
Other Grants			
	213,274	217,206	128,294
Expenditures			
Advertising	2,217	1,780	2,218
Consultant fees	119,790	122,173	-
Contractors	21,800	6,694	4,613
Equipment	30,000	24,612	-
Materials & Supplies	2,000	141	30
Office services	23,460	23,460	12,791
Program Costs	17,700	4,569	287
Rent	8,400	8,400	11,745
Telephone	1,000	857	859
Travel	1,000	10,483	-
Wages and benefits	73,980	103,252	24,834
	301,347	306,421	57,377
Excess (deficiency) of revenue over expenditures	(88,073)	(89,215)	70,917
Surplus at beginning of year	-	170,208	99,291
Transfers			
Transfer from Business Resources	-	15,000	-
Transfer to Economic Alternative Net Fishing	-	(3,631)	-
Surplus at end of year	-	92,362	170,208

Economic Development

The Economic Development program hired an Economic Development Officer in 2014. The Assistant 'Namgis Administrator, who also serves as the Personnel Manager, is paid out of this program.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Tobacco Outlet Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018	2018	2017
		Budget	Actual	Actual
Revenue		\$	\$	\$
Sales		200,000	207,656	207,516
Expenditures				
Office services		22,000	22,000	23,540
Purchases and freight		165,000	176,845	164,245
		187,000	198,845	187,785
Excess of revenue over expenditures		13,000	8,811	19,731
Surplus at beginning of year		-	92,129	72,398
Surplus at end of year		-	100,940	92,129

Tobacco Outlet

The tobacco sales outlet is located at the 'Namgis Gas Station. Tobacco products are sold to those customers with status cards. Revenues generated from tobacco sales remain in the Administration pool.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Nimkish Fisheries Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Nimkish Fisheries Service	-	190,489	170,798
Expenditures			
Payments to fishermen	-	190,034	171,062
Excess (deficiency) of revenue over expenditures	-	455	(264)
Surplus at beginning of year	-	6,873	7,137
Surplus at end of year	-	7,328	6,873

Nimkish Fisheries

The Nation provides accounting services for fish boat skippers, for a fee. The fees are recorded in Namgis Administration. The total value of the fish bought and sold by Nimkish Fisheries is recorded in this schedule.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

**St. Michael's Prevention
Schedule of Operations and Accumulated Surplus**

For the year ended March 31		2018	2018	2017
	Budget	Actual	Actual	
	\$	\$	\$	
Revenue				
Indigenous and Northern Affairs Canada	-	-	10,000	
Donation and raffles	5,000	2,445	1,320	
	5,000	2,445	11,320	
Expenditures				
Materials & Supplies	-	3	9,505	
Excess of revenue over expenditures	5,000	2,442	1,815	
Deficit at beginning of year	-	(20,216)	(22,031)	
Deficit at end of year	-	(17,774)	(20,216)	

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Aquaculture Government to Government Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018 Budget	2018 Actual	2017 Actual
Revenue		\$	\$	\$
Province of B.C.		-	136,181	-
Expenditures				
Consultant fees		-	85,073	-
Office services		-	13,495	-
Professional fees		-	18,728	-
		-	117,296	-
Excess of revenue over expenditures		-	18,885	-
Surplus at beginning of year		-	-	-
Transfers				
Transfer to Administration		-	(18,885)	-
Surplus at end of year		-	-	-

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Risk Management Governance Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	-	-	20,638
Expenditures			
Consultant fees	-	-	19,888
Materials & Supplies	-	-	750
	-	-	20,638
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	-	-
Surplus at end of year	-	-	-

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Business Resources Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Province of B.C.	381,298	431,299	145,394
Donations	-	136,000	-
	381,298	567,299	145,394
Expenditures			
Capital purchases	20,000	3,000	5,816
Consultant fees	-	-	22,502
Donations	-	500	-
Meeting costs	32,800	31,798	31,740
Professional Fees	565,000	460,965	182,338
Repairs and maintenance	75,000	47,830	-
Tuition	30,000	10,000	-
	722,800	554,093	242,396
Excess (deficiency) of revenue over expenditures	(341,502)	13,206	(97,002)
Surplus at beginning of year	-	3,556,722	1,460,254
Transfers			
Transfers	(65,000)	-	(205,530)
Transfer from Atli Resources LP	-	-	1,000,000
Transfer from Kwagis Power LP	500,000	499,990	499,000
Transfer from Danyas Forest Products LP	-	-	900,000
Transfer to Fisheries Projects	-	(50,000)	-
Transfer to Economic Development	-	(15,000)	-
Transfer to Community Development Fundraising	-	(4,300)	-
Surplus at end of year	93,498	4,000,618	3,556,722

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Asset Condition Report Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Deficit at beginning of year	-	-	(1,285)
Transfers	-	-	1,285
Surplus at end of year	-	-	-

The accompanying notes are an integral part of the financial statements

Namgis First Nation

New Market Housing Strategy Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Canada Mortgage and Housing Corporation	-	-	87,000
Expenditures			
Consultant fees	-	-	81,879
Travel	-	-	5,488
	-	-	87,367
Deficiency of revenue over expenditures	-	-	(367)
Deficit at beginning of year	-	(367)	-
Deficit at end of year	-	(367)	(367)

New Market Housing Strategy

Canada Mortgage and Housing provided funding to study and provide a best practices revolving housing loan manual that offers considerations for housing loan funds and best practices for loan funding management.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Information Management /Management Information System cluster Upgrade Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	-	53,114	-
Expenditures			
Capital purchases	-	53,113	-
Excess of revenue over expenditures	-	1	-
Surplus at beginning of year	-	-	-
Surplus at end of year	-	1	-

Information Management /Management Information System cluster Upgrade

The objective of the Namgis "Server cluster upgrade project" was to refresh aging existing technology infrastructure to support stability, reliability and security within a new storage area network.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Dental Clinic Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Billing revenue	581,362	558,866	581,811
First Nation Health Authority	105,000	105,000	105,000
Sundry	-	(288)	6,338
	686,362	663,578	693,149
Expenditures			
Bad debts	1,200	730	1,228
Contractors	173,656	175,154	181,788
Equipment	5,500	-	6,260
General maintenance & operation	4,585	4,146	5,432
Interest and bank charges	1,500	1,752	1,453
Laboratory costs	50,000	36,772	52,929
Materials & Supplies	51,900	45,920	51,179
Office services	75,500	75,500	78,115
Rent (dentists)	13,700	12,162	13,842
Telephone	5,500	4,097	5,200
Travel	4,000	700	132
Utilities (dentists)	900	-	176
Wages and benefits	298,421	276,476	306,357
	686,362	633,409	704,091
Excess (deficiency) of revenue over expenditures	-	30,169	(10,942)
Deficit at beginning of year	-	(1,032,353)	(1,010,411)
Transfers			
Transfer to Capital Reserve	-	-	(11,000)
Deficit at end of year	-	(1,002,184)	(1,032,353)

Dental Clinic

The Dental Clinic opened February 2002. Five on rotation dentists, one full time certified dental assistant and a dental hygienist provide a full range of dental services to residents of Alert Bay and other North Island communities.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Health Centre O&M Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	90,000	90,000	105,000
Rental income	41,200	40,000	41,700
	131,200	130,000	146,700
Expenditures			
Fuel	14,000	27,243	16,582
General maintenance & operation	30,000	13,941	46,243
Insurance	6,000	6,303	5,253
Materials & Supplies	5,000	5,944	5,339
Office services	14,432	14,432	14,300
Telephone	1,500	-	56
Utilities	15,000	8,652	11,175
Wages and benefits	34,921	33,784	33,273
	120,853	110,299	132,221
Excess of revenue over expenditures	10,347	19,701	14,479
Deficit at beginning of year	-	(2,745)	(7,224)
Transfers			
Transfer to Capital Reserve	(10,000)	(10,000)	(10,000)
Surplus (deficit) at end of year	347	6,956	(2,745)

