

'NAMGIS FIRST NATION

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**CONSOLIDATED
FINANCIAL STATEMENTS**

MARCH 31, 2002

'NAMGIS FIRST NATION

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the 'Namgis First Nation are the responsibility of management and have been approved by the Chief and Administrator on behalf of Council.

The financial statements have been prepared by management in accordance with generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

'Namgis First Nation maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable costs. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the First Nation's assets are appropriately accounted for and adequately safeguarded.

The 'Namgis First Nation Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council carries out this responsibility principally through its Finance Committee.

In accordance with the Nation's Financial Policies, the Finance Committee, composed of three Councillors and two other 'Namgis First Nation members, reviews the First Nation's budgets and audited financial statements and recommends their approval to Council. The Committee meets periodically with management to ensure programs are operating on budget and to discuss new initiatives, auditing matters, and financial reporting issues. The Committee also recommends the appointment of the external auditors to Council, and reviews the external auditors' report. The Committee reports its findings to the Council for consideration when approving the audited financial statements for issuance to the Members.

The financial statements have been audited by Nordahl, Craig, Cummings & Gares in accordance with Canadian generally accepted auditing standards on behalf of the Members.

Chief

Administrator

AUDITORS' REPORT

To the Members of

'Namgis First Nation

We have audited the consolidated statement of financial position of the 'Namgis First Nation as at March 31, 2002 and the consolidated statements of revenues and expenditures and cash flows and schedule of receipts and expenditures of government trust funds and other related schedules for the year then ended. These financial statements are the responsibility of the First Nation management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the First Nation as at March 31, 2002 and the results of its operations and its cash flows and receipts and expenditures of government trust funds for the year then ended in accordance with Canadian generally accepted accounting principles.

Vancouver, Canada
May 31, 2002

Chartered Accountants

NAMGIS FIRST NATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
MARCH 31, 2002

	ASSETS	<u>2002</u>	<u>2001</u>
CURRENT ASSETS			
Cash and term deposits		\$ 3,581,064	\$ 2,048,531
Accounts receivable		448,290	940,259
Inventories		4,069	3,883
Prepaid expenses		<u>113,754</u>	<u>55,972</u>
		4,147,177	3,048,645
RESTRICTED CASH AND DEPOSITS (Note 3)		188,593	175,390
FUNDS HELD IN TRUST BY GOVERNMENT (Note 4)		595,528	676,882
CAPITAL ASSETS (Note 5)		<u>17,684,522</u>	<u>17,830,464</u>
		<u>\$22,615,820</u>	<u>\$21,731,381</u>
	LIABILITIES		
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		\$ 1,079,810	\$ 745,144
Security deposits and downpayments		63,000	203,468
Current portion of deferred revenue (Note 8)		119,032	348,047
Current portion of long-term debt (Note 9)		<u>65,000</u>	<u>60,000</u>
		1,326,842	1,356,659
DEFERRED REVENUE (Note 8)		-	92,096
LONG-TERM DEBT (Note 9)		1,574,977	1,383,423
FUNDED RESERVES (Note 3)		<u>188,593</u>	<u>175,390</u>
		<u>3,090,412</u>	<u>3,007,568</u>
	FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 10)		16,935,119	17,016,902
SURPLUS (Note 11)		1,994,761	1,030,029
EQUITY IN GOVERNMENT TRUST FUNDS (Note 4)		<u>595,528</u>	<u>676,882</u>
		<u>19,525,408</u>	<u>18,723,813</u>
		<u>\$22,615,820</u>	<u>\$21,731,381</u>
FEDERAL ASSISTANCE PAYMENTS (Note 12)			
DUE FROM BAND MEMBERS (Note 13)			
COMMITMENTS (Note 14)			
CONTINGENT LIABILITIES (Note 15)			

Approved on Behalf of Council

_____ Chief

_____ Councillor

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

'NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2002

	2002	2001
REVENUES		
Government of Canada		
Indian and Northern Affairs Canada	\$ 4,519,396	\$ 4,888,534
Health Canada	2,541,994	2,150,656
Human Resources Development Canada	309,045	175,440
Fisheries and Oceans	430,935	537,881
Canada Mortgage and Housing Corporation	341,046	298,194
	8,142,416	8,050,705
Province of British Columbia	861,603	669,195
Nimpkish Fisheries Service	700,137	1,129,340
Land Claim Settlement	693,678	-
Commercial activities	327,974	319,927
Interest revenues	133,507	139,543
House loan and rental payments	633,123	428,261
Revenue Trust Fund	55,469	213,668
Capital Trust Fund	191,220	-
Other	1,246,453	1,281,347
Total Revenues	12,985,580	12,231,986
EXPENDITURES		
Housing and capital	1,574,714	2,702,768
Health care services	3,618,575	3,363,032
Education programs	2,143,500	2,241,000
Local government	1,189,269	1,232,885
Nimpkish Fisheries Service	714,660	1,115,176
Social assistance	669,965	653,955
Natural resource enhancement	799,311	825,131
Other commercial activities	317,708	262,124
Special Employment programs	562,476	320,243
Land claims	430,670	434,578
Prior year recoveries by Indian and Northern Affairs Canada	-	6,603
Total Expenditures	12,020,848	13,157,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	964,732	(925,509)
SURPLUS AT BEGINNING OF YEAR	1,030,029	1,955,538
SURPLUS AT END OF YEAR (Note 11)	\$ 1,994,761	\$ 1,030,029

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

NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2002

	2002	2001
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ 964,732	\$ (925,509)
Adjustment for:		
Amortization	64,158	52,990
Adjustment for capital and investment transactions included in operations:		
Capital assets acquired from operations	1,369,481	2,415,836
House loan repayments from members	(67,671)	(67,790)
Increase (decrease) in:		
Accounts receivable	491,969	(80,928)
Inventories	(186)	(514)
Prepaid expenses	(57,782)	7,706
Accounts payable and accrued liabilities	334,668	(118,087)
Security deposits and downpayments	(140,468)	4,835
Deferred revenue	(321,111)	(59,051)
 Cash flows from operating activities	<u>2,637,790</u>	<u>1,229,488</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	260,710	306,310
Repayment of long-term debt	(64,156)	(52,991)
Decrease in funds held in trust	(81,354)	(167,231)
House loan repayments from members	67,671	67,790
 Cash flows from financing activities	<u>182,871</u>	<u>153,878</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of capital assets	(1,369,481)	(2,415,836)
Transfers to Reserves	13,203	25,866
 Cash flows used in investing activities	<u>(1,356,278)</u>	<u>(2,389,970)</u>
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,464,383	(1,006,604)
 CASH AND EQUIVALENTS AT BEGINNING OF YEAR	<u>2,900,803</u>	<u>3,907,407</u>
 CASH AND EQUIVALENTS AT END OF YEAR	<u>\$ 4,365,186</u>	<u>\$ 2,900,803</u>
 REPRESENTED BY:		
Cash and term deposits	\$ 3,581,065	\$ 2,048,531
Restricted cash and deposits	188,593	175,390
Funds held in trust	595,528	676,882
	<u>\$ 4,365,186</u>	<u>\$ 2,900,803</u>

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

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2002

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for local government entities, as defined in the Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Handbook. Significant accounting policies are as follows:

a) Reporting Entity

These financial statements consolidate the assets, liabilities and results of operations for the 'Namgis First Nation ("First Nation") government and all related entities which are either owned or controlled by the First Nation. The entities that are included in the consolidated financial statements are as follows:

- 'Namgis First Nation Government
- 'Namgis First Nation Trust Funds
- 'Namgis First Nation Social Housing Program

All inter-entity assets and liabilities have been eliminated, but transactions between funds have been shown on the individual fund schedules.

b) Fund Basis of Accounting

The fund basis of accounting is followed, which results in both operating and capital expenditures being disclosed on the statements of revenue and expenditure in the year they occur. Related revenue and expenditures are grouped into funds. All funds have been amalgamated in the Consolidated Statement of Revenues and Expenditures. Details of the operations of each fund are set out in the supplementary schedules.

c) Capital Assets

The costs of new Social Housing units are not presented on the Social Housing statement of financial position until the units are completed.

The acquisition costs of capital assets and payments on capital debt are shown as expenditures in the year they occur. Acquisitions are also recorded on the statement of financial position as an addition to assets with a corresponding increase in Investment in Capital Assets. Amortization of capital assets is recorded on the statement of financial position as a reduction of capital assets with a corresponding decrease in Investment in Capital Assets.

Amortization of capital assets is as follows:

Social Housing

Social Housing houses are amortized at a rate equivalent to the annual principal reduction in related long-term debt, as required by the Canada Mortgage and Housing Corporation (C.M.H.C.). The amortization rate used approximates the estimated useful lives of the Social Housing houses.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2002

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Namgis First Nation Government

Capital assets, other than the capital assets of its Social Housing Program, are amortized over their estimated useful lives on the declining-balance method, as disclosed in Notes 5 and 6.

d) Revenue Recognition

Revenue from government funding agencies is recognized as it becomes receivable under the terms of the applicable funding agreement. Funding that is restricted by a funding agency as to its use is recognized as the funds are spent on the particular project. The total unspent portion of funding is recorded as deferred revenue.

e) Budget Figures

Draft budgets are prepared early in the fiscal year and are reviewed and approved by the appropriate boards and committees. They are then reviewed by the First Nation's Finance Committee, who recommends their adoption to Chief and Council. Later in the fiscal year, the budgets are updated to reflect funding and expenditure changes. The revised budgets go through the same approval process as the draft budgets. The committees that review the budgets include the Education Board and Health Board.

Where budget figures are missing, no budget was prepared.

f) Inventories

Inventories are valued at the lower of cost and net realizable value.

g) Financial instruments

The First Nation's financial instruments consist of cash and term deposits, accounts receivable, restricted cash and deposits, funds held in trust by government, accounts payable and accrued liabilities, security deposits and down payments and long-term debt. It is Council's opinion that the First Nation is not exposed to significant interest rate and credit risks arising from these financial instruments and that the carrying values approximate fair values.

h) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses for the year reported. Actual results could differ from those estimates.

i) Comparative Figures

Prior year's comparative amounts have been reclassified where necessary to conform to the current year's presentation.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2002

2. ECONOMIC DEPENDENCE

The First Nation receives a substantial portion of its revenues pursuant to a funding arrangement with Indian & Northern Affairs Canada.

3. RESTRICTED CASH AND DEPOSITS AND FUNDED RESERVES

Restricted cash and deposits consist of Social Housing funds held in a Replacement Reserve and in a Subsidy Surplus Reserve according to the terms of the agreement with C.M.H.C. The reserves are presented on the Statement of Funded Reserves with the Social Housing Fund financial information.

Under the terms of the agreement with C.M.H.C., the Replacement Reserve account may be credited by up to \$19,011 annually. These funds, along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by C.M.H.C. from time to time. The funds in the account may only be used as approved by C.M.H.C. Withdrawals are credited to interest first and then principal. At year end, the funds in the reserve consisted of cash and term deposits.

Under the terms of the agreement with C.M.H.C., excess Federal assistance payments received may be retained in a Subsidy Surplus Reserve up to a maximum of \$500 per unit plus interest. The reserve is to be comprised of monies deposited in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by C.M.H.C. from time to time. The funds in this account may only be used to meet future subsidy requirements of income-tested occupants over and above the maximum Federal assistance. Withdrawals are credited to interest first and then principal. At year end there were no funds in the Subsidy Surplus Reserve.

4. GOVERNMENT TRUST FUNDS

Funds Held In Trust by Government arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. They are managed by the Federal Government in accordance with Sections 63 to 69 of the Indian Act and are audited by the Auditor General of Canada. The funds and the equity in the trust funds are presented on the consolidated statement of financial position and the statement of financial position of Government Trust Funds, and are included in revenue only when the funds are received by the First Nation.