Health Centre O&M

This schedule shows all the costs directly related to the heating, upkeep and maintenance of the health and elders' centres.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Substance Abuse Treatment Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	1,220,052	1,220,052	1,158,291
Sundry	-	-	288
	1,220,052	1,220,052	1,158,579
Expenditures			
Accreditation expenses	35,347	17,622	7,746
Audit	5,150	4,500	4,775
Consultant fees	60,000	55,148	-
Contractors	5,000	627	838
Equipment	23,000	18,081	2,759
Insurance	3,358	3,357	2,561
Interest and bank charges	180	120	46
Materials & Supplies	40,000	44,667	38,896
Mental Health costs	51,834	51,834	49,332
Miscellaneous	-	459	-
Office services	134,206	134,206	117,084
Professional fees	20,000	18,067	16,802
Recovery of prior year funding	-	-	41,681
Recruitment	4,000	85	1,512
Rent	37,000	38,350	36,400
Repairs and maintenance	45,000	29,441	49,555
Supplies	115,000	102,872	121,361
Telephone	7,000	4,877	6,168
Travel	20,000	5,773	12,329
Utilities	15,000	13,858	13,509
Vehicle	3,000	1,549	2,026
Wages and benefits	498,549	511,248	504,292
	1,122,624	1,056,741	1,029,672
Excess of revenue over expenditures	97,428	163,311	128,907
Surplus at beginning of year	-	645,833	553,607
Transfers			
Transfer to Capital Reserve	(15,441)	(15,441)	(15,441)
Transfer to Health Administration	(15,000)	(15,000)	(15,000)
Transfer to Community Health	(6,150)	(6,151)	(6,240)
Surplus at end of year	60,837	772,552	645,833

Substance Abuse Treatment

The Treatment Centre offers residential treatment programs for alcohol and drug abuse to people aged 18 and older. This 15-bed facility is available to people living throughout British Columbia and western Canada.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Physician Services Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	348,000	348,000	348,000
Medical Services Plan and sundry revenue	293,000	293,191	338,439
	641,000	641,191	686,439
Expenditures			
Contractors	340,000	305,346	343,078
Duplex Rent	12,000	12,000	12,000
Equipment	2,500	-	-
Materials & Supplies	15,000	7,329	8,266
Office services	70,510	70,510	70,290
Professional fees	25,000	3,183	3,878
Program Costs	3,000	-	-
Recruitment	1,500	-	-
Supplies	5,670	5,648	5,777
Telephone	10,000	8,488	8,880
Travel and training	5,000	620	835
Wages and benefits	143,025	127,140	121,125
	633,205	540,264	574,129
Excess of revenue over expenditures	7,795	100,927	112,310
Deficit at beginning of year	-	(151,055)	(263,365)
Deficit at end of year	-	(50,128)	(151,055)

Physician Services

'Namgis employs two physicians, who provide medical services to residents of Alert Bay and Sointula.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Mental Health Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	187,000	188,000	177,560
Sundry	-	50	-
	187,000	188,050	177,560
Expenditures			
Contractors	-	770	-
Equipment	-	-	1,129
Materials & Supplies	10,000	2,611	7,956
Meeting costs	25,000	27,716	42,962
Office services	26,272	26,272	23,501
Telephone	3,500	2,880	2,566
Travel	8,000	12,316	7,092
Wages and benefits	160,164	141,364	142,464
	232,936	213,929	227,670
Deficiency of revenue over expenditures	(45,936)	(25,879)	(50,110)
Surplus at beginning of year	-	330,494	331,272
Transfers			
Transfers	-	-	2,761
Transfer from Treatment Centre	51,834	51,834	46,571
Surplus at end of year	5,898	356,449	330,494

Mental Health

The Mental Health Department provides individual, couple, family and group counselling for members of the Alert Bay community. These services are offered at the Health Centre and in the local schools. The Department also provides Outreach Services to individual members of the community.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Health Administration Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	927,191	911,536	744,284
Kwakiutl District Council	64,938	64,938	64,938
Province of B.C.	30,030	30,030	-
Sundry	-	4,494	300
	1,022,159	1,010,998	809,522
Expenditures			
Accreditation expenses	35,347	13,615	9,859
Contractors	26,000	520	26,000
Equipment	1,500	-	1,679
Materials & Supplies	50,000	64,056	47,086
Meeting costs	12,000	27,983	5,553
Miscellaneous	-	1,190	22
Office services	114,087	114,087	95,523
Operating costs	26,727	3,262	-
Recovery of prior year funding	-	1,819	-
Teachergage and duplex costs	33,511	15,564	15,511
Telephone	4,000	4,534	3,817
Travel	18,000	10,794	10,113
Wages and benefits	155,099	174,995	177,260
	476,271	432,419	392,423
Excess of revenue over expenditures	545,888	578,579	417,099
Surplus at beginning of year	-	3,775,062	3,342,963
Transfers			
Transfer from Treatment Centre	15,000	15,000	15,000
Surplus at end of year	560,888	4,368,641	3,775,062

Health Administration

The Health Administrator oversees the operations for the 'Namgis Health Centre, under the direction of the Health Board. Council appoints the members of the Health Board.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Community Health Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	146,000	146,000	181,000
Community Health Transfer	38,431	38,533	36,427
Diabetic Initiative	16,538	16,538	16,420
Drinking Water Testing	2,951	2,951	2,951
Aids/HIV Education	18,548	18,548	18,548
Province of B.C.	5,000	5,000	-
Produce Availability Grants	-	225	450
Sundry			
	227,468	227,795	255,796
Expenditures			
Aids/HIV Education expense	200	-	-
Contractors	2,000	-	351
Diabetes care	11,000	4,377	6,774
Drinking water testing expense	200	-	-
Equipment	1,500	-	-
Materials & Supplies	10,500	5,319	6,346
Meeting costs	700	-	800
Office services	25,698	25,698	31,305
Program Costs	5,000	1,056	996
Telephone	4,500	4,134	4,134
Travel	5,000	2,013	1,212
Wages and benefits	116,486	101,100	140,338
Wages and benefits - Diabetic Initiative	31,763	35,575	10,652
Wages and benefits - HIV Prevention	2,951	8,894	-
Wages and benefits - Water Testing	12,840	8,894	22,568
	230,338	197,060	225,476
Excess of revenue over expenditures	(2,870)	30,735	30,320
Surplus at beginning of year	-	374,538	337,978
Transfers			
Transfer from Treatment Centre	6,150	6,150	6,240
Surplus at end of year	3,280	411,423	374,538

Community Health

The Community Health Nurse provides a range of services, which include immunization, well baby clinics, well women's clinics, dietary clinics for the promotion of good health of all age groups. The Community Health Nurse also coordinates various community health programs in the school and in the community.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Health Care Fundraising Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	905	905
Surplus at end of year	-	905	905

Health Care Fundraising

All funds raised by staff and others to pay for health related activities are recorded in this program. All expenditures of those funds are also recorded in the program.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Patient Travel Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	314,003	314,003	349,227
Sundry	-	890	-
	314,003	314,893	349,227
Expenditures			
Equipment	2,500	-	-
Materials & Supplies	1,000	204	390
Other expense (recovery)	-	-	(8,190)
Patient Travel	-	285,067	272,434
Telephone	1,860	1,815	1,836
Travel	-	40	90
Wages and benefits	49,977	50,631	48,993
	55,337	337,757	315,553
Excess (deficiency) of revenue over expenditures	258,666	(22,864)	33,674
Surplus (deficit) at beginning of year	(258,500)	19,880	(13,794)
Surplus (deficit) at end of year	166	(2,984)	19,880

Patient Travel

The Patient Travel program provides financial assistance to help First Nation members to access certain types of medical services not available locally. Patient Travel Assistance is provided only to access either Insured Health Services, which are covered through the BC Medical Plan, or benefits provided by the First Nation and Inuit Health Branch's (FNIHB) Non-Insured Health Benefits (NIHB) program. The "Patient Travel Assistance Policy" provides a description of what is offered through this program.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

First Nation In-Home Care Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	290,000	290,000	293,000
Province of B.C.	24,228	24,721	24,229
Other	-	-	225
	314,228	314,721	317,454
Expenditures			
Aboriginal liaison worker	24,228	42,098	56,641
Capital purchases	5,500	6,395	-
Insurance	-	1,471	-
Materials & Supplies	4,000	7,425	10,467
Office services	34,961	34,961	33,286
Program Costs	3,600	-	-
Rent	6,000	6,000	6,000
Telephone	3,500	4,033	3,878
Travel	4,500	3,163	2,771
Vehicle	8,000	2,930	5,420
Wages and benefits	222,940	191,373	164,751
	317,229	299,849	283,214
Excess of revenue over expenditures	(3,001)	14,872	34,240
Surplus at beginning of year	-	174,939	134,854
Transfer from CFS Home Care	3,600	6,154	5,845
Surplus at end of year	599	195,965	174,939

The accompanying notes are an integral part of the financial statements

Namgis First Nation

New Horizons for Seniors Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures			
Consultant fees	-	-	315
Honoraria	-	-	100
Materials & Supplies	8,064	-	3,097
Travel	-	115	7,647
Wages and benefits	-	-	5,777
	8,064	115	16,936
Deficiency of revenue over expenditures	(8,064)	(115)	(16,936)
Surplus at beginning of year	-	8,064	25,000
Surplus at end of year	-	7,949	8,064

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Emergency Management Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	25,292	25,292	63,500
Sundry	350	-	-
	25,642	25,292	63,500
Expenditures			
Capital purchases	11,000	11,300	-
Contractors	15,000	11,182	34,425
Office services	-	2,782	-
Telephone	-	157	-
	26,000	25,421	34,425
Excess (deficiency) of revenue over expenditures	(358)	(129)	29,075
Surplus at beginning of year	-	29,075	-
Surplus at end of year	-	28,946	29,075

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Recreation Centre Operations and Maintenance Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	57,000	57,000	56,999
Province of B.C.	8,000	6,233	6,586
Rental income	4,000	9,500	5,550
BC Hydro	4,000	4,000	4,000
Sundry	-	1,228	616
Other Revenue	750	-	2,959
	73,750	77,961	76,710
Expenditures			
Capital purchases	-	1,150	-
Equipment	3,500	870	1,013
Fuel	12,010	26,853	19,485
Insurance	5,800	6,239	5,714
Materials & Supplies	4,500	4,850	4,731
Office Services	10,923	10,923	10,923
Supplies	3,000	3,435	2,723
Telephone	600	899	667
Travel	200	40	171
Utilities	10,000	11,207	11,384
Wages and benefits	96,093	105,668	111,572
	146,626	172,134	168,383
Deficiency of revenue over expenditures	(72,876)	(94,173)	(91,673)
Deficit at beginning of year	-	(321,929)	(248,308)
Transfers			
Transfer to Capital Reserve	(7,500)	(7,500)	(7,500)
Transfer from National Child Benefit	14,886	14,886	25,552
Transfer from Public Works	25,550	25,551	-
Deficit at end of year	(39,940)	(383,165)	(321,929)

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Child and Family Services Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Province of B.C.	205,343	204,863	199,458
First Nation Health Authority	-	2,000	-
Sundry Revenue	-	-	1,400
	205,343	206,863	200,858
Expenditures			
Equipment	3,500	2,592	-
Materials & Supplies	6,500	2,820	3,517
Office services	22,588	22,588	21,518
Program Costs	20,000	23,755	4,904
Recovery of prior year funding	-	-	51,790
Rent	15,000	15,000	18,000
Repairs and maintenance	408	2,273	-
Telephone	2,500	2,907	2,300
Training	2,000	-	-
Travel	4,000	11,113	2,048
Wages and benefits	143,134	133,011	103,480
	219,630	216,059	207,557
Deficiency of revenue over expenditures	(14,287)	(9,196)	(6,699)
Surplus (deficit) at beginning of year	-	10,522	(21,975)
Transfers			
Transfer from National Child Benefit	-	-	10,000
Transfer to Kwakwaka'wasi Operations	(4,000)	(4,000)	-
Transfer from North Island Early Intervention	-	-	29,196
Surplus (deficit) at end of year	(18,287)	(2,674)	10,522

Child and Family Services

The 'Namgis First Nation Child and Family Services program. Provides family support and child protection services to the community.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Kwakwaka'wasi Operations Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Rental income	43,000	43,000	56,500
Miscellaneous Revenue	-	2,733	-
	43,000	45,733	56,500
Expenditures			
Equipment	1,000	-	-
Materials & Supplies	8,000	7,077	4,599
Office services	13,706	13,706	11,440
Repairs and maintenance	4,000	4,054	1,459
Telephone	700	-	155
Travel	-	40	-
Utilities	4,000	4,182	4,002
Wages and benefits	91,897	83,317	93,663
	123,303	112,376	115,318
Deficiency of revenue over expenditures	(80,303)	(66,643)	(58,818)
Surplus at beginning of year	-	198,149	203,467
Transfers			
Transfer from Delegated Child Welfare	29,000	29,000	23,500
Transfer from Child & Family Services	4,000	4,000	-
Transfer from Aboriginal Infant Dev Prg	21,604	21,604	5,000
Transfer from Amilias	25,000	25,000	20,000
Transfer from Victim Services	-	-	5,000
Transfer from S/A Service Delivery	9,575	9,575	-
Surplus at end of year	8,876	220,685	198,149

Kwakwaka'wasi Operations

This program contains the costs of maintaining and operating the K'wakwaka'wasi office building. The K'wakwaka'wasi Administrative Assistant and the janitor are paid out of this program.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Delegated Child Welfare Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada			
Operation CFS	417,651	417,651	465,468
Operations Distinct Needs	25,000	25,000	-
FNCFS Agency Self Evaluation	-	-	10,200
Province of B.C.	-	30,000	-
Other Grants	25,000	25,000	-
Sundry Revenue	-	-	398
	467,651	497,651	476,066
Expenditures			
Consultant fees	24,500	43,283	72,622
Contractors	-	-	7,881
Equipment	-	1,402	119
Insurance, licenses and dues	2,100	2,587	2,062
Materials & Supplies	16,500	3,934	5,513
Meeting costs	14,000	42,069	7,124
Office services	51,442	51,442	53,059
Program Costs	-	-	7,067
Rent	12,000	12,000	12,000
Telephone	6,000	4,998	4,585
Travel	18,000	7,083	7,810
Wages and benefits	282,980	195,191	214,471
	427,522	363,989	394,313
Excess of revenue over expenditures	40,129	133,662	81,753
Surplus at beginning of year	-	455,157	385,300
Transfers			
Transfer to Capital Reserve	(5,000)	(5,000)	(5,000)
Transfer to Kwakwaka'wasi Operations	(29,000)	(29,000)	(23,500)
Transfer from Aboriginal Infant Dev Prg.	-	-	16,604
Surplus at end of year	6,129	554,819	455,157

Delegated Child Welfare

On January 28, 2005 The Nation signed a Delegation Enabling Agreement with the Province of British Columbia and Canada. The Agreement enabled the Nation to care for and protect its children and families by providing services under the Child, Family & Community Services Act to those living on its reserves.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Aboriginal Infant Development Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Province of B.C.	236,456	235,701	229,482
United Way	-	8,000	-
	236,456	243,701	229,482
Expenditures			
Equipment	-	2,483	-
Materials & Supplies	5,500	4,848	5,424
Office services	26,010	26,010	24,766
Recovery of prior year funding	-	-	225,148
Rent	13,700	13,426	8,000
Telephone	4,600	4,361	6,023
Training	2,500	3,951	356
Travel	16,000	9,274	12,173
Wages and benefits	158,334	164,730	147,031
	226,644	229,083	428,921
Excess (deficiency) of revenue over expenditures	9,812	14,618	(199,439)
Surplus at beginning of year	-	89,166	212,466
Transfers			
Transfer to Kwakwaka'wasi Operations	(21,604)	(21,604)	(5,000)
Transfer to Delegated Child Welfare	-	-	(16,604)
Transfer from North Island Early Intervention	-	-	97,743
Surplus at end of year	(11,792)	82,180	89,166

Aboriginal Infant Development

'Namgis receives provincial funding to provide Infant Development services to aboriginals on Northern Vancouver Island. A satellite office has been opened in Port Hardy.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Amlilas Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
First Nation Health Authority	219,080	240,091	205,233
North Vancouver Island Aboriginal Training Society	96,360	96,360	70,468
Rental income	27,000	14,999	12,000
North Island Crisis & Counselling Centre Society	-	10,456	15,776
Province of B.C.	5,120	10,969	14,655
Other	-	(1,000)	2,000
	347,560	371,875	320,132
Expenditures			
Consultant fees	2,000	1,920	-
Equipment	21,597	14,560	6,112
General maintenance & operation	2,500	3,423	2,283
Insurance	6,000	7,365	5,855
Materials & Supplies	6,000	8,688	7,762
Meeting costs	-	-	46
Office services	33,860	33,860	34,938
Program Costs	6,869	6,416	3,000
Rent	-	-	6,000
Telephone	1,500	1,905	1,537
Travel	10,938	9,022	1,448
Utilities	5,000	5,534	5,826
Wages and benefits	209,553	189,731	212,423
	305,817	282,424	287,230
Excess of revenue over expenditures	41,743	89,451	32,902
Surplus at beginning of year	-	15,572	7,670
Transfers			
Transfer to Capital Reserve	(5,000)	(5,000)	(5,000)
Transfer to Kwakwaka'wakw Operations	(25,000)	(25,000)	(20,000)
Surplus at end of year	11,743	75,023	15,572