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2002

5. CAPITAL ASSETS

	%	2002		2001	
		Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	-	\$ 122,956	\$ -	\$ 122,956	\$ 122,956
Roads	4	1,763,103	433,458	1,329,645	1,374,226
Other infrastructure	4	674,942	350,623	324,319	337,832
Water and sewer	5	5,101,032	2,469,540	2,631,492	2,769,992
Buildings	10	12,983,435	5,682,489	7,300,946	7,144,718
Office furniture and equipment	10	432,490	226,716	205,774	158,022
Other equipment	20	943,770	640,150	303,620	194,097
Computer equipment	30	643,154	467,161	175,993	188,710
Vehicles	30	566,100	405,831	160,269	98,001
Work in progress	-	243,000	-	243,000	485,068
		23,473,982	10,675,968	12,798,014	12,873,622
Revolving Housing (Note 6)		5,993,964	2,105,040	3,888,924	3,895,100
Social Housing (Note 7)		1,390,507	392,923	997,584	1,061,742
		<u>\$30,858,453</u>	<u>\$13,173,931</u>	<u>\$17,684,522</u>	<u>\$17,830,464</u>

Capital assets are amortized over their estimated useful lives on the declining balance method, at the annual rates indicated. One-half of the amortization rates are applied to assets acquired during the year. Assets are not amortized in the year of disposition.

Work in progress consists of sewage treatment plant design costs and sewage and water study updates. Work in progress is not amortized.

6. NET INVESTMENT IN HOUSING PROGRAM

Old Agreement Houses

Prior to March 31, 1988, under the 'Namgis Revolving Housing Program, the First Nation would build a house for a First Nation member, who would then assume title of the home and would owe the First Nation monies equal to the costs of construction. The First Nation member would then accumulate equity in the home by repaying the initial loan. Houses built using these agreements are called "Old Agreement Houses". These houses are not amortized.

Licence to Occupy Houses

Since April 1, 1988, First Nation members are required to sign a twenty-five year "licence to occupy" housing agreement, in which case title to the house remains with the First Nation until the costs of construction are repaid in full to the Revolving Housing Program. Houses built under these agreements are called "Licence to Occupy Houses".

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2002

6. NET INVESTMENT IN HOUSING PROGRAM (Continued)

Rentals

The Revolving Housing Program also provides rental accommodation to First Nation members. First Nation owned rental stock includes two single family houses, a duplex, a triplex and three apartment buildings with thirteen apartment units. In addition, the First Nation has leased two houses and a duplex off reserve available as rental accommodation for First Nation members and non-members.

Costs incurred during the year are recorded in the Statement of Revenue and Expenditure (Schedule C-1). Program costs are also recorded on the statement of financial position under Investment in Capital Assets.

The amounts collected from the First Nation members during the year are recorded as a reduction of the above amounts. In addition, these amounts are recorded as revenue in the Statement of Revenue and Expenditure (Schedule C-1).

The net investment in the 'Namgis Revolving Housing Program represents expenditures, net of applicable amortization.

	2002	2001
Houses	\$4,730,788	\$4,478,778
Major repair projects	385,220	337,278
Lot clearing	8,034	8,034
Yalis Apartments	464,458	464,458
Rental Houses	109,671	109,671
Duplex	129,663	129,663
Triplex	129,338	129,338
Smitty's lot	36,792	36,792
	5,993,964	5,694,012
Less accumulated amortization	2,105,040	1,798,912
Net Investment in Housing Program	\$3,888,924	\$3,895,100

Capital assets of the Revolving Housing Program, other than Old Agreement Houses, are amortized over their estimated useful lives on the declining balance method, at an annual rate of 10%. One-half of the amortization rate is applied to assets acquired during the year.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2002

7. SOCIAL HOUSING CAPITAL ASSETS

	<u>2002</u>		<u>2001</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Houses - Phase I	\$ 323,625	\$184,097	\$139,528	\$ 164,639
Houses - Phase II	573,776	129,692	444,084	466,128
Houses - Phase III	244,051	24,449	219,602	225,820
Houses - Phase IV	<u>249,055</u>	<u>54,685</u>	<u>194,370</u>	<u>205,155</u>
	<u>\$1,390,507</u>	<u>\$392,923</u>	<u>\$997,584</u>	<u>\$1,061,742</u>

Amortization is provided on houses at a rate equal to the annual principal reduction of the related mortgage insured by C.M.H.C. (Note 9). The land on which the houses are situated is owned by the First Nation. The number of houses built is as follows: Phase I - 5, Phase II - 7, Phase III - 3, Phase IV - 3.

8. DEFERRED REVENUE

Funding that is restricted as to its use is recognized as revenue as funds are spent. The unspent funding is recorded as deferred revenue. Deferred revenue at March 31 is as follows:

	<u>2002</u>	<u>2001</u>
Course Development (Schedule R-24)	\$ 20,000	\$ -
House Construction (Schedule C-1)	-	299,113
'Namgis House demolition (Schedule C-3)	92,096	92,096
Physical Development Plan (Schedule C-3)	6,936	36,578
Nimpkish Heights paving (Schedule C-3)	<u>-</u>	<u>12,356</u>
	119,032	440,143
Less current portion	<u>119,032</u>	<u>348,047</u>
	<u>\$ -</u>	<u>\$ 92,096</u>

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2002

9. LONG-TERM DEBT

	2002	2001
The Scotia Mortgage Corporation mortgage payable in monthly instalments of \$2,612 including interest at 6.63% per annum, maturing July 1, 2004.	\$ 91,538	\$ 116,648
The Scotia Mortgage Corporation mortgage payable in monthly instalments of \$3,558 including interest at 6.35% per annum, maturing September 1, 2002	349,239	371,283
The Scotia Mortgage Corporation mortgage payable in monthly instalments of \$1,442 including interest at 6.75% per annum, maturing October 1, 2004.	179,051	185,269
The Royal Bank of Canada mortgage payable in monthly instalments of \$1,851 including interest at 7.53% per annum, maturing June 1, 2005.	148,260	159,045
Loan, Government of Canada (Treaty Process)	871,889	611,178
	1,639,977	1,443,423
Less current portion	65,000	60,000
	\$1,574,977	\$1,383,423

Long-term debt in the form of mortgages has been incurred to finance the Social Housing houses. Each mortgage is secured by the Government of Canada.

Principal due within each of the next five years on long-term debt is approximately as follows:

Year ending March 31,	
2003	\$ 65,000
2004	69,000
2005	72,000
2006	56,000
2007	50,000

The above repayment schedule is prepared on the basis that long-term debt maturing within the next 5 years will be refinanced under similar terms.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2002

9. LONG-TERM DEBT (Continued)

Treaty Process

The 'Namgis First Nation has signed First Nation Negotiation Support Agreements resulting in loans totalling \$871,889 as at March 31, 2002 (\$611,178 as at March 31, 2001), made by Canada for treaty negotiations. Repayment provisions for these loans are outlined in Sections 13.0 and 14.0 of the First Nations Negotiation Support Agreements. Under the Agreements, the loan advances are without interest until the loans become due and payable.

10. INVESTMENT IN CAPITAL ASSETS

	2002	2001
Balance at beginning of year	\$17,016,902	\$15,943,968
Net capital expenditure during the year	1,369,481	2,415,836
Amortization of capital assets (Note 5)	<u>(1,451,264)</u>	<u>(1,342,902)</u>
	<u>\$16,935,119</u>	<u>\$17,016,902</u>

Investment in capital assets includes amounts advanced by the 'Namgis First Nation in excess of mortgage proceeds to finance the construction of social housing units as follows:

Phase I	\$ 46,878
Phase II	94,846
Phase III	40,551
Phase IV	<u>46,110</u>
	<u>\$228,385</u>

11. SURPLUS

Surplus represents the accumulated excess of revenues over expenditures as follows:

	2002	2001
Revenue funds (summary statement of revenues and expenditures)	\$ 520,329	\$ 881,873
Capital funds (summary statement of revenues and expenditures)	<u>1,474,432</u>	<u>148,156</u>
Surplus at end of year	<u>\$1,994,761</u>	<u>\$1,030,029</u>

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2002

12. FEDERAL ASSISTANCE PAYMENTS, Social Housing

The Social Housing project has received Federal assistance through the C.M.H.C. pursuant to Section 56.1 of the National Housing Act to enable the project to provide housing to low income individuals. The amount of assistance received in 2002 was \$74,845 (2001 - \$76,095).

13. DUE FROM BAND MEMBERS

Amounts due from First Nation members under the Revolving Housing Program "Old Agreements" (Note 6) total \$515,999 and are secured by the houses to which they relate. Amounts due from First Nation members for major repair projects total \$302,979 and are unsecured.

Other (unsecured) amounts owing from First Nation members total \$49,834, summarized as follows:

Garbage	\$16,487
Moorage	4,291
Sundry	19,695
Teacherages	1,650
Travel advances	913
Utilities	<u>6,798</u>
	<u>\$49,834</u>

14. COMMITMENTS

The First Nation is committed to the following:

- a) Completion of three housing units under the 'Namgis Revolving Housing Program costing approximately \$240,000 (Schedule C-1).
- b) Environmental expenditures on the old administration building costing approximately \$90,000.
- c) Completion of the Community Physical Development Plan costing approximately \$7,000.
- d) Operating lease payments for residential housing of \$2,400 paid annually in advance. Lease expires November 30, 2006.

Unspent funding for the above commitments has been recorded as deferred revenue (Note 8).

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2002

15. CONTINGENT LIABILITIES

- a) The Department of Indian Affairs and Northern Development and Health Canada may recover certain of the program surpluses subsequent to discussion and negotiation with the First Nation. The ultimate outcome of these negotiations is not determinable at present. Consequently, no provision for potential recoverable surpluses, if any, is reflected in these financial statements.
- b) Effective January 25, 2001, the First Nation entered into a \$488,300 loan agreement with Canada Mortgage and Housing Corporation to finance the construction of a residential care facility (Hilikalas). The loan proceeds were received in the 2001 and 2002 fiscal years. The loan is forgivable over the fifteen-year term of the agreement provided the First Nation is not in default under the agreement and continues to own and use the facility as a residential care facility.

As the First Nation has and intends to continue to comply with the loan agreement, the loan has been classified as a conditional grant, with loan proceeds recognized as revenue as the funds are received under the terms of the agreement. No liability has been recorded in the financial statements.

The balance of the unrecorded, contingent loan payable as at March 31, 2002 is \$455,747 (2001 - \$222,099).

16. 'NAMGIS EDUCATION SOCIETY

The First Nation statements include the operations of the 'Namgis Education Society in order to account for education funding paid to the 'Namgis First Nation by the Department of Indian Affairs and Northern Development and the Province of British Columbia.

'Namgis Education Society oversees the operation of T'lisalagi'lakw School.

17. 'NAMGIS ENTERPRISES (Schedule R-27)

The deficit of \$50,121 was funded with monies from the Revolving Housing program. This deficit is being paid down in the amount of \$40,000 per year from the 'Namgis Administration program (Schedule R-14).