Amlilas

All infant development programs are run out of the Amlilas building. The Head Start Program operates 4 mornings a week and is for children 1 to 4 yrs old or until eligible to attend the Kindergarten Program at the Tlisaq'iyakw School. Parents learn parenting skills and about nutrition, culture and active play. The Amlilas playgroup is a licensed afternoon daycare for children three to five years old.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Victim Services Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	-	-	15,294
Family Violence Prevention	42,924	47,924	41,754
Province of B.C.	40,000	40,000	40,000
Legal Services Society	-	-	1,642
Sundry			
	82,924	87,924	98,690
Expenditures			
Community projects	2,500	237	11,622
Consultant fees	-	42	-
Contractors	-	-	80
Insurance, licenses and dues	-	-	277
Materials & Supplies	3,000	3,377	712
Office services	9,122	9,122	10,586
Rent	13,000	14,200	14,200
Telephone	1,400	1,021	1,543
Travel	7,000	6,124	6,666
Wages and benefits	46,029	47,433	46,364
	82,051	81,556	92,050
Excess of revenue over expenditures	873	6,368	6,640
Surplus at beginning of year	-	37,480	31,340
Transfers			
Transfer from National Child Benefit	-	-	4,500
Transfer to Kwakwaka'isi Operations	-	-	(5,000)
Surplus at end of year	-	43,848	37,480

Victim Services

The Victim Services Worker provides support to victims of assault and other crimes. She provides information on the court and judicial systems and acts as a liaison in dealing with the RCMP, Crown Counsel, Victim Services Criminal Injury and, where necessary, the Legal Aid Society. The Victim Services Worker also provides referrals to various community services.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Social Assistance Service Delivery Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	93,948	93,327	87,048
Social Assistance Service Delivery			
Expenditures			
Contractors	-	-	3,330
Equipment	1,000	-	-
Materials & Supplies	5,300	4,928	2,833
Office services	10,334	10,334	9,575
Rent	12,000	12,000	13,000
Telephone	930	767	660
Travel	1,000	100	1,906
Wages and benefits	53,645	45,114	47,400
	84,209	73,243	78,704
Excess of revenue over expenditures	9,739	20,084	8,344
Surplus at beginning of year	-	89,213	80,869
Transfers			
Transfer to Kwakwaka'wakw Operations	(9,575)	(9,575)	-
Surplus at end of year	164	99,722	89,213

Social Assistance Service Delivery

Two Social Development (S.A.) Clerks, who administer the Social Assistance program, are paid out of this program.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Social Development Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada			
Basic Needs	600,317	691,655	663,204
Guardian Financial Assistance	-	34,837	48,043
Special Needs	51,955	51,955	56,708
	652,272	778,447	767,955
Expenditures			
Basic Needs	600,317	708,107	642,069
Guardian Financial Assistance	-	31,321	38,023
INAC Recovery	-	104,607	-
Special Needs	51,955	50,372	54,976
	652,272	894,407	735,068
Excess (deficiency) of revenue over expenditures	-	(115,960)	32,887
Surplus at beginning of year	-	56,196	23,309
Surplus (deficit) at end of year	-	(59,764)	56,196

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Community Development Fundraising Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018 Budget	2018 Actual	2017 Actual
Revenue		\$	\$	\$
Fundraising		-	11,762	8,801
Expenditures				
Program Costs		-	9,686	10,715
Excess (deficiency) of revenue over expenditures		-	2,076	(1,914)
Surplus at beginning of year		-	5,938	7,852
Transfer from Nation Administration		-	4,300	-
Surplus at end of year		-	12,314	5,938

Community Development Fundraising

This schedule shows all of the fundraising activities carried out by staff and others on behalf of the Community Development department.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

National Child Benefit Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada			
National Child Benefit	128,766	128,766	128,766
Prevention Projects	15,285	15,285	-
	144,051	144,051	128,766
Expenditures			
Community events	24,600	28,361	33,904
Food nutritional programs	58,000	46,650	47,943
Materials & Supplies	-	21	-
Meeting costs	26,734	7,130	-
Wages and benefits	8,129	-	-
	117,463	82,162	81,847
Excess of revenue over expenditures	26,588	61,889	46,919
Deficit at beginning of year	-	(8,725)	(15,592)
Transfers			
Transfer to Victim Services	-	-	(4,500)
Transfer to Rec Centre O&M	(25,551)	(25,551)	(25,552)
Transfer to Child & Family Services	-	-	(10,000)
Surplus (deficit) at end of year	1,037	27,613	(8,725)

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

North Island Early Intervention Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	-	126,939
Transfers	-	-	(126,939)
Surplus at end of year	-	-	-

North Island Early Intervention

The primary goal of the Early Intervention Therapy Program is to optimize the growth and development of children from birth to school entry who have, or are at risk for a developmental delay and/or disability. This program provides community-based services and supports children, families, and community in the Mt. Waddington Regional District.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Home & Community Care Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Indigenous and Northern Affairs Canada	132,861	132,861	132,432
Adult In Home Care			
Expenditures			
Contractors	49,000	-	-
INAC recovery	-	79,960	-
Wages and benefits	-	1,322	-
	49,000	81,282	-
Excess of revenue over expenditures	83,861	51,579	132,432
Deficit at beginning of year	-	(141,207)	(223,408)
Transfers			
Transfers	(82,000)	-	4,001
Transfer to Assisted Living	-	(39,968)	(49,232)
Transfer to First Nation In Home Care	-	(6,154)	(5,000)
Deficit at end of year	1,861	(135,750)	(141,207)

Home & Community Care

The Home Care Program's registered nurses, home support aides and homemakers provide services such as home making, personal care and respite care to the elderly and infirm.

The Elders' Centre is part of the Home Care Program and is staffed with Community Health Representatives who provide foot care, personal bathing, transportation for outings and assistance with specialists' visits and other programs.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Assisted Living Service Delivery Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	23,446	33,946	23,370
Expenditures			
Materials & Supplies	5,000	-	-
Office services	11,599	11,599	7,986
Rent	6,000	6,000	6,500
Residential care fees	-	11,944	-
Telephone	2,250	1,326	1,590
Travel	350	438	887
Wages and benefits	79,291	63,529	63,451
	104,490	94,836	80,414
Deficiency of revenue over expenditures	(81,044)	(60,890)	(57,044)
Surplus (deficit) at beginning of year	-	(6,267)	6,391
Transfers			
Transfers	-	-	(4,846)
Transfer from Home & Community Care	82,000	39,968	49,232
Deficit at end of year	956	(27,189)	(6,267)

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

CMT Survey Crew Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
ALA Assessments	60,000	84,335	190,116
Western Forest Products	45,000	59,147	73,905
Other	21,300	41,859	14,636
	126,300	185,341	278,657
Expenditures			
Consultant fees	40,000	59,292	104,005
Contractors	-	-	600
Equipment	5,000	-	-
Gas and Oil - Fuel	3,800	5,345	4,898
Materials & Supplies	1,500	4,013	2,347
Office services	13,893	13,893	11,520
Repairs and maintenance	3,000	2,179	2,997
Travel	3,100	4,049	4,621
Wages and benefits	43,200	29,835	52,645
	113,493	118,606	183,633
Excess of revenue over expenditures	12,807	66,735	95,024
Surplus at beginning of year	-	127,550	37,901
Transfers			
Transfer to Capital Reserve	(5,375)	(5,375)	(5,375)
Surplus at end of year	7,432	188,910	127,550