'NAMGIS FIRST NATION

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2002

REVENUE FUNDS	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>
Education (Note 16)			
Post Secondary	R-1	\$ 635,713	\$ 660,428
Local Education Agreement	R-2	645,741	645,737
School Operation and Maintenance	R-3	193,656	207,660
T'lisalagi'lakw School	R-4	593,929	508,777
School Bus	R-5	67,613	138,266
Student Assistance	R-6	14,960	8,500
School Fundraising	R-7	37,555	41,237
School Cultural Program	R-8	<u>107,903</u>	<u>115,569</u>
Sub total Education Programs		<u>2,297,070</u>	<u>2,326,174</u>
Administration			
June Sports	R-9	26,535	29,998
Employee Benefit Plans	R-10	117,326	82,092
Community Recreation	R-11	65,623	82,701
Forestry Crew	R-12	21,771	37,518
Capacity Building - Forestry	R-13	172,500	174,285
'Namgis Administration	R-14	1,090,262	976,621
Funeral Trust Funds	R-15	40,000	24,000
Aboriginal Land Claims - Specific Claims	R-16	35,469	69,054
'Namgis Buildings	R-17	69,589	72,199
Public Works	R-18	260,848	224,248
'Namgis House	R-19	63,446	64,208
Net Loft and Breakwater	R-20	15,239	29,679
Economic Development	R-21	91,875	75,201
Tobacco Outlet	R-22	85,647	65,181
Campground	R-23	-	1,336
Special Employment Programs	R-24	5,621	8,036
Nimkish Fisheries Service	R-25	700,137	714,660
Oyster Project	R-26	-	-
'Namgis Enterprises	R-27	40,000	-
Youth Centre	R-28	116,781	124,493
Head Start	R-29	109,140	109,222
Infant Development	R-30	147,868	159,031
Social Assistance Service Delivery	R-31	105,222	127,344
Social Assistance	R-32	777,267	819,321
Family Violence	R-33	46,940	48,635
National Child Benefit	R-34	86,226	88,837
Income Assistance Reform	R-35	95,616	122,925
Community Development	R-36	13,459	7,523
Training and Employment Support Initiative	R-37	101,729	98,772
Training Programs	R-38	<u>110,892</u>	<u>110,433</u>
Sub Total Administration Programs		<u>4,613,028</u>	<u>4,547,553</u>
(carried forward)		<u>6,910,098</u>	<u>6,873,727</u>

Excess (Deficiency) of Revenues Over <u>Expenditures</u>	<u>Surplus (Deficit)</u>	
	<u>March 31, 2001</u>	<u>March 31, 2002</u>
\$ (24,715)	\$ 425,647	\$ 400,932
4	1,126	1,130
(14,004)	27,441	13,437
85,152	263,897	349,049
(70,653)	23,641	(47,012)
6,460	18,933	25,393
(3,682)	15,084	11,402
<u>(7,666)</u>	<u>(380,758)</u>	<u>(388,424)</u>
<u>(29,104)</u>	<u>395,011</u>	<u>365,907</u>
(3,463)	9,508	6,045
35,234	52,131	87,365
(17,078)	(816)	(17,894)
(15,747)	-	(15,747)
(1,785)	20,739	18,954
113,641	1,044,712	1,158,353
16,000	(15,216)	784
(33,585)	(280,173)	(313,758)
(2,610)	218,415	215,805
36,600	24,919	61,519
(762)	(502,977)	(503,739)
(14,440)	(49,055)	(63,495)
16,674	156,809	173,483
20,466	182,999	203,465
(1,336)	(14,873)	(16,209)
(2,415)	2,187	(228)
(14,523)	23,191	8,668
-	(189,116)	(189,116)
40,000	(90,121)	(50,121)
(7,712)	(33,640)	(41,352)
(82)	(1,901)	(1,983)
(11,163)	27,279	16,116
(22,122)	140,339	118,217
(42,054)	102,959	60,905
(1,695)	(8,495)	(10,190)
(2,611)	(648)	(3,259)
(27,309)	70,493	43,184
5,936	50,831	56,767
2,957	17,857	20,814
459	-	459
<u>65,475</u>	<u>958,337</u>	<u>1,023,812</u>
<u>36,371</u>	<u>1,353,348</u>	<u>1,389,719</u>

'NAMGIS FIRST NATION

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2002

REVENUE FUNDS	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>
(brought forward)		<u>\$ 6,910,098</u>	<u>\$ 6,873,727</u>
Health			
Child and Family Services	R-39	110,768	150,768
Health Centre Operations and Maintenance	R-40	76,390	88,910
Social Services	R-41	31,912	88,462
Hilikalas	R-42	136,383	143,375
Alcohol and Drug Abuse Treatment Centre	R-43	630,627	630,640
Pre-Transfer Study	R-44	62,518	60,661
Dental Clinic	R-45	45,691	199,610
Physician Services	R-46	435,327	543,035
Mental Health	R-47	243,315	208,892
Health Board	R-48	553,399	288,492
Community Health	R-49	332,590	285,703
Home and Community Care	R-50	42,585	52,105
In Home Care	R-51	102,106	101,903
Patient Travel	R-52	233,852	282,802
Victim Services	R-53	53,251	91,970
Health Centre Fundraising	R-54	5,646	2,852
Aboriginal Healing	R-55	<u>-</u>	<u>-</u>
Sub Total Health Programs		<u>3,096,360</u>	<u>3,220,180</u>
Natural Resources			
Salmon Tagging and Test Fishery	R-56	9,617	15,777
Nimpkish Watershed Stewardship Project	R-57	69,500	77,939
Watershed Restoration Projects	R-58	295,258	295,595
Gwa'ni Hatchery	R-59	<u>458,806</u>	<u>425,777</u>
Sub Total Natural Resources Programs		<u>833,181</u>	<u>815,088</u>
Sub Total Revenue Funds		10,839,639	10,908,995
Treaty Process	R-60	<u>69,428</u>	<u>361,616</u>
Total Revenue Funds		<u>\$10,909,067</u>	<u>\$11,270,611</u>

Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
	March 31, 2001	March 31, 2002
\$ <u>36,371</u>	<u>\$1,353,348</u>	<u>\$1,389,719</u>
(40,000)	66,728	26,728
(12,520)	(38,590)	(51,110)
(56,550)	14,769	(41,781)
(6,992)	16,105	9,113
(13)	(8,385)	(8,398)
1,857	(4,200)	(2,343)
(153,919)	-	(153,919)
(107,708)	5,308	(102,400)
34,423	(42,999)	(8,576)
264,907	(116,574)	148,333
46,887	66,056	112,943
(9,520)	-	(9,520)
203	(203)	-
(48,950)	-	(48,950)
(38,719)	54,182	15,463
2,794	1,905	4,699
<u>-</u>	<u>-</u>	<u>-</u>
<u>(123,820)</u>	<u>14,102</u>	<u>(109,718)</u>
(6,160)	(606)	(6,766)
(8,439)	1,874	(6,565)
(337)	356	19
<u>33,029</u>	<u>23,557</u>	<u>56,586</u>
<u>18,093</u>	<u>25,181</u>	<u>43,274</u>
(69,356)	1,392,631	1,323,275
<u>(292,188)</u>	<u>(510,758)</u>	<u>(802,946)</u>
<u>\$ (361,544)</u>	<u>\$ 881,873</u>	<u>\$ 520,329</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

POST SECONDARY

SCHEDULE R-1

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.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Post Secondary Education (2360)	\$635,713	\$635,713	\$633,504
Province of British Columbia	<u>-</u>	<u>-</u>	<u>4,500</u>
	<u>635,713</u>	<u>635,713</u>	<u>638,004</u>
EXPENDITURE			
Tuition fees	222,308	168,586	130,078
Student support	490,982	430,425	382,592
Books and supplies	34,666	40,001	37,092
Travel assistance	12,100	9,836	22,535
Transfer to 'Namgis Administration (R-14)	9,580	9,580	4,725
Transfer to Special Employment Programs (R-24)	-	-	9,487
Recovered by Province of British Columbia	<u>2,000</u>	<u>2,000</u>	<u>-</u>
	<u>771,636</u>	<u>660,428</u>	<u>586,509</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(135,923)	(24,715)	51,495
SURPLUS AT BEGINNING OF YEAR	<u>425,647</u>	<u>425,647</u>	<u>374,152</u>
SURPLUS AT END OF YEAR	<u>\$289,724</u>	<u>\$400,932</u>	<u>\$425,647</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

LOCAL EDUCATION AGREEMENT

SCHEDULE R-2

School district funding for aboriginal students is paid to the First Nation directly by the Department of Indian Affairs. The First Nation has entered into a Local Education Agreement with the school district. The funding is based on an amount per student living on reserve who attends a school operated by School District #85.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Tuition Agreements (2290)	\$624,541	\$624,541	\$542,077
Transfer from School Cultural Program (R-8)	<u>21,500</u>	<u>21,200</u>	<u>-</u>
	<u>646,041</u>	<u>645,741</u>	<u>542,077</u>
EXPENDITURE			
School District #85	624,541	645,737	520,881
Transfer to School Cultural Program (R-8)	<u>-</u>	<u>-</u>	<u>21,200</u>
	<u>624,541</u>	<u>645,737</u>	<u>542,081</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	21,500	4	(4)
SURPLUS AT BEGINNING OF YEAR	<u>1,126</u>	<u>1,126</u>	<u>1,130</u>
SURPLUS AT END OF YEAR	<u>\$ 22,626</u>	<u>\$ 1,130</u>	<u>\$ 1,126</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

SCHOOL OPERATION AND MAINTENANCE

SCHEDULE R-3

This program contains all of the costs associated with heating, cleaning, and maintaining the T'lisalagi'lakw School and the six teacherages (3 duplexes).

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Schools Operation & Maintenance (2540)	\$148,108	\$148,108	\$138,839
Teacherages Operation & Maintenance (2541)	<u>17,073</u>	<u>17,073</u>	<u>16,503</u>
	165,181	165,181	155,342
Facility Rental	-	75	3,325
Teacherage Rentals	26,400	28,400	18,223
Transfer from T'lisalagi'lakw School (R-4)	<u>-</u>	<u>-</u>	<u>6,524</u>
	<u>191,581</u>	<u>193,656</u>	<u>183,414</u>
EXPENDITURE			
Salaries and benefits	29,959	28,933	83,223
Materials and supplies	15,500	4,677	15,138
Equipment purchases	-	1,017	2,436
Telephone	600	-	599
Utilities	19,500	17,628	18,163
Insurance	13,213	13,213	12,004
Repairs and maintenance	13,000	10,029	10,416
Teacherages	3,000	480	6,944
Propane	30,380	31,565	37,871
Groundskeeping	5,500	5,500	5,500
Capital Reserve Contribution	18,000	72,000	-
Transfer to School Bus (R-5)	<u>22,618</u>	<u>22,618</u>	<u>-</u>
	<u>171,270</u>	<u>207,660</u>	<u>192,294</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	20,311	(14,004)	(8,880)
SURPLUS AT BEGINNING OF YEAR	<u>27,441</u>	<u>27,441</u>	<u>36,321</u>
SURPLUS AT END OF YEAR	<u>\$ 47,752</u>	<u>\$ 13,437</u>	<u>\$ 27,441</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

T'LISALAGI'LAKW SCHOOL

SCHEDULE R-4

T'lisalagi'lakw School teaches children from nursery to grade 8. An elected Education Board oversees the school's operations, with the assistance of several sub-committees and the Principal.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Instructional Services (2280)	\$397,895	\$397,895	\$535,201
Comprehensive Educational Support Services (2318)	<u>60,266</u>	<u>97,296</u>	<u>98,081</u>
	458,161	495,191	633,282
Province of British Columbia - Ministry of Education	26,550	20,295	47,654
North Vancouver Island Aboriginal Training Society	-	4,480	6,040
Sundry	-	3,000	5,972
First Nations Education Steering Committee	59,306	70,963	44,742
First Nations Schools Association	-	-	28,005
Transfer from 'Namgis Administration (R-14)	<u>-</u>	<u>-</u>	<u>2,000</u>
	<u>544,017</u>	<u>593,929</u>	<u>767,695</u>
EXPENDITURE			
Salaries and benefits	374,210	396,132	577,821
Materials and supplies	14,000	14,930	19,045
Telephone	6,500	5,959	6,173
Library	1,000	248	758
Office supplies and sundry	3,000	3,021	3,107
Professional development	7,500	1,783	7,504
Professional services	6,500	5,163	5,309
Snack project	-	-	1,440
Recruitment	-	8,701	4,983
Co-operative Education Program	-	-	1,150
Special Projects	-	3,745	10,321
Transfer to School Operation and Maintenance (R-3)	-	-	6,524
Transfer to School Bus (R-5)	37,635	37,635	23,644
Transfer to School Cultural Program (R-8)	<u>31,460</u>	<u>31,460</u>	<u>18,876</u>
	<u>481,805</u>	<u>508,777</u>	<u>686,655</u>
EXCESS OF REVENUE OVER EXPENDITURE	62,212	85,152	81,040
SURPLUS AT BEGINNING OF YEAR	<u>263,897</u>	<u>263,897</u>	<u>182,857</u>
SURPLUS AT END OF YEAR	<u>\$326,109</u>	<u>\$349,049</u>	<u>\$263,897</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