CMT Survey Crew

The forestry crew surveys proposed cut blocks for culturally modified trees and other archaeological evidence prior to logging taking place. The nation is paid by the logging companies for the surveys.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Yukusam Heritage Society Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue	\$	\$	\$
Lease fees	16,500	17,255	19,150
Expenditures			
Insurance	6,500	4,500	5,500
Office services	1,815	1,815	1,562
Repairs and maintenance	3,500	1,025	-
	11,815	7,340	7,062
Excess of revenue over expenditures	4,685	9,915	12,088
Deficit at beginning of year	-	(497)	(12,585)
Surplus (deficit) at end of year	-	9,418	(497)

Yukusam Heritage Society

In 2004 the Mamaililikulla-Qwa-Qwa Sot Em, 'Namgis and Tlowitsis nations set up the Yukusam Heritage Society. The Society was created to manage Hanson Island, which in 2003 was designated a Protected Area by the provincial government. The three nations each have two directors who guide the Society's activities. The 'Namgis provide accounting services to the Society.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Campsite Management Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Province of B.C.	16,300	14,425	16,783
Sales	11,900	8,262	12,035
Insurance Proceeds- Aon	-	-	171,773
	28,200	22,687	200,591
Expenditures			
Boat expenses	2,000	1,968	467
Consultant fees	5,750	1,605	8,975
Equipment	-	-	192,338
Insurance, licenses and dues	1,200	1,277	270
Materials & Supplies	1,250	8,844	840
Miscellaneous	-	46	-
Office services	3,102	3,102	4,504
Property Taxes	8,000	8,015	5,507
Travel	2,000	668	1,817
Wages and benefits	-	2,363	-
	23,302	27,888	214,718
Deficiency of revenue over expenditures	4,898	(5,201)	(14,127)
Surplus at beginning of year	-	4,723	1,850
Transfers			
Transfers	-	-	(13,000)
Transfer from Business Resources	-	-	30,000
Capital reserve contribution	(5,000)	(5,000)	-
Surplus (deficit) at end of year	(102)	(5,478)	4,723

Campsite Management

In the summer of 2003 the Nation took over the management of campsites at Kaikash Creek and Blinkhorn, in Johnstone Strait. The campsites were formerly managed by the Ministry of Forests.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Fisheries Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Fisheries and Oceans Canada	210,482	225,272	255,177
Other Federal Grants	11,100	11,100	-
Sundry and other	5,000	10,388	25,064
Licence lease	-	85,623	74,787
Chargebacks	-	-	7,500
Mussel sampling fees	-	-	1,875
	226,582	332,383	364,403
Expenditures			
Boat fuel and other related costs	3,000	15,317	6,612
Consultant fees	-	18,791	-
Contractors	21,700	12,887	14,678
Equipment	-	6,346	-
Food fish expense	-	-	1,600
Materials & Supplies	4,000	10,624	1,997
Office services	24,924	24,924	26,866
Rent	4,800	-	6,200
Telephone	700	1,541	1,784
Travel	10,750	4,847	6,423
Truck expenses and fuel	5,000	2,692	1,417
Vehicle	8,320	8,320	9,820
Wages and benefits	235,450	174,110	176,839
	318,644	280,399	254,236
Excess of revenue over expenditures	(92,062)	51,984	110,167
Surplus at beginning of year	-	200,526	79,492
Transfers			
Transfer from Fisheries TRM	-	-	10,867
Surplus at end of year	-	252,510	200,526

Fisheries

The Aquatics Resources Coordinator, his assistant and two part-time fisheries guardians are the staff under this program. They monitor fisheries activities, participate in watershed restoration projects, assess referrals, and do various types of marine sampling.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Forest and Range Agreement Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue	\$	\$	\$
Province of B.C.	443,011	332,259	435,924
Expenditures	-	-	-
Excess of revenue over expenditures	443,011	332,259	435,924
Surplus at beginning of year	-	1,389,437	1,363,160
Transfers			
Transfer to Natural Resources	(409,647)	(315,577)	(409,647)
Surplus at end of year	33,364	1,406,119	1,389,437

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Forestry Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	-	-	-
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	3,323	3,323
Surplus at end of year	-	3,323	3,323

Forestry

The Nation has a Registered Professional Forester on staff who works as a member of the Natural Resources team. They review all development applications from logging companies and other proponents whose activities will impact the Traditional Territory. They help to develop forestry policies and oversee much of the fieldwork done in the Territory.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Natural Resources Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Rental Revenue	26,520	26,720	28,020
Chargebacks	26,600	26,600	28,500
Fisheries & Oceans	-	2,983	31,300
Sundry	750	1,142	882
Other Grants	-	-	5,800
Eco Trust	-	-	1,156
	53,870	57,445	95,658
Expenditures			
Boat expenses	3,000	11,512	700
Consultant fees	-	367	28,400
Equipment	1,000	-	-
Insurance	13,288	13,629	10,488
Materials & Supplies	16,400	14,280	6,286
Office services	50,987	50,987	56,843
Property Taxes	-	-	3,426
Rent	12,400	12,899	-
Telephone	2,500	1,982	1,647
Travel	5,750	1,492	4,350
Vehicle	4,000	5,603	6,501
Wages and benefits	283,227	261,224	196,106
	392,552	373,975	314,747
Deficiency of revenue over expenditures	(338,682)	(316,530)	(219,089)
Surplus at beginning of year	-	207,609	19,526
Transfers			
Transfer from Forest & Range Agreement	409,647	315,577	409,647
Transfer from Capacity Initiative	-	-	21,525
Transfer to Capital Reserve	(25,000)	(25,000)	(24,000)
Surplus at end of year	45,965	181,656	207,609

Natural Resources

Natural resources staff work on issues relating to the island and waters within the Nation's traditional territory. Their work supports treaty negotiations and is also focused on creating economic opportunities from the resources in our territory. Their work consists of land use planning, mapping, on the ground field work and business planning.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Gwa'ni Hatchery Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Fisheries & Oceans	321,934	321,968	321,934
Miscellaneous Revenue	16,500	16,500	16,500
Sundry	-	658	2,350
Other Federal Grants	-	-	25,000
	338,434	339,126	365,784
Expenditures			
Boat fuel and other related costs	2,000	1,246	2,190
Capital purchases	-	21,538	1,305
Contractors	5,000	5,845	-
Dry suit rental	2,250	1,100	725
Equipment	2,500	20,558	1,161
Fish food	6,000	-	5,305
Food fish expense	20,000	5,322	14,871
Gas and Oil - Fuel	13,000	13,967	8,805
Insurance, licenses and dues	11,000	8,899	14,297
Lake Fertilization	38,000	32,909	-
Materials & Supplies	9,250	11,629	14,837
Office services	37,228	37,228	46,780
Repairs and maintenance	19,500	7,019	9,736
Telephone	4,325	323	3,138
Travel	2,400	2,688	2,401
Utilities	11,450	15,223	14,548
Vehicle Lease and Rental	48,000	57,759	50,287
Wages and benefits	10,750	10,750	16,200
	176,447	224,753	185,044
	419,100	478,756	391,630
Deficiency of revenue over expenditures	(80,666)	(139,630)	(25,846)
Deficit at beginning of year	-	(95,521)	(123,875)
Transfers			
Transfer from Oil Spill Response	-	5,000	-
Transfer to Natural Resources	(7,650)	(7,650)	(5,800)
Transfer from Business Resources	-	50,000	60,000
Deficit at end of year	(88,316)	(187,801)	(95,521)

Gwa'ni Hatchery

The hatchery is located just upstream of the highway bridge, on the east bank of the Nimpkish River. Staff rear Chum, Sockeye, Coho and Chinook salmon. The hatchery was built in 1992 and includes a laboratory, 12 concrete ponds and a building covering 24 cap troughs. An aeration tower, outflow piping, incubators, intermediate rearing ponds, four large well pumps, a backup generator and a river intake make up the rest of the facility. Hatchery staff work with the Nimpkish Resource Management Board on joint projects.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Treaty Related Measures Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Miscellaneous Revenue	-	1,788	-
Expenditures			
Consultant fees	-	2,902	-
Meeting costs	-	663	-
	-	3,565	-
Deficiency of revenue over expenditures	-	(1,777)	-
Surplus at beginning of year	-	13,505	13,505
Surplus at end of year	-	11,728	13,505