SCHOOL BUS

SCHEDULE R-5

The school does not receive any funding for busing students so funding is transferred from the school's core funding to cover the costs of operating the bus. A new bus was purchased in February 2002.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
North Vancouver Island Aboriginal Training Society	\$ 7,360	\$ 7,360	\$ -
Transfer from T'lisalagi'lakw School (R-4)	37,635	37,635	23,644
Transfer from School Operation and Maintenance (R-3)	<u>22,618</u>	<u>22,618</u>	<u>-</u>
	<u>67,613</u>	<u>67,613</u>	<u>23,644</u>
EXPENDITURE			
Salaries and benefits	44,024	42,239	10,731
New bus purchase	-	82,138	-
Telephone	700	317	630
Travel	3,600	2,681	508
Vehicle expenses			
Insurance and licenses	3,527	3,521	3,527
Repairs and maintenance	11,000	3,902	10,568
Fuel	<u>4,500</u>	<u>3,468</u>	<u>4,319</u>
	<u>67,351</u>	<u>138,266</u>	<u>30,283</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	262	(70,653)	(6,639)
SURPLUS AT BEGINNING OF YEAR	<u>23,641</u>	<u>23,641</u>	<u>30,280</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 23,903</u>	<u>\$(47,012)</u>	<u>\$ 23,641</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

STUDENT ASSISTANCE

SCHEDULE R-6

Elementary and high school students are given financial assistance to help defray the cost of purchasing school supplies. They are also given an allowance that is based on attendance, and \$150 is provided to each graduate to help cover graduation expenses.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Ancillary Services (2291)	<u>\$14,960</u>	<u>\$14,960</u>	<u>\$15,400</u>
EXPENDITURE			
Student allowances	5,100	4,670	5,100
School supplies	4,100	3,080	4,060
Graduation clothing	<u>1,500</u>	<u>750</u>	<u>1,200</u>
	<u>10,700</u>	<u>8,500</u>	<u>10,360</u>
EXCESS OF REVENUE OVER EXPENDITURE	4,260	6,460	5,040
SURPLUS AT BEGINNING OF YEAR	<u>18,933</u>	<u>18,933</u>	<u>13,893</u>
SURPLUS AT END OF YEAR	<u>\$23,193</u>	<u>\$25,393</u>	<u>\$18,933</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

SCHOOL FUNDRAISING

SCHEDULE R-7

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

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Bingo - teachers	\$29,282	\$21,722
Canteen	1,665	1,818
Break opens	609	1,212
T'lisalagi'lakw School store	308	1,474
Year Book	-	1,060
Cultural Celebration	5,679	6,439
Library	12	-
Student Council	<u>-</u>	<u>598</u>
	<u>37,555</u>	<u>34,323</u>
EXPENDITURE		
Canteen supplies	1,396	998
Break opens	1,000	2,000
Bingo supplies	4,530	4,183
Donations and other	8,003	5,080
School programs	21,180	11,952
T'lisalagi'lakw School store purchases	371	133
Year Book	77	1,069
Cultural Celebration	4,680	5,922
Student Council	<u>-</u>	<u>1,166</u>
	<u>41,237</u>	<u>32,503</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(3,682)	1,820
SURPLUS AT BEGINNING OF YEAR	<u>15,084</u>	<u>13,264</u>
SURPLUS AT END OF YEAR	<u>\$11,402</u>	<u>\$15,084</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

SCHOOL CULTURAL PROGRAM

SCHEDULE R-8

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

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
National Association of Cultural Education	\$ 33,338	\$ 33,338	\$ 33,338
North Vancouver Island Aboriginal Training Society	12,495	24,097	7,158
Kindergarten and Nursery Fees	2,000	2,500	1,400
Industry Canada	-	900	-
First Nation Education Steering Committee	15,608	15,608	-
Transfer from Local Education Agreement (R-2)	-	-	21,200
Transfer from T'lisalagi'lakw School (R-4)	<u>31,460</u>	<u>31,460</u>	<u>18,876</u>
	<u>94,901</u>	<u>107,903</u>	<u>81,972</u>
EXPENDITURE			
Salaries and benefits	87,764	92,563	143,837
Cultural contractors	1,000	-	350
Materials and supplies	2,000	568	2,130
Professional Development	1,000	-	931
Curriculum Development	-	1,238	3,331
Transfer to Local Education Agreement (R-2)	<u>21,200</u>	<u>21,200</u>	<u>-</u>
	<u>112,964</u>	<u>115,569</u>	<u>150,579</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(18,063)	(7,666)	(68,607)
DEFICIT AT BEGINNING OF YEAR	<u>(380,758)</u>	<u>(380,758)</u>	<u>(312,151)</u>
DEFICIT AT END OF YEAR	<u>\$(398,821)</u>	<u>\$(388,424)</u>	<u>\$(380,758)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

JUNE SPORTS

SCHEDULE R-9

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

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Donations and raffles	\$ 110	\$ 1,851
Concession stand	16,620	13,954
Soccer entrance fees	7,450	6,800
Pageant	715	484
Merchandise sales	<u>1,640</u>	<u>1,810</u>
	<u>26,535</u>	<u>24,899</u>
EXPENDITURE		
Sundry	-	189
Concession stand	11,920	8,505
Soccer committee	11,804	10,882
Pageant and parade	3,569	3,267
Portable toilets	1,231	-
Merchandise purchases	<u>1,474</u>	<u>2,348</u>
	<u>29,998</u>	<u>25,191</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(3,463)	(292)
SURPLUS AT BEGINNING OF YEAR	<u>9,508</u>	<u>9,800</u>
SURPLUS AT END OF YEAR	<u>\$ 6,045</u>	<u>\$ 9,508</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

EMPLOYEE BENEFIT PLANS

SCHEDULE R-10

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 the Department of Indian Affairs.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Employee Benefits (2630)	<u>\$117,326</u>	<u>\$117,326</u>	<u>\$112,471</u>
 EXPENDITURE			
Extended benefits	21,500	17,927	19,128
Pension Plan	70,000	59,456	75,056
Administration costs	<u>4,000</u>	<u>4,709</u>	<u>3,894</u>
	<u>95,500</u>	<u>82,092</u>	<u>98,078</u>
 EXCESS OF REVENUE OVER EXPENDITURE	21,826	35,234	14,393
 SURPLUS AT BEGINNING OF YEAR	<u>52,131</u>	<u>52,131</u>	<u>37,738</u>
 SURPLUS AT END OF YEAR	<u>\$ 73,957</u>	<u>\$ 87,365</u>	<u>\$ 52,131</u>

NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

COMMUNITY RECREATION

SCHEDULE R-11

The Recreation Coordinator designs and implements recreational programs for the community. The costs of operating the recreation centre are also recorded in this schedule.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Facility Rental	\$ 5,000	\$ 5,333	1,750
Bingo Surcharge	7,800	7,800	3,650
Canteen	6,000	8,038	3,517
Fundraising	40,213	41,955	20,956
Volleyball Entrance Fees	-	2,497	-
Transfer from National Child Benefit (R-34)	-	-	15,000
	<u>59,013</u>	<u>65,623</u>	<u>44,873</u>
EXPENDITURE			
Salaries and benefits	39,210	34,990	10,105
Materials and supplies	2,400	5,187	5,101
Equipment	4,200	3,246	17,147
Telephone	1,200	1,478	885
Utilities	9,000	6,300	2,255
Insurance	4,517	4,517	1,839
Travel and Training	1,500	1,801	-
Repairs and Maintenance	2,000	4,026	-
Propane	15,000	4,727	7,606
Professional Services	-	-	180
Canteen Supplies	2,000	3,935	571
Volleyball Expenses	-	3,677	-
Special Programs	7,200	1,317	-
Capital Reserve Contribution	7,500	7,500	-
	<u>95,727</u>	<u>82,701</u>	<u>45,689</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(36,714)	(17,078)	(816)
DEFICIT AT BEGINNING OF YEAR	<u>(816)</u>	<u>(816)</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$(37,530)</u>	<u>\$(17,894)</u>	<u>\$ (816)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

FORESTRY CREW

SCHEDULE R-12

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.

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Canfor	\$19,587	\$ -
Timberwest	875	-
Truck	84	-
Other	<u>1,225</u>	<u>-</u>
	<u>21,771</u>	<u>-</u>
EXPENDITURE		
Salaries and benefits	17,580	-
Materials and supplies	335	-
Equipment	12,533	-
Travel and training	3,101	-
Truck expenses	<u>3,969</u>	<u>-</u>
	<u>37,518</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(15,747)	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$(15,747)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

CAPACITY BUILDING - FORESTRY

SCHEDULE R-13

For the past two years the First Nation has applied for and received \$75,000 each year from the Department of Indian Affairs Capacity Building Initiative. In the year ending March 31, 2002 the funds were used to train a forestry crew and a mapping technician. The Winalagalis Treaty Group also received a \$75,000 grant, which was flowed through to them.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Capacity Building Initiative (3205)	\$150,000	\$150,000	\$150,000
Province of British Columbia	-	22,500	-
Inner Coast Natural Resource Centre	-	-	6,880
Winalagalis Treaty Group	<u>-</u>	<u>-</u>	<u>3,129</u>
	<u>150,000</u>	<u>172,500</u>	<u>160,009</u>
EXPENDITURE			
Forestry Crew wages and benefits	15,000	26,485	-
Hanson Island Culturally Modified Tree Survey	-	-	30,553
Forestry Crew training expenses	1,200	4,286	-
Equipment	2,000	1,876	-
Purchase of training	18,180	22,718	-
Sundry	12,200	-	-
Winalagalis Treaty Group	75,000	75,000	75,000
Professional Services	5,000	-	-
Non-timber Forest Products Project	-	-	44,448
Winalagalis Treaty Group Tourism Opportunity Study	-	22,500	-
Transfer to Training and Employment Support Initiative (R-37)	-	-	5,269
Transfer to 'Namgis Administration (R-14)	<u>21,420</u>	<u>21,420</u>	<u>-</u>
	<u>150,000</u>	<u>174,285</u>	<u>155,270</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	-	(1,785)	4,739
SURPLUS AT BEGINNING OF YEAR	<u>20,739</u>	<u>20,739</u>	<u>16,000</u>
SURPLUS AT END OF YEAR	<u>\$ 20,739</u>	<u>\$ 18,954</u>	<u>\$ 20,739</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