Treaty Related Measures

Both the provincial and federal governments provided funding to allow the Nation to conduct natural resource inventory and economic development feasibility studies in the fields of forestry, mining, tourism, energy, agriculture, commercial/retail development and government structure development. Project deliverables included a conference on mining, detailed air photos of selected portions of 'Namgis territory and feasibility reports prepared by EcoTrust Canada.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Capacity Initiative Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018 Budget	2018 Actual	2017 Actual
		\$	\$	\$
Revenue				
Indigenous and Northern Affairs Canada				
Capacity Initiative		-	62,134	96,087
Expenditures				
Contractors		23,566	22,990	44,507
Equipment		1,500	1,293	-
Materials & Supplies		500	-	6,277
Meeting costs		1,500	1,200	800
Office services		1,810	1,810	2,202
Travel		4,883	-	100
Wages and benefits		14,375	10,379	19,809
		48,134	37,672	73,695
Excess of revenue over expenditures		(48,134)	24,462	22,392
Surplus at beginning of year		-	987	120
Transfers				
Transfers		-	-	(21,525)
Transfer to Natural Resources		-	(14,000)	-
Surplus at end of year		-	11,449	987

Capacity Initiative

This project allows the training and development of the 'Namgis vision in managing the Nation's territory, for implementation and management of the resources; improve the ability to identify and assess resources available, and improve forest management within the Nation's territory.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

TRM - Human Resource Plan Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Aboriginal Affairs and Northern Development Canada	11,000	11,000	-
TRM Human Resource Plan			
Expenditures			
Consultant fees	11,000	12,034	-
Deficiency of revenue over expenditures	-	(1,034)	-
Deficit at beginning of year	-	(3,896)	(3,896)
Deficit at end of year	-	(4,930)	(3,896)

TRM - Human Resource Plan

'Namgis received Treaty Related Measures funding for the development of a 'Namgis Human Resources plan action for Post-Treaty governance. The work to develop the plan carries over to 2016.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Community Planning Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Deficit at beginning of year	-	(1,531)	(1,531)
Deficit at end of year	-	(1,531)	(1,531)

Community Planning

The Nation is developing a 'Yalis comprehensive community plan. The home community of the 'Namgis First Nation is the community of 'Yalis. The intent of the plans are to develop a framework to be used for the sustainable growth of the Nation.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Closed Containment Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	1,186,365	1,186,365
Surplus at end of year	-	1,186,365	1,186,365

Closed Containment

Operations started in 2013 for the Closed Containment recirculation aquaculture system (RAS) for Atlantic Salmon.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Economic Alternative Net Fishing Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures			
Office services	-	-	283
Deficiency of revenue over expenditures	-	-	(283)
Deficit at beginning of year	-	(3,631)	(2,467)
Transfers			
Transfers	-	-	(881)
Transfer from Economic Development	-	3,631	-
Deficit at end of year	-	-	(3,631)

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Fisheries TRM Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	27,993	27,993	85,468
Expenditures			
Consultant fees	16,480	15,560	60,298
Contractors	-	-	5,955
Materials & Supplies	500	-	-
Meeting costs	9,680	382	4,241
Office services	1,333	1,333	4,070
Recovery of prior year funding	-	5,467	-
	27,993	22,742	74,564
Excess of revenue over expenditures	-	5,251	10,904
Surplus at beginning of year	-	5,425	5,388
Transfers	-	-	(10,867)
Surplus at end of year	-	10,676	5,425

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Wild Salmon Ecosystem Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Deficit at beginning of year	-	-	(881)
Transfers			
Transfer from Economic Alternative Net Fishing	-	-	881
Surplus at end of year	-	-	-

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

**Northern Goshawk Strategy
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures			
Materials & Supplies	-	-	1,370
Office services	-	-	17
	-	-	1,387
Deficiency of revenue over expenditures	-	-	(1,387)
Surplus at beginning of year	-	-	1,387
Surplus at end of year	-	-	-

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Oil Spill Response Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Other Federal Grants	9,050	9,051	341,877
Expenditures			
Bad debts	-	25,061	-
Boat expenses	-	-	1,853
Capital purchases	37,000	21,758	-
Consultant fees	-	-	145,012
Materials & Supplies	9,800	2,069	-
Office services	996	6,246	33,644
Travel	20,000	5,844	414
Wages and benefits	3,776	3,239	20,884
	71,572	64,217	201,807
Excess (deficiency) of revenue over expenditures	(62,522)	(55,166)	140,070
Surplus at beginning of year	-	140,070	-
Transfers			
Transfer to Gwa'ni Hatchery	-	(5,000)	-
Surplus at end of year	-	79,904	140,070

Oil Spill Response

Oil Spill Response and Recovery is a guardian-like activity that Namgis Natural Resource Department has participated in since 2001. Since 2007 Namgis has had a contract with Western Canada Marine Response Corporation (WCMRC) to provide trained and experienced logistical support (vessel & personnel) to assist in Marine Spill Response Services.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Land Management Code Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	-	-	30,405
Other Federal Grants	112,000	38,000	37,000
	112,000	38,000	67,405
Expenditures			
Consultant fees	83,500	62,491	3,654
Environmental assessment	-	-	26,071
Office services	10,500	5,250	11,375
Professional fees	-	835	-
Rent	-	-	100
	94,000	68,576	41,200
Excess (deficiency) of revenue over expenditures	18,000	(30,576)	26,205
Surplus at beginning of year	-	26,205	-
Surplus (deficit) at end of year	-	(4,371)	26,205

Land Management Code

In 2016 Namgis entered into an Implementation Agreement to be added on to the First Nations Land Management Regime. This program allows the Nation to develop and ratify a Land Code that would remove Indian Act jurisdiction from Namgis Reserve Lands.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Recognition of Indigenous Rights and Self-Determination Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	-	250,000	-
Expenditures			
Consultant fees	-	9,892	-
Materials & Supplies	-	59	-
Meeting costs	-	500	-
Office services	-	27,500	-
Travel	-	831	-
	-	38,782	-
Excess of revenue over expenditures	-	211,218	-
Surplus at beginning of year	-	-	-
Surplus at end of year	-	211,218	-

Recognition of Indigenous Rights and Self-Determination

Namgis engaged in exploratory discussions with Canada June 13, 2017. Discussions of priorities and issues will take place at the federal Recognition of Indigenous Rights and Self-determination table

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Revolving Housing Fund Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada	89,401	84,901	-
Major Repairs and Renovations	321,122	293,377	338,311
Recovery from First Nation members	76,188	44,052	45,492
Houses Rent	42,734	41,876	41,037
Yalis Apartments Rent	-	19,190	18,590
Triplex Rent	-	12,696	12,696
Duplex Rent	-	9,893	-
CMHC HASI	599	4,454	632
Interest income	-	-	110,332
CMHC RRAP	530,044	510,439	567,090
Expenditures			
Bad debts	-	4,219	15,692
Construction costs	105,000	97,601	483,637
Contribution to (from) Old Social Housing	6,036	3,165	1,205
Insurance, licenses and dues	113,230	120,034	109,358
Interest and bank charges	1,700	1,671	1,468
Loan repayments	-	-	81
NAHS renovations	89,401	101,216	-
Office services	58,305	58,305	55,484
Professional fees	10,000	3,165	1,801
Repairs and maintenance	108,000	107,563	43,113
Residential Rehabilitation Assistance Program	-	-	108,528
Sundry	900	1,350	1,710
Utilities and telephone	660	250	-
	493,232	498,539	822,077
Excess (deficiency) of revenue over expenditures	36,812	11,900	(254,987)
Surplus at beginning of year	-	1,005,133	1,260,120
Surplus at end of year	-	1,017,033	1,005,133

Revolving Housing Fund

In 1967 the membership set up the Revolving Housing loan fund. It is administered by the Housing Committee. After a house is built for a First Nation member using money from the loan fund, the member then pays the fund back over twenty-five years. The Capital Projects Coordinator oversees the construction of new housing units, and the Housing Administrator oversees the ongoing running of the program once the houses are built.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Tl'isalagi'lakw School-Capital Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
First Nation Education Steering Committee	-	10,191	-
Expenditures			
Equipment	-	9,932	9,541
Excess (deficiency) of revenue over expenditures	-	259	(9,541)
Surplus (deficit) at beginning of year	-	5,723	(2,736)
Transfers			
Transfer from Tl'isalagi'lakw School	9,000	9,000	18,000
Surplus at end of year	9,000	14,982	5,723