'NAMGIS ADMINISTRATION

SCHEDULE R-14

'Namgis administration includes accounting, capital projects, council activities, housing administration, the membership clerk, the public works manager and technical services staff.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Support Funding (2625)	\$ 462,142	\$ 462,142	\$ 444,281
Indian Registry Administration (2042)	10,930	10,930	11,138
Professional Development (2121)	11,500	11,500	9,240
Strengthening Accountability (2914)	-	-	5,250
Training and Development (2650)	<u>4,872</u>	<u>4,872</u>	<u>-</u>
	489,444	489,444	469,909
Sundry	10,000	61,676	17,014
Interest	115,000	99,366	139,543
Office services	369,852	394,676	354,257
Nimpkish Fisheries administration	5,000	12,300	13,800
North Vancouver Island Aboriginal Training Society	-	-	14,853
Transfer from Post Secondary (R-1)	9,580	9,580	4,725
Transfer from Social Assistance Service Delivery (R-31)	1,800	1,800	1,800
Transfer from Capacity Building - Forestry (R-13)	<u>21,420</u>	<u>21,420</u>	<u>-</u>
	<u>1,022,096</u>	<u>1,090,262</u>	<u>1,015,901</u>
EXPENDITURE			
Salaries and benefits	477,996	467,166	469,961
Stationery, postage and supplies	45,000	43,054	43,770
Equipment	18,000	18,023	19,902
Telephone	11,500	12,059	11,318
Insurance	8,012	8,172	8,057
Travel and training - Staff	26,000	27,648	12,770
Rent	26,400	26,400	31,200
Sundry	5,000	3,645	4,596
Council honoraria	29,340	27,935	28,880
Professional services	100,500	121,516	63,815
Travel - Council	60,000	65,232	48,670
Annual audit	30,000	30,110	28,520
Donations	20,000	25,860	46,709
Bank charges	9,000	10,172	9,863
Bad debts	-	591	-
Transfer to 'Namgis Enterprises (R-27)	40,000	40,000	40,000
Transfer to New Buildings (C-4)	-	8,688	-
Transfer to Forestry (C-5)	-	40,350	-
Transfer to T'lisalagi'lakw School (R-4)	<u>-</u>	<u>-</u>	<u>2,000</u>
	<u>906,748</u>	<u>976,621</u>	<u>870,031</u>
EXCESS OF REVENUE OVER EXPENDITURE	115,348	113,641	145,870
SURPLUS AT BEGINNING OF YEAR	<u>1,044,712</u>	<u>1,044,712</u>	<u>898,842</u>
SURPLUS AT END OF YEAR	<u>\$1,160,060</u>	<u>\$1,158,353</u>	<u>\$1,044,712</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

FUNERAL TRUST FUNDS

SCHEDULE R-15

The immediate family of a deceased First Nation member receives \$2,000 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 by passing a resolution on the amount to be transferred by a majority of those in attendance.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Revenue Trust Fund	\$ 40,000	\$ 40,000	\$ -
EXPENDITURE			
Funerals	<u>16,000</u>	<u>24,000</u>	<u>14,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	24,000	16,000	(14,000)
DEFICIT AT BEGINNING OF YEAR	<u>(15,216)</u>	<u>(15,216)</u>	<u>(1,216)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 8,784</u>	<u>\$ 784</u>	<u>\$(15,216)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

ABORIGINAL LAND CLAIMS
- SPECIFIC CLAIMS

SCHEDULE R-16

Expenditures to negotiate 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.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Healer's Conference (2456)	\$ -	\$ -	\$ 40,000
Claims Contribution (1060)	-	-	10,500
Consultation - Canoe Gathering (2672)	-	10,000	-
Revenue Trust Fund	<u>15,469</u>	<u>15,469</u>	<u>-</u>
	15,469	25,469	50,500
Aboriginal Council of British Columbia	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>25,469</u>	<u>35,469</u>	<u>60,500</u>
EXPENDITURE			
Professional services	-	3,269	-
Rejected specific claims	2,000	668	-
First People's Foundation	-	-	10,000
Healers' Conference Documentary	-	-	30,000
U'Mista Canoe Gathering	-	10,000	-
Synod Lands	4,000	4,010	3,961
Cemetery claim I.R. #2	-	-	3,170
Whe-La-La-U	35,000	37,763	7,845
Road Encroachment I.R. #1	8,000	7,694	10,493
U'Mista Specific Claims Research	-	-	10,500
Woss Cabin	<u>-</u>	<u>5,650</u>	<u>-</u>
	<u>49,000</u>	<u>69,054</u>	<u>75,969</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(23,531)	(33,585)	(15,469)
DEFICIT AT BEGINNING OF YEAR	<u>(280,173)</u>	<u>(280,173)</u>	<u>(264,704)</u>
DEFICIT AT END OF YEAR	<u>\$(303,704)</u>	<u>\$(313,758)</u>	<u>\$(280,173)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

'NAMGIS BUILDINGS

SCHEDULE R-17

'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 new administration building, the fieldhouse, the wharfinger's hut and the public works warehouse. Other buildings like the school have separate operations and maintenance budgets.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Rent			
Bighouse	\$ 2,000	\$ 4,730	\$ 2,300
Administration building	30,240	32,640	40,440
Portable trailers	9,480	9,480	-
Council Hall	13,400	13,250	14,050
Transfer from Public Works (R-18)	9,489	9,489	4,364
Work Opportunity Program transfer from Social Assistance (R-32)	<u>-</u>	<u>-</u>	<u>2,690</u>
	<u>64,609</u>	<u>69,589</u>	<u>63,844</u>
EXPENDITURE			
Operating costs			
Administration building	27,439	30,581	27,250
Bighouse	14,111	11,973	13,494
Council Hall	9,923	10,907	8,940
'Namgis Buildings	10,604	11,226	9,131
Office services	2,400	2,400	1,200
Portable expenses	3,000	3,059	-
Professional services	-	1,053	-
Transfer to Public Works (R-18)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>68,477</u>	<u>72,199</u>	<u>61,015</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(3,868)	(2,610)	2,829
SURPLUS AT BEGINNING OF YEAR	<u>218,415</u>	<u>218,415</u>	<u>215,586</u>
SURPLUS AT END OF YEAR	<u>\$214,547</u>	<u>\$215,805</u>	<u>\$218,415</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

PUBLIC WORKS

SCHEDULE R-18

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

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Municipal Agreements (2516)	\$173,945	\$173,945	\$161,357
Sundry	-	2,228	-
Water and sewer fees	22,320	19,530	18,697
Equipment rental and other fees	32,728	33,170	62,482
Gravel sales	3,500	4,160	7,388
Garbage fees	20,736	21,315	21,680
First Nations Emergency Services Society	-	-	15,000
Transfer from 'Namgis Buildings (R-17)	1,000	1,000	1,000
Transfer from Capital Projects (C-3)	-	-	4,000
Groundskeeping fees	-	5,500	-
	<u>254,229</u>	<u>260,848</u>	<u>291,604</u>
EXPENDITURE			
Salaries and benefits	91,324	88,757	85,611
Materials and supplies	13,000	12,510	12,973
Equipment purchases	3,500	4,199	21,037
Telephone	550	905	519
Utilities	14,650	16,130	14,112
Insurance	6,054	6,241	6,213
Travel and training	2,000	733	(382)
Repairs and maintenance	19,000	9,154	12,642
Fuel	10,200	7,528	8,092
Sundry	1,000	409	1,764
Roads	2,000	1,027	1,650
Office services	2,400	2,400	-
Waste disposal	40,863	40,648	33,723
Composting Biosolids Study	1,264	1,267	13,735
Bad debts	-	5,100	-
Fire protection and dog control	13,474	14,385	15,585
Transfer to 'Namgis Buildings (R-17)	9,489	9,489	4,364
Transfer to 'Namgis House (R-19)	3,366	3,366	6,405
	<u>234,134</u>	<u>224,248</u>	<u>238,043</u>
EXCESS OF REVENUE OVER EXPENDITURE	20,095	36,600	53,561
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>24,919</u>	<u>24,919</u>	<u>(28,642)</u>
SURPLUS AT END OF YEAR	<u>\$ 45,014</u>	<u>\$ 61,519</u>	<u>\$ 24,919</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

'NAMGIS HOUSE

SCHEDULE R-19

Parts of 'Namgis House are rented out to tenants such as the Kwakiutl Territorial Fisheries Commission, North Island College and the Musgamagw Tsawataineuk Tribal Council. The First Nation uses the basement for storage.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Rent			
Programs	\$ 59,700	\$ 60,080	\$ 81,060
Transfer from Public Works (R-18)	<u>3,366</u>	<u>3,366</u>	<u>6,405</u>
	<u>63,066</u>	<u>63,446</u>	<u>87,465</u>
EXPENDITURE			
Salaries and benefits	23,112	25,457	60,279
Materials and supplies	4,500	3,166	4,300
Fuel and electricity	41,500	26,690	39,193
Insurance	2,498	1,836	2,498
Repairs and maintenance	5,000	1,059	5,569
Relocation of Portable Classrooms	-	-	44,271
Office services	<u>6,000</u>	<u>6,000</u>	<u>-</u>
	<u>82,610</u>	<u>64,208</u>	<u>156,110</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(19,544)	(762)	(68,645)
DEFICIT AT BEGINNING OF YEAR	<u>(502,977)</u>	<u>(502,977)</u>	<u>(434,332)</u>
DEFICIT AT END OF YEAR	<u>\$(522,521)</u>	<u>\$(503,739)</u>	<u>\$(502,977)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

NET LOFT AND BREAKWATER

SCHEDULE R-20

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.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Rent			
Net loft	\$ 3,000	\$ 2,800	\$ 3,000
Moorage	<u>13,500</u>	<u>12,439</u>	<u>14,600</u>
	<u>16,500</u>	<u>15,239</u>	<u>17,600</u>
EXPENDITURE			
Bad debts	-	12,048	-
Utilities	3,500	2,768	3,694
Insurance	4,909	1,903	3,022
Repairs and maintenance	4,500	8,741	1,174
Office services	1,200	1,200	1,200
Breakwater lease	1,750	1,721	1,720
Net loft expenses	<u>4,669</u>	<u>1,298</u>	<u>878</u>
	<u>20,528</u>	<u>29,679</u>	<u>11,688</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(4,028)	(14,440)	5,912
DEFICIT AT BEGINNING OF YEAR	<u>(49,055)</u>	<u>(49,055)</u>	<u>(54,967)</u>
DEFICIT AT END OF YEAR	<u>\$(53,083)</u>	<u>\$(63,495)</u>	<u>\$(49,055)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

ECONOMIC DEVELOPMENT

SCHEDULE R-21

The Assistant 'Namgis Administrator, who also serves as the Personnel Manager, is paid out of this program. A portion of the budget is devoted to paying for First Nation members to get vocational skills training in areas such as first aid.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Musgamagw Tribal Council	\$ 91,275	\$ 91,275	\$ 91,790
Sundry	<u>600</u>	<u>600</u>	<u>600</u>
	<u>91,875</u>	<u>91,875</u>	<u>92,390</u>
EXPENDITURE			
Salaries and benefits	49,903	51,102	48,994
Materials and supplies	500	-	(49)
Equipment purchases	500	500	892
Telephone	1,600	493	1,497
Travel and training	3,000	688	1,420
Professional services	4,000	-	2,601
Office rent	2,640	2,640	2,640
Office services	9,100	9,096	9,400
Sundry	4,000	5,383	5,638
Occupational skill training	<u>14,500</u>	<u>5,299</u>	<u>2,454</u>
	<u>89,743</u>	<u>75,201</u>	<u>75,487</u>
EXCESS OF REVENUE OVER EXPENDITURE	2,132	16,674	16,903
SURPLUS AT BEGINNING OF YEAR	<u>156,809</u>	<u>156,809</u>	<u>139,906</u>
SURPLUS AT END OF YEAR	<u>\$158,941</u>	<u>\$173,483</u>	<u>\$156,809</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

TOBACCO OUTLET

SCHEDULE R-22

The tobacco outlet is located in the Administration Building. Tax free tobacco products are sold to those with status cards.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Tobacco sales	\$ 85,000	\$ 85,647	\$ 83,326
EXPENDITURE			
Office services	8,500	8,565	8,313
Purchases	<u>60,285</u>	<u>56,616</u>	<u>56,082</u>
	<u>68,785</u>	<u>65,181</u>	<u>64,395</u>
EXCESS OF REVENUE OVER EXPENDITURE	16,215	20,466	18,931
SURPLUS AT BEGINNING OF YEAR	<u>182,999</u>	<u>182,999</u>	<u>164,068</u>
SURPLUS AT END OF YEAR	<u>\$199,214</u>	<u>\$203,465</u>	<u>\$182,999</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

CAMPGROUND

SCHEDULE R-23

Gwakawe campground is located on the shore behind the Bighouse, by Grassy Point. In the summer the campground is operated by a First Nation member.

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Camping fees	\$ -	\$ 100
EXPENDITURE		
Telephone	-	33
Utilities	1,165	831
Insurance	<u>171</u>	<u>152</u>
	<u>1,336</u>	<u>1,016</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(1,336)	(916)
DEFICIT AT BEGINNING OF YEAR	<u>(14,873)</u>	<u>(13,957)</u>
DEFICIT AT END OF YEAR	<u>\$(16,209)</u>	<u>\$(14,873)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

SPECIAL EMPLOYMENT PROGRAMS

SCHEDULE R-24

Short-term work projects involving more than one person are recorded in this program.

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Indian and Northern Affairs Canada		
Course Development (2350)	\$ 20,000	\$ -
Musgamagw Tsawataineuk Tribal Council	5,000	-
North Vancouver Island Aboriginal		
Training Society	-	29,465
Sundry	-	501
Transfer from Post Secondary (R-1)	-	9,487
Work Opportunity Program transfer from		
Social Assistance (R-32)	621	1,241
Less: Deferred revenue at end of year	<u>(20,000)</u>	<u>-</u>
	<u>5,621</u>	<u>40,694</u>
EXPENDITURE		
Salaries and benefits	2,970	24,028
Materials and supplies	-	461
Mushroom harvesting	-	9,349
Trail sign project	2,230	-
Recovered by North Vancouver Island		
Aboriginal Training Society	<u>2,836</u>	<u>-</u>
	<u>8,036</u>	<u>33,838</u>
(DEFICIENCY) EXCESS OF REVENUE OVER		
EXPENDITURE	(2,415)	6,856
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>2,187</u>	<u>(4,669)</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (228)</u>	<u>\$ 2,187</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

NIMPKISH FISHERIES SERVICE

SCHEDULE R-25

The Comptroller's Assistant provides accounting services for fish boat skippers, for a fee. The fees are recorded in 'Namgis Administration (R-14). The total value of the fish bought and sold by Nimpkish Fisheries is recorded in this schedule.

	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE		
Receipts from fishing companies	\$ 700,137	\$1,129,340
EXPENDITURE		
Payments to fishermen	<u>714,660</u>	<u>1,115,176</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(14,523)	14,164
SURPLUS AT BEGINNING OF YEAR	<u>23,191</u>	<u>9,027</u>
SURPLUS AT END OF YEAR	<u>\$ 8,668</u>	<u>\$ 23,191</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

OYSTER PROJECT

SCHEDULE R-26

The First Nation used to operate an oyster farm in Booker Lagoon. This deficit is all that remains of the project.

	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE	\$ -	\$ -
EXPENDITURE	<u>-</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	-
DEFICIT AT BEGINNING OF YEAR	<u>(189,116)</u>	<u>(189,116)</u>
DEFICIT AT END OF YEAR	<u>\$(189,116)</u>	<u>\$(189,116)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

'NAMGIS ENTERPRISES

SCHEDULE R-27

The First Nation used to operate a shipyard and Nagilas Lounge. This deficit is all that remains of these projects. The deficit is being paid down by annual transfers of \$40,000 from 'Namgis Administration.

	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE		
Transfer from 'Namgis Administration (R-14)	\$ 40,000	\$ 40,000
 EXPENDITURE	 _____ -	 _____ -
 EXCESS OF REVENUE OVER EXPENDITURE	 40,000	 40,000
 DEFICIT AT BEGINNING OF YEAR	 <u>(90,121)</u>	 <u>(130,121)</u>
 DEFICIT AT END OF YEAR	 <u>\$ (50,121)</u>	 <u>\$ (90,121)</u>

'NAMGIS ENTERPRISES (Note 17)

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

YOUTH CENTRE

SCHEDULE R-28

The youth and teen programs serve school age youth and are broken into pre-teen and teenaged components. Both the youth and teen programs use the youth centre building.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada			
Brighter Futures	\$ 44,000	\$ 44,000	\$ 44,000
Solvent Abuse	12,997	12,997	15,324
Province of British Columbia	3,100	2,577	3,866
North Vancouver Island Aboriginal Training Society	35,726	18,726	8,597
Human Resource Development Canada	2,882	2,882	-
Royal Roads University	2,900	2,900	-
First Nations Schools Association	13,782	13,782	15,422
Social Assistance Camp Fees	1,400	1,400	-
Work Opportunity Program transfer from Social Assistance (R-32)	6,408	6,317	2,259
Transfer from National Child Benefit (R-34)	5,000	5,000	4,000
Transfer from Community Development (R-36)	1,200	1,200	-
Transfer from Income Assistance Reform (R-35)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>134,395</u>	<u>116,781</u>	<u>93,468</u>
EXPENDITURE			
Salaries and benefits	110,933	100,295	66,147
Materials and supplies	5,500	5,489	1,966
Equipment purchases	1,200	1,267	973
Telephone	800	786	1,622
Utilities	1,500	1,570	1,055
Insurance	482	482	485
Travel and training	3,000	2,636	2,926
Honoraria	5,000	4,862	6,285
Activities and events	<u>5,900</u>	<u>7,106</u>	<u>8,583</u>
	<u>134,315</u>	<u>124,493</u>	<u>90,042</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	80	(7,712)	3,426
DEFICIT AT BEGINNING OF YEAR	<u>(33,640)</u>	<u>(33,640)</u>	<u>(37,066)</u>
DEFICIT AT END OF YEAR	<u>\$(33,560)</u>	<u>\$(41,352)</u>	<u>\$(33,640)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

HEAD START

SCHEDULE R-29

The Head Start program is for children who are between one and three years old and their parents. It operates four mornings a week at the Amlilas playgroup building. Parents learn parenting skills and about nutrition, culture and active play.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada	\$108,000	\$108,000	\$108,000
Sundry	-	-	455
Transfer from Infant Development (R-30)	<u>1,440</u>	<u>1,140</u>	<u>-</u>
	<u>109,440</u>	<u>109,140</u>	<u>108,455</u>
EXPENDITURE			
Salaries and benefits	47,075	48,029	30,110
Materials and supplies	4,400	4,675	17,244
Nutritional supplements	25,500	24,957	11,935
Equipment	1,550	1,513	20,258
Telephone	750	881	335
Utilities	800	144	106
Insurance	131	131	61
Travel and training	2,000	2,359	3,836
Repairs and maintenance	2,000	1,934	-
Rent	7,680	7,720	6,800
Office services	10,000	10,000	10,800
Sundry	100	48	-
Professional Services	100	1,084	75
Program development	-	-	1,380
Honoraria	1,500	100	1,000
Vehicle expenses	2,818	2,647	262
Recruitment	-	-	175
Transfer to Community Health (R-49)	<u>3,000</u>	<u>3,000</u>	<u>5,141</u>
	<u>109,404</u>	<u>109,222</u>	<u>109,518</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	36	(82)	(1,063)
DEFICIT AT BEGINNING OF YEAR	<u>(1,901)</u>	<u>(1,901)</u>	<u>(838)</u>
DEFICIT AT END OF YEAR	<u>\$ (1,865)</u>	<u>\$ (1,983)</u>	<u>\$ (1,901)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

INFANT DEVELOPMENT

SCHEDULE R-30

The Infant Development program is a licensed afternoon playgroup for children from 3-5 years old. The playgroup building, Amlilas, was built in 1997 and hosts the Infant Development program from 1-4 p.m., Monday to Friday.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada - Brighter Futures	\$ 44,344	\$ 44,344	\$ 54,344
Province of British Columbia	30,000	42,440	29,327
North Vancouver Island Aboriginal Training Society	42,000	42,000	42,000
Sundry	1,375	1,484	525
Rent	4,800	4,800	6,000
Work Opportunity Program transfer from Social Assistance (R-32)	12,801	12,800	8,185
Aboriginal Child Care Society	<u>-</u>	<u>-</u>	<u>4,830</u>
	<u>135,320</u>	<u>147,868</u>	<u>145,211</u>
EXPENDITURE			
Salaries and benefits	68,926	100,513	84,918
Materials and supplies	5,000	5,046	3,921
Equipment purchases	500	659	656
Telephone	2,400	2,555	1,550
Utilities	2,800	3,087	2,716
Insurance	954	954	965
Travel and training	2,000	2,112	2,987
Repairs and maintenance	500	374	1,152
Office services	9,500	9,500	9,680
Professional services	7,500	2,443	-
Cultural honoraria	500	500	1,560
Food	3,000	3,239	2,072
Recovered by Province of British Columbia	-	971	2,745
Playground construction	-	-	3,355
Infant Development Contract	27,500	25,938	23,913
Transfer to Head Start (R-29)	<u>1,440</u>	<u>1,140</u>	<u>-</u>
	<u>132,520</u>	<u>159,031</u>	<u>142,190</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	2,800	(11,163)	3,021
SURPLUS AT BEGINNING OF YEAR	<u>27,279</u>	<u>27,279</u>	<u>24,258</u>
SURPLUS AT END OF YEAR	<u>\$ 30,079</u>	<u>\$ 16,116</u>	<u>\$ 27,279</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

SOCIAL ASSISTANCE
SERVICE DELIVERY

SCHEDULE R-31

The Social Assistance Service Delivery program includes the Director of Community Development and the Social Development (S.A.) Clerk. The Director oversees thirteen Community Development programs, and the Social Development Clerk administers the Social Assistance program.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Home Care Service Delivery (2444)	\$ 18,019	\$ 18,019	\$ 17,752
Social Assistance Service Delivery (2401)	83,503	83,503	83,465
North Vancouver Island Aboriginal Training Society	-	-	8,354
Transfer from National Child Benefit (R-34)	3,700	3,700	-
Transfer from Health Board (R-48)	-	-	14,000
	<u>105,222</u>	<u>105,222</u>	<u>123,571</u>
EXPENDITURE			
Salary and benefits	86,007	82,936	86,821
Materials and supplies	6,000	6,515	7,407
Equipment purchases	500	-	2,436
Telephone	900	757	573
Insurance	386	386	439
Travel and training	4,500	3,454	6,094
Professional services	6,500	6,496	5,441
Transfer to 'Namgis Administration (R-14)	-	1,800	1,800
Transfer to New Buildings (C-4)	-	25,000	-
	<u>104,793</u>	<u>127,344</u>	<u>111,011</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	429	(22,122)	12,560
SURPLUS AT BEGINNING OF YEAR	<u>140,339</u>	<u>140,339</u>	<u>127,779</u>
SURPLUS AT END OF YEAR	<u>\$140,768</u>	<u>\$118,217</u>	<u>\$140,339</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

SOCIAL ASSISTANCE

SCHEDULE R-32

Social Assistance provides money for food, shelter, and the basic necessities of life. Funds are also provided to those adults who are guardians for children. The Social Development Clerk administers the Social Assistance program.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Basic Needs (2370)	\$630,133	\$630,133	\$524,127
Special Needs (2390)	47,134	47,134	46,015
Guardian Financial Assistance (2371)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	<u>777,267</u>	<u>777,267</u>	<u>670,142</u>
EXPENDITURE			
Basic Needs	533,872	576,275	519,066
Guardian Financial Assistance	100,000	64,214	88,220
Special Needs	47,134	29,475	24,588
Income Support Reform Basic Needs	50,000	54,516	22,082
Work Opportunity Program transfers			
Youth Centre (R-28)	8,357	6,317	2,259
Infant Development (R-30)	12,801	12,800	8,185
Gwa'ni Hatchery (R-59)	18,983	18,983	12,194
'Namgis Buildings (R-17)	-	-	2,690
Training and Employment Support Initiative (R-37)	6,120	6,120	6,080
Special Employment Programs (R-24)	-	621	1,241
Transfer to New Buildings (C-4)	<u>-</u>	<u>50,000</u>	<u>-</u>
	<u>777,267</u>	<u>819,321</u>	<u>686,605</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(42,054)	(16,463)
SURPLUS AT BEGINNING OF YEAR	<u>102,959</u>	<u>102,959</u>	<u>119,422</u>
SURPLUS AT END OF YEAR	<u>\$102,959</u>	<u>\$ 60,905</u>	<u>\$102,959</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