Tl'isalagi'lakw School-Capital

Each year Aboriginal Affairs and Northern Development Canada provides a small amount of funding to purchase small capital items for the school such as computers, printers, shelving and other items.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Capital Projects Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Indigenous and Northern Affairs Canada			
Water Systems	152,552	118,291	327,165
Residential School	-	260,000	-
Roads and Bridges	-	74,997	-
	152,552	453,288	327,165
Expenditures			
Engineering and construction	152,552	115,619	152,125
Recovery of prior year funding	-	262,672	-
Repairs and maintenance	-	74,997	107,428
	152,552	453,288	259,553
Excess of revenue over expenditures	-	-	67,612
Surplus (deficit) at beginning of year	-	2,737	(64,875)
Surplus at end of year	-	2,737	2,737

Capital Projects

The Capital Projects Coordinator oversees all capital projects. Large capital projects, such as new building construction, are usually recorded in separate programs to make it easier for the Coordinator to track and monitor the projects.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Capital Reserve Schedule of Operations and Accumulated Surplus

F for the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	-	-	-
Expenditures			
Capital purchases	-	4,677	156,781
Equipment	21,866	13,595	-
	21,866	18,272	156,781
Deficiency of revenue over expenditures	(21,866)	(18,272)	(156,781)
Surplus at beginning of year	-	1,936,038	1,910,503
Transfers			
Capital Reserve Transfer from T-School O&M	20,000	20,000	25,000
Capital Reserve Transfer from Sewage Treatment Plant	30,000	30,000	30,000
Capital Reserve Transfer from Treatment Centre	15,441	15,441	15,441
Capital Reserve Transfer from Band Buildings	11,000	11,000	11,000
Capital Reserve Transfer from School Bus	10,000	10,000	10,000
Capital Reserve Transfer from Forestry Crew (CMT)	5,375	5,375	5,375
Capital Reserve Transfer from Rec Centre O&M	7,500	7,500	7,500
Capital Reserve Transfer from Excavator	8,000	8,000	20,000
Capital Reserve Transfer from Dental Clinic	-	-	11,000
Capital Reserve Transfer from Health Centre O&M	10,000	10,000	10,000
Capital Reserve Transfer from Delegated Child Welfare	5,000	5,000	5,000
Capital Reserve Transfer from Amillas	5,000	5,000	5,000
Capital Reserve Transfer from Fisheries Activities	-	-	7,000
Capital Reserve Transfer from Natural Resources	25,000	25,000	10,000
Capital Reserve Transfer from Hatchery	-	-	10,000
Capital Reserve Transfer from Campsite Management	5,000	5,000	-
Capital Reserve transfer from Teacherage	5,000	5,000	-
Surplus at end of year	140,450	2,080,082	1,936,038

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Orca Sand and Gravel Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Share of net income (loss) - Orca Sand & Gravel Limited Partnership	-	397,522	(164,934)
Polaris cost recoveries	-	2,000	61,000
	-	399,522	(103,934)
Expenditures			
Contractors	-	20,853	54,722
Professional services	-	2,000	5,030
	-	22,853	59,752
Excess (deficiency) of revenue over expenditures	-	376,669	(163,686)
Deficit at beginning of year	-	(7,442,976)	(7,279,290)
Deficit at end of year	-	(7,066,307)	(7,442,976)

Orca Sand and Gravel

In April 2005 the Nation and Polaris Minerals Corporation formed the Orca Sand & Gravel (OSG) Limited Partnership (LP). The LP began constructing the OSG pit and marine loading facility in February 2006 and the first shipment of product was made in March 2007. The gravel pit is adjacent to the Cluxewe River. Salary costs for 'Namgis members hired temporarily by OSG are shown on this schedule.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Kwagis Power Limited Partnership Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Share of net income(loss) - Kwagis Power Limited Partnership	-	3,295,750	2,415,000
Province of B.C.	-	200,000	100,000
	-	3,495,750	2,515,000
Expenditures			
Contractors	-	415	371
Interest and bank charges	-	20	20
Interest on long-term debt	-	67,294	128,525
Miscellaneous	-	-	2,126
	-	67,729	131,042
Excess of revenue over expenditures	-	3,428,021	2,383,958
Surplus at beginning of year	-	6,001,229	4,054,766
Transfers			
Transfer to Business Resources	-	(499,990)	(437,495)
Surplus at end of year	-	8,929,260	6,001,229

Kwagis Power Limited Partnership

In October 2006 the Nation and Brookfield Renewable Power Inc. created the Kwagis Power Limited Partnership in order to plan and develop a 50 megawatt run-of-river hydroelectric generating facility on the Kokish River. Brookfield reimburses the Nation for all costs incurred in advancing the project.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Ati Resources Limited Partnership and Corporation Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenue			
Share of income of Ati Resources Corporation	-	121	-
Share of income of Ati Resources Limited Partnership	-	1,206,193	(1,351)
	-	1,206,314	(1,351)
Expenditures	-	-	-
Excess (deficiency) of revenue over expenditures	-	1,206,314	(1,351)
Surplus at beginning of year	-	704,958	1,706,309
Transfers	-	-	(1,000,000)
Surplus at end of year	-	1,911,272	704,958

Ati Resources Limited Partnership and Corporation

Under the Forest and Range Agreement (R-54) the Nation secured the rights to harvest 228,000 cubic metres of timber in Tree Farm License (TFL) 37 and 182,000 cubic metres of timber in the Kingcome Timber Supply Area. Only the TFL 37 228,000 cubic metres can be logged profitably. In 2007 the Nation created Ati Resources Limited Partnership to carry out logging operations. The Nation is working with a forestry consulting firm to identify specific cut blocks that can be logged profitably.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Gas Station Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
Revenue			
Sales	406,000	390,363	364,432
Expenditures			
Audit & Accounting fees	10,800	10,800	10,800
Contractors	3,000	480	960
Cost of goods sold	323,750	294,160	268,762
Equipment	4,873	4,872	7,081
Insurance	7,261	7,262	6,736
Interest and bank charges	2,900	2,708	2,435
Materials & Supplies	1,000	1,134	574
Office services	10,900	10,900	10,900
Repairs and maintenance	4,986	7,478	1,144
Training	230	-	-
Utilities	435	795	773
Wages and benefits	43,300	43,155	43,604
	413,435	383,744	353,769
Excess of revenue over expenditures	(7,435)	6,619	10,663
Deficit at beginning of year	-	(7,427)	(18,090)
Deficit at end of year	-	(808)	(7,427)

Gas Station

In September 2009 the Nation opened an on-reserve gas station. It is open three hours per day six days per week.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Kuterra Limited Partnership Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Sustainable Development Technology Canada	-	-	890,000
Tides Canada	-	-	50,000
Share of net loss from Kuterra Limited Partnership	-	(345,442)	40,933
	-	(345,442)	980,933
Expenditures			
Contribution to Related Entities	-	-	940,000
Contractors	-	15,212	-
	-	15,212	940,000
Excess (deficiency) of revenue over expenditures	-	(360,654)	40,933
Deficit at beginning of year	-	(2,653,451)	(2,694,384)
Deficit at end of year	-	(3,014,105)	(2,653,451)

Kuterra Limited Partnership

In 2012 'Namgis First Nation set up this Limited Partnership to construct and operate a land based, closed containment recirculating aquaculture system.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Namgis Excavating LP Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures			
Contractors	-	-	2,801
Deficiency of revenue over expenditures	-	-	(2,801)
Surplus (deficit) at beginning of year	-	(2,679)	122
Deficit at end of year	-	(2,679)	(2,679)

Namgis Excavating LP

'Namgis Excavating Limited Partnership is a partnership between 'Namgis First Nation and Lemare Logging Ltd. The partnership was created in order to create job opportunities for 'Namgis by securing work on the Kokish River Hydroelectric Project.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Mama'omas Limited Partnership Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Share of income from Mama'omas Limited Partnership	-	83,353	129,918
Expenditures	-	-	-
Excess of revenue over expenditures	-	83,353	129,918
Surplus at beginning of year	-	296,544	166,626
Surplus at end of year	-	379,897	296,544

Mama'omas Limited Partnership

In 2012-13 the Department of Fisheries and Oceans, through the Pacific Integrated Commercial Fisheries Initiative (PICFI), granted access to \$2.2 million of commercial fishing licenses for various species to Mama'omas Enterprises Inc., which is wholly owned by 'Namgis First Nation. PICFI then provided \$140,000 to get fishers trained and certified, and to help Mama'omas implement its business plan.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Danyas GP Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Share of net income(loss) of enterprises	-	17,041	1,440,428
Expenditures			
Contractors	-	-	33,331
Excess of revenue over expenditures	-	17,041	1,407,097
Surplus at beginning of year	-	708,993	201,896
Transfers	-	-	(900,000)
Surplus at end of year	-	726,034	708,993