FAMILY VIOLENCE

SCHEDULE R-33

The Family Violence worker runs a resource centre and provides information in the form of counselling, books, tapes and videos regarding family violence, conflict resolution and other related topics.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Family Violence (2430)	\$ 19,090	\$ 19,090	\$ 19,090
Aboriginal Health Council	17,500	17,500	14,680
Women's Retreat fees and donations	5,250	5,350	-
Transfer from National Child Benefit (R-34)	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>
	<u>46,840</u>	<u>46,940</u>	<u>36,770</u>
EXPENDITURE			
Salaries and benefits	27,652	30,030	24,928
Materials and supplies	1,200	1,225	2,745
Equipment	500	500	1,564
Telephone	1,200	1,383	253
Utilities	600	145	106
Insurance	110	110	102
Travel and training	1,500	1,410	2,418
Repairs and maintenance	100	69	-
Rent	2,400	2,400	2,400
Office services	1,900	1,900	1,900
Workshops	<u>9,500</u>	<u>9,463</u>	<u>4,566</u>
	<u>46,662</u>	<u>48,635</u>	<u>40,982</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	178	(1,695)	(4,212)
DEFICIT AT BEGINNING OF YEAR	<u>(8,495)</u>	<u>(8,495)</u>	<u>(4,283)</u>
DEFICIT AT END OF YEAR	<u>\$ (8,317)</u>	<u>\$ (10,190)</u>	<u>\$ (8,495)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

NATIONAL CHILD BENEFIT

SCHEDULE R-34

This funding is used in a variety of different ways to support programs, special events or projects for children and families.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
National Child Benefit Initiative (2805)	\$ 74,342	\$ 74,324	\$105,842
Thrift Shop Revenue	2,200	1,902	-
Transfer from Income Assistance Reform (R-35)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
	<u>86,542</u>	<u>86,226</u>	<u>105,842</u>
EXPENDITURE			
Salaries and benefits	2,465	2,463	8,384
Materials and supplies	2,000	1,835	7,639
Equipment	7,500	7,515	600
Thrift shop	5,640	5,069	12,203
Office services	7,400	7,400	5,500
Sundry	100	52	620
Professional services	-	-	3,009
Cultural honoraria	400	400	1,305
Christmas hampers	4,000	4,002	4,000
Ferry and school snack programs	6,000	7,274	5,546
Soccer Camp	75	72	6,000
Incentive Workers Top Up	20,000	17,700	11,079
Community Events	11,000	11,355	5,971
Transfer to Youth Centre (R-28)	5,000	5,000	4,000
Transfer to Social Assistance Service Delivery (R-31)	3,700	3,700	-
Transfer to Training and Employment Support Initiative (R-37)	10,000	10,000	8,000
Transfer to Community Recreation (R-11)	-	-	15,000
Transfer to Family Violence (R-33)	5,000	5,000	3,000
Transfer to Child and Family Services (R-39)	<u>-</u>	<u>-</u>	<u>4,033</u>
	<u>90,280</u>	<u>88,837</u>	<u>105,889</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(3,738)	(2,611)	(47)
DEFICIT AT BEGINNING OF YEAR	<u>(648)</u>	<u>(648)</u>	<u>(601)</u>
DEFICIT AT END OF YEAR	<u>\$ (4,386)</u>	<u>\$ (3,259)</u>	<u>\$ (648)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

INCOME ASSISTANCE REFORM

SCHEDULE R-35

This program began in 2000 when the federal government began supporting efforts to get people off of social assistance. 2002-03 is slated to be the final year for this program. Under the program if the First Nation is able to place people who are on Social Assistance into training programs, the Social Assistance that would otherwise have been paid is retained by the First Nation for other training activities.

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Income Security Reform (2902)	\$ -	\$ -	\$ 50,000
Social Assistance Savings	50,000	54,516	22,082
North Vancouver Island Aboriginal			
Training Society	41,100	41,100	-
Transfer from Training Programs (R-38)	<u>7,100</u>	<u>-</u>	<u>-</u>
	<u>98,200</u>	<u>95,616</u>	<u>72,082</u>
EXPENDITURE			
Salaries and benefits	60,761	45,045	23,204
Materials and supplies	3,000	3,236	7,357
Equipment	7,500	5,225	1,944
Telephone	1,200	758	341
Utilities	1,000	706	-
Travel and training	4,000	3,323	4,132
Purchase of training	25,480	25,480	57,862
Office rent	1,320	1,320	1,540
Evaluation	7,500	7,182	-
Student incentives	2,000	650	3,100
Transfer to Youth Centre (R-28)	5,000	5,000	-
Transfer to National Child Benefit (R-34)	10,000	10,000	-
Transfer to Training and Employment			
Support Initiative (R-37)	<u>15,000</u>	<u>15,000</u>	<u>-</u>
	<u>143,761</u>	<u>122,925</u>	<u>99,480</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(45,561)	(27,309)	(27,398)
SURPLUS AT BEGINNING OF YEAR	<u>70,493</u>	<u>70,493</u>	<u>97,891</u>
SURPLUS AT END OF YEAR	<u>\$ 24,932</u>	<u>\$ 43,184</u>	<u>\$ 70,493</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

COMMUNITY DEVELOPMENT

SCHEDULE R-36

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

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Youth Centre Fundraising	\$ 1,663	\$ 1,946
Amlilas Daycare Fundraising	300	-
Soccer Camp Fees	-	100
Youth Employment Fundraising	(522)	2,424
Dream Catcher Youth Conference	1,950	-
Central Native Fishermen's Cooperative	7,132	-
Kevin Wasden Memorial Revenue	-	193
Adult Basic Education Project Fundraising	-	989
Youth Work Canteen	-	229
Katimavik Revenue	1,700	-
Teen Centre Fundraising	1,236	-
Transfer from Social Services (R-41)	<u>-</u>	<u>48,403</u>
	<u>13,459</u>	<u>54,284</u>
EXPENDITURE		
Teen Centre	890	-
Youth Centre	1,779	1,512
Amlilas Daycare	939	150
Soccer Camp	(60)	-
Youth Employment	200	2,149
Dream Catcher Youth Conference	898	-
Adult Basic Education Demonstration Project	90	900
Katimavik Welcome	1,587	-
Transfer to Youth Centre (R-28)	<u>1,200</u>	<u>-</u>
	<u>7,523</u>	<u>4,711</u>
EXCESS OF REVENUE OVER EXPENDITURE	5,936	49,573
SURPLUS AT BEGINNING OF YEAR	<u>50,831</u>	<u>1,258</u>
SURPLUS AT END OF YEAR	<u>\$56,767</u>	<u>\$50,831</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

TRAINING AND EMPLOYMENT
SUPPORT INITIATIVE

SCHEDULE R-37

The Training and Employment Support Initiative is combined with a one-time Youth Employment Project. Both programs offer employment training that is focused mainly on youth and young adults.

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Employment and Training (2372)	\$ 27,364	\$ 27,364	\$ 27,754
North Vancouver Island Aboriginal Training Society	-	-	38,184
First Nations Education Steering Committee	43,245	43,245	52,523
Work Opportunity Program transfer from Social Assistance (R-32)	7,020	6,120	6,080
Transfer from Capacity Building - Forestry (R-13)	-	-	5,269
Transfer from Income Assistance Reform (R-35)	15,000	15,000	-
Transfer from National Child Benefit (R-34)	<u>10,000</u>	<u>10,000</u>	<u>8,000</u>
	<u>102,629</u>	<u>101,729</u>	<u>137,810</u>
EXPENDITURE			
Salaries and benefits	77,680	75,970	81,933
Materials and supplies	5,500	5,316	7,237
Equipment	1,960	1,958	2,454
Telephone	2,000	2,081	1,339
Utilities	1,400	706	-
Insurance	314	314	-
Travel and training	7,250	5,942	7,633
Repairs and maintenance	2,150	1,223	-
Rent	1,320	1,320	2,640
Professional services	400	314	150
Purchase of training	-	350	1,730
Cultural Program	1,000	879	1,160
Incentive Program	-	-	818
Janitorial services	1,400	2,399	-
Trail building	-	-	28,897
Outdoor Leadership Training	-	-	6,202
Sundry	<u>-</u>	<u>-</u>	<u>284</u>
	<u>102,374</u>	<u>98,772</u>	<u>142,477</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	255	2,957	(4,667)
SURPLUS AT BEGINNING OF YEAR	<u>17,857</u>	<u>17,857</u>	<u>22,524</u>
SURPLUS AT END OF YEAR	<u>\$ 18,112</u>	<u>\$ 20,814</u>	<u>\$ 17,857</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

TRAINING PROGRAMS

SCHEDULE R-38

*Medical Office Assistant training was purchased for three Band members and
Tourism and Home and Community Care training programs were also funded.*

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada	\$13,000	\$ -	\$ -
North Vancouver Island Aboriginal Training Society	<u>36,692</u>	<u>110,892</u>	<u>-</u>
	<u>49,692</u>	<u>110,892</u>	<u>-</u>
EXPENDITURE			
Travel and training	14,820	2,880	-
Purchase of training	24,557	104,694	-
Sundry	356	-	-
Books	2,859	2,859	-
Transfer to Income Assistance Reform (R-35)	<u>7,100</u>	<u>-</u>	<u>-</u>
	<u>49,692</u>	<u>110,433</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	459	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ 459</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

CHILD AND FAMILY SERVICES

SCHEDULE R-39

The Child and Family Services program is one of the social services programs run by the First Nation. It offers family support and child protection services. The Coordinator of Child and Family Services oversees both this program and Hilikalas (a safe house for women and children).

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Province of British Columbia	\$ 83,564	\$ 83,564	\$ 75,808
Transfer from In Home Care (R-51)	3,000	3,000	3,000
Transfer from Social Services (R-41)	<u>26,389</u>	<u>24,204</u>	<u>26,787</u>
	<u>112,953</u>	<u>110,768</u>	<u>105,595</u>
EXPENDITURE			
Salaries and benefits	92,190	91,204	85,185
Materials and supplies	2,000	2,078	3,574
Equipment purchases	1,000	370	2,241
Telephone	1,600	2,384	929
Utilities	1,000	145	15
Insurance	360	360	359
Travel and training	3,900	3,222	5,495
Office rent	2,400	2,400	800
Office services	8,352	8,352	7,584
Sundry	100	253	50
Ministry Contract Worker	-	-	600
Transfer to New Buildings (C-4)	<u>-</u>	<u>40,000</u>	<u>-</u>
	<u>112,902</u>	<u>150,768</u>	<u>106,832</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	51	(40,000)	(1,237)
SURPLUS AT BEGINNING OF YEAR	<u>66,728</u>	<u>66,728</u>	<u>67,965</u>
SURPLUS AT END OF YEAR	<u>\$ 66,779</u>	<u>\$ 26,728</u>	<u>\$ 66,728</u>

NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

HEALTH CENTRE
OPERATIONS AND MAINTENANCE

SCHEDULE R-40

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

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Health Canada	\$ 76,390	\$ 76,390	\$ 49,160
Rent	-	-	16,580
Transfer from Health Board (R-48)	-	-	47,500
	<u>76,390</u>	<u>76,390</u>	<u>113,240</u>
EXPENDITURE			
Salaries and benefits	27,616	26,731	26,515
Materials and supplies	4,500	6,499	3,960
Equipment purchases	1,750	2,221	462
Telephone	-	98	-
Utilities	7,500	9,125	6,795
Insurance	2,119	2,119	1,949
Repairs and maintenance	6,800	14,712	61,984
Propane	14,000	12,750	10,252
Office services	7,000	7,000	4,900
Capital Reserve Contribution	<u>7,655</u>	<u>7,655</u>	<u>-</u>
	<u>78,940</u>	<u>88,910</u>	<u>116,817</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(2,550)	(12,520)	(3,577)
DEFICIT AT BEGINNING OF YEAR	<u>(38,590)</u>	<u>(38,590)</u>	<u>(35,013)</u>
DEFICIT AT END OF YEAR	<u>\$(41,140)</u>	<u>\$(51,110)</u>	<u>\$(38,590)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