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

**Social Housing Fund - Pre-1997 ("Old")
Schedule of Financial Position**

	March 31	2018	2017
		\$	\$
Financial Assets			
Cash and term deposits		125,988	128,218
Restricted cash and deposits		37,565	33,807
Accounts receivable		2,265	1,409
		165,818	163,434
Liabilities			
Accounts payable		3,567	3,552
Reserves		21,239	17,481
Long-term debt		20,907	33,804
Due to own funds		120,474	121,863
		166,187	176,700
Net debt		(369)	(13,266)
Non-financial Assets			
Capital assets		61,458	74,355
Accumulated Surplus		61,089	61,089
Accumulated Surplus			
Deficit		(8,462)	(8,462)
Investment in capital assets		69,551	69,551
		61,089	61,089

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Social Housing Fund - Pre-1997 ("Old") Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Rental income	19,580	19,580	19,367
Canada Mortgage and Housing Corporation	22,644	22,644	12,409
Contributions from Band	2,797	3,165	1,205
Interest income	47	60	56
	45,068	45,449	33,037
Expenditures			
Administration	1,800	1,923	1,923
Amortization	13,407	12,897	12,666
Audit fees	3,000	3,700	3,500
Insurance, licenses and dues	2,452	2,429	1,138
Interest on long-term debt	-	490	721
Repairs and maintenance	1,338	746	446
Retrofit expenses	19,636	19,829	9,208
Transfer to replacement reserve	3,435	3,435	3,435
	45,068	45,449	33,037
Excess of revenue over expenditures	-	-	-
Deficit at beginning of year	-	(8,462)	(8,462)
Transfers			
Deficit at end of year	-	(8,462)	(8,462)

Social Housing Fund - Pre-1997 ("Old")

"Old" Social Housing units were constructed with funds borrowed from financial institutions pursuant to Section 95 of the Nation Housing Act ("NHA"), under the Pre-1997 On-Reserve Housing Program provisions. Pursuant to the operating agreement, Canada Mortgage and Housing Corporation ("CMHC") provides a monthly interest rate subsidy. The federal government guarantees the mortgages.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Social Housing Fund - Post 1997 ("New") Schedule of Financial Position

	March 31	2018	2017
		\$	\$
Financial Assets			
Cash and term deposits		15,076	19,260
Restricted cash and deposits		112,010	120,313
Accounts receivable		15,412	18,257
		142,498	157,830
Liabilities			
Accounts payable		3,982	7,158
Due to own funds		31,844	27,405
Replacement Reserve		106,673	123,267
Long-term debt		111,508	122,986
		254,007	280,816
Net debt		(111,509)	(122,986)
Non-financial Assets			
Capital assets		375,006	386,483
Accumulated Surplus		263,497	263,497
Accumulated Surplus			
Investment in capital assets		263,497	263,497

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Social Housing Fund - Post 1997 ("New") Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$	\$	\$
Rental income	21,868	20,871	23,218
Canada Mortgage and Housing Corporation	12,362	12,362	12,362
Transfer from operating reserve	-	8,413	-
Interest income	-	3	2
	34,230	41,649	35,582
Expenditures			
Administration	3,600	3,723	3,773
Amortization	-	11,478	11,266
Audit fees	3,600	3,600	3,800
Insurance, licenses and dues	1,380	1,905	1,380
Interest on long-term debt	13,730	2,234	2,446
Repairs and maintenance	27,000	12,709	3,148
Transfer to operating reserve	3,522	-	3,769
Transfer to replacement reserve	6,000	6,000	6,000
Travel	1,928	-	-
	60,760	41,649	35,582
Excess of revenue over expenditures	(26,530)	-	-
Surplus at beginning of year	-	-	-
Surplus at end of year	-	-	-

Social Housing Fund - Post 1997 ("New")

"New" Social Housing units were constructed with funds borrowed from financial institutions pursuant to Section 95 of the National Housing Act ("NHA"), under the 1997 On-Reserve Housing Program provisions. Pursuant to the operating agreement, Canada Mortgage and Housing Corporation ("CMHC") provides a monthly subsidy for the purpose of enabling the First Nation to meet the operating costs of the project and to reduce the require revenue contribution. The federal government guarantees the mortgages.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

**Trust Fund
Schedule of Financial Position**

	March 31	2018	2017
		\$	\$
Financial Assets			
Trust Funds - Revenue		31,895	26,867
Trust Funds - Capital		2,449	2,449
Accumulated Surplus		34,344	29,316

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Trust Fund Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018	2018	2017
		Budget	Actual	Actual
		\$	\$	\$
Revenue				
BC Special		-	4,283	4,261
Interest income		-	745	549
		-	5,028	4,810
Expenditures		-	-	-
Excess of revenue over expenditures		-	5,028	4,810
Surplus at beginning of year		-	29,316	24,506
Surplus at end of year		-	34,344	29,316

Trust Fund

Funds Held in Trust by Government arise from monies derived from capital or revenue sources as outlines in Section 62 of the Indian Act. The funds and equity in the trust funds are presented on the consolidated statement of financial position. Funds are only included in revenue when the funds are received by 'Namgis First Nation.

The accompanying notes are an integral part of the financial statements

Namgis First Nation

Provision for Capital Assets Schedule of Operations and Accumulated Surplus

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
Revenue	\$ -	\$ -	\$ -
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	13,151,256	13,630,878
Surplus at end of year before other items	-	13,151,256	13,630,878
Amortization	-	(1,195,187)	(1,492,368)
Capital Purchases	-	692,364	1,012,746
Surplus at end of year	-	12,648,433	13,151,256

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

Treaty Process Schedule of Operations and Accumulated Surplus

For the year ended March 31		2018	2018	2017
	Budget	Actual	Actual	
Revenue	\$	\$	\$	\$
BC Treaty Commission	125,000	125,000	166,371	
Expenditures				
Consultant fees	93,234	78,115	78,164	
Equipment	3,000	1,121	-	
Legal & Professional fees	15,700	31,141	12,324	
Materials & Supplies	2,240	3,145	4,883	
Meeting costs	10,905	5,767	5,555	
Negotiations-Other costs	5,280	700	570	
Office services	16,618	16,618	17,750	
Rent	3,600	3,600	5,400	
Travel	10,113	10,315	7,930	
Wages and benefits	7,000	6,967	-	
	167,690	157,489	132,576	
Excess (deficiency) of revenue over expenditures	(42,690)	(32,489)	33,795	
Deficit at beginning of year	-	(9,062,870)	(9,096,665)	
Deficit at end of year	-	(9,095,359)	(9,062,870)	

Treaty Process

The First Nation is involved in negotiating an agreement with Canada and British Columbia under the Treaty Process. 80% of the funding received for this process is repayable and forms the Treaty loan. The other 20% is non-repayable or contribution funding. The loan funding is not recorded as revenue for this program, resulting in an annual deficit.

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

**Kwagis Benefit Fund
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Kwagis Power	-	49,016	50,430
Interest income	-	1,425	4
	-	50,441	50,434
Expenditures			
Donations Youth	-	17,765	11,915
Interest and bank charges	-	225	25
	-	17,990	11,940
Excess of revenue over expenditures	-	32,451	38,494
Surplus at beginning of year	-	110,456	71,962
Surplus at end of year	-	142,907	110,456

The accompanying notes are an integral part of the financial statements

'Namgis First Nation

**Orca Sand and Gravel Benefit Fund
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2018	2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Transfer from Orca Sand & Gravel LP	-	499,900	805,565
Interest income	-	12,183	56
	-	512,083	805,621
Expenditures			
Interest and bank charges	-	300	25
	-	511,783	805,596
Excess of revenue over expenditures	-	511,783	805,596
Surplus at beginning of year	-	805,596	-
Surplus at end of year	-	1,317,379	805,596

Orca Sand and Gravel Benefit Fund

A community benefit fund was established in March, 2017. Polaris, on behalf of Orca Sand and Gravel, provide funds to this Community Benefit Fund. The structure, terms and conditions for the fund will be established in the coming months.

The accompanying notes are an integral part of the financial statements