SOCIAL SERVICES

SCHEDULE R-41

The Social Services schedule includes the costs associated with the Director of Social Services, who oversees all of the social services programs such as Child and Family Services, Victim Services and Hilikalas.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Child and Family Services (2423)	\$ 9,699	\$ 10,528	\$ 10,572
Community Support Services (2466)	<u>20,808</u>	<u>20,808</u>	<u>20,648</u>
	30,507	31,336	31,220
Hilikalas Fund Raising	-	576	-
Transfer from Hilikalas (R-42)	-	-	7,000
Transfer from Health Board (R-48)	-	-	32,400
Transfer from Victim Services (R-53)	-	-	3,500
Transfer from National Child Benefit (R-34)	<u>-</u>	<u>-</u>	<u>4,033</u>
	<u>30,507</u>	<u>31,912</u>	<u>78,153</u>
EXPENDITURE			
Salaries and benefits	49,100	47,563	44,953
Materials and supplies	1,500	1,555	1,370
Telephone	600	899	249
Insurance	187	187	234
Travel and training	2,500	3,496	931
Fund Raising Hilikalas	-	198	-
Transfer to Child and Family Services (R-39)	26,389	24,204	26,787
Transfer to New Buildings (C-4)	-	10,360	-
Transfer to Community Development (R-36)	<u>-</u>	<u>-</u>	<u>48,403</u>
	<u>80,276</u>	<u>88,462</u>	<u>122,927</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(49,769)	(56,550)	(44,774)
SURPLUS AT BEGINNING OF YEAR	<u>14,769</u>	<u>14,769</u>	<u>59,543</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(35,000)</u>	<u>\$(41,781)</u>	<u>\$ 14,769</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

HILIKALAS

SCHEDULE R-42

Hilikalas is a ten bed safe house for women and/or children who need either protection and/or care until their domestic situations stabilize.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Province of British Columbia	\$116,732	\$116,732	\$135,590
Child maintenance	<u>4,000</u>	<u>19,651</u>	<u>22,517</u>
	<u>120,732</u>	<u>136,383</u>	<u>158,107</u>
EXPENDITURE			
Salaries and benefits	91,564	94,034	101,224
Materials and supplies	5,000	3,864	6,177
Equipment purchases	5,000	4,383	-
Telephone	2,200	2,792	1,254
Utilities	3,300	3,483	1,637
Insurance	1,810	1,810	348
Travel and training	1,150	643	1,345
Repairs and maintenance	7,000	6,631	175
Fuel	660	659	1,854
Rent	2,700	2,700	6,600
Office services	10,500	10,500	10,400
Sundry	100	220	(130)
Food	8,000	11,656	13,037
Transfer to Child and Family Services (R-39)	<u>-</u>	<u>-</u>	<u>7,000</u>
	<u>138,984</u>	<u>143,375</u>	<u>150,921</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(18,252)	(6,992)	7,186
SURPLUS AT BEGINNING OF YEAR	<u>16,105</u>	<u>16,105</u>	<u>8,919</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (2,147)</u>	<u>\$ 9,113</u>	<u>\$ 16,105</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

ALCOHOL AND DRUG ABUSE
TREATMENT CENTRE

SCHEDULE R-43

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.

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Health Canada			
Substance Abuse Program	\$573,334	\$577,075	\$572,337
Crisis Intervention	35,360	35,360	31,360
H.I.V. Surveillance	9,000	9,000	9,000
Province of British Columbia per diem	4,000	9,192	1,680
North Vancouver Island Aboriginal Training Society	<u>-</u>	<u>-</u>	<u>13,950</u>
	<u>621,694</u>	<u>630,627</u>	<u>628,327</u>
EXPENDITURE			
Salaries and benefits	371,071	387,437	371,949
Materials and supplies	15,000	14,034	15,373
Equipment purchases	5,000	4,331	19,325
Telephone	3,600	3,745	2,253
Utilities	6,500	6,391	6,063
Insurance	2,416	2,416	2,661
Travel and training	16,500	14,277	8,908
Repairs and maintenance	16,000	3,807	16,973
Office services	61,000	61,000	59,689
Professional services	1,500	3,533	5,199
Food	57,000	58,074	55,989
Mental Health services	35,360	35,362	31,360
Sessional fees	13,656	12,968	11,582
Vehicle	2,975	1,496	2,342
Recruitment	-	-	531
H.I.V. testing	8,400	9,269	10,243
Transfer to Health Board (R-48)	<u>5,700</u>	<u>12,500</u>	<u>6,200</u>
	<u>621,678</u>	<u>630,640</u>	<u>626,640</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	16	(13)	1,687
DEFICIT AT BEGINNING OF YEAR	<u>(8,385)</u>	<u>(8,385)</u>	<u>(10,072)</u>
DEFICIT AT END OF YEAR	<u>\$ (8,369)</u>	<u>\$ (8,398)</u>	<u>\$ (8,385)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

PRE-TRANSFER STUDY

SCHEDULE R-44

On July 1, 2001 Health Canada "transferred" a greater degree of autonomy and responsibility to 'Namgis with regards to the spending of health funding for several programs such as Community Health, Mental Health, Physician's services and Health Building Maintenance. The First Nation entered into a five-year funding agreement with Health Canada. Health Canada funded the negotiation and preparation process and those funds and expenditures are shown in this schedule.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada	\$62,518	\$62,518	\$ -
EXPENDITURE			
Consultants and Wages	19,711	19,711	18,381
Materials and supplies	1,387	1,387	1,067
Equipment purchases	4,808	4,809	14,279
Travel and training	5,254	5,254	17,119
Rent	-	-	4,000
Office services	8,400	8,400	11,200
Professional services	21,100	21,100	13,779
Community meetings	-	-	1,211
Communications	-	-	700
Transfer to Health Board (R-48)	-	-	6,200
	<u>60,660</u>	<u>60,661</u>	<u>87,936</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,858	1,857	(87,936)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(4,200)</u>	<u>(4,200)</u>	<u>83,736</u>
DEFICIT AT END OF YEAR	<u>\$(2,342)</u>	<u>\$(2,343)</u>	<u>\$(4,200)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

DENTAL CLINIC

SCHEDULE R-45

The Dental Clinic opened February 2002. A full-time dentist, dental assistant and receptionist/billing clerk provide dental services to residents of Alert Bay and other North Island communities.

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Health Canada	\$ 38,000	\$ -
Billing revenue	<u>7,691</u>	<u>-</u>
	<u>45,691</u>	<u>-</u>
EXPENDITURE		
Salaries and benefits	27,952	-
Materials and supplies	10,224	-
Equipment	108,546	-
Telephone	2,775	-
Utilities	324	-
Insurance	522	-
Travel and training	5,040	-
Facility maintenance	1,554	-
Consultants	417	-
Professional services	11,716	-
Bank charges	29	-
Recruitment	30,232	-
Laboratory costs	<u>279</u>	<u>-</u>
	<u>199,610</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(153,919)	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(153,919)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

PHYSICIAN SERVICES

SCHEDULE R-46

The First Nation employs two salaried physicians to provide medical services to island residents. The medical clinic is inside the health centre.

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Health Canada	\$210,567	\$210,567	\$210,567
MSP and sundry revenue	200,000	208,535	203,911
House rent	-	-	2,200
Sundry revenue	-	100	-
Transfer from In Home Care (R-51)	6,000	6,000	6,000
Transfer from Home and Community Care (R-50)	-	7,000	3,000
Transfer from Health Board (R-48)	<u>3,125</u>	<u>3,125</u>	<u>9,000</u>
	<u>419,692</u>	<u>435,327</u>	<u>434,678</u>
EXPENDITURE			
Salaries and benefits	366,848	358,721	374,862
Materials and supplies	17,500	18,311	16,642
Equipment	20,000	19,071	8,750
Telephone	10,600	11,117	4,113
Utilities	1,200	1,346	-
Insurance	10,672	5,119	9,238
Rent	-	-	10,080
Sundry	3,050	3,650	1,882
Professional services	3,300	2,237	3,408
Special clinics	-	-	12,983
Recruitment	12,750	12,731	8,178
Bad debt	1,000	3,377	50
Locum fee	47,600	47,535	27,159
Smitty's House costs	7,500	8,035	-
Travel and training	3,000	2,188	14,578
Office services	21,000	21,000	12,500
Visa bank charges	150	110	-
Physio and OT services	9,125	10,047	-
Retina screening	5,000	440	-
Repairs and maintenance	-	-	450
Transfer to Patient Travel (R-52)	<u>18,000</u>	<u>18,000</u>	<u>-</u>
	<u>558,295</u>	<u>543,035</u>	<u>504,873</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(138,603)	(107,708)	(70,195)
SURPLUS AT BEGINNING OF YEAR	<u>5,308</u>	<u>5,308</u>	<u>75,503</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(133,295)</u>	<u>\$(102,400)</u>	<u>\$ 5,308</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

MENTAL HEALTH

SCHEDULE R-47

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. A part-time paraprofessional/administrative assistant supports the counsellors.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada	\$155,920	\$155,920	\$128,983
Treatment Centre fees	35,360	35,362	31,360
Province of British Columbia	-	5,120	-
British Columbia Mental Health Society	17,415	17,415	11,610
Inter Tribal Health Association	5,500	5,170	-
School contributions	1,500	500	-
North Vancouver Island Aboriginal Training Society	-	7,480	-
University of British Columbia	37,520	16,348	-
Sundry	500	-	-
Aboriginal Healing Foundation	-	-	13,369
Transfer from Health Board (R-48)	-	-	<u>41,000</u>
	<u>253,715</u>	<u>243,315</u>	<u>226,322</u>
EXPENDITURE			
Salaries and benefits	166,008	147,454	124,482
Materials and supplies	8,500	5,353	4,627
Equipment	3,000	2,809	4,726
Telephone	750	1,076	240
Insurance	539	539	700
Travel and training	18,500	12,400	8,986
Office services	15,500	15,500	12,800
Sundry	100	-	26
Professional services	10,000	3,169	9,289
Community workshops	7,000	6,287	9,498
Intensive Outreach Contract	<u>15,000</u>	<u>14,305</u>	<u>12,794</u>
	<u>244,897</u>	<u>208,892</u>	<u>188,168</u>
EXCESS OF REVENUE OVER EXPENDITURE	8,818	34,423	38,154
DEFICIT AT BEGINNING OF YEAR	<u>(42,999)</u>	<u>(42,999)</u>	<u>(81,153)</u>
DEFICIT AT END OF YEAR	<u>\$(34,181)</u>	<u>\$ (8,576)</u>	<u>\$(42,999)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

HEALTH BOARD

SCHEDULE R-48

The 'Namgis Health Board is appointed by the 'Namgis Council. The Health Board oversees the operations of the 'Namgis Health Centre. In 2001, the Health Board developed a "Community Health Plan" which provides a five-year plan for the Health Centre. The Community Health Plan may be viewed on the programs page of the 'Namgis web site.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada	\$319,733	\$466,857	\$307,698
Kwakiutl District Council	64,938	64,938	64,938
Sundry	3,500	4,104	500
Transfer from Alcohol and Drug Abuse Treatment Centre (R-43)	5,700	12,500	6,200
Transfer from Home and Community Care (R-50)	3,000	5,000	5,000
Transfer from Pre-Transfer Study (R-44)	<u>-</u>	<u>-</u>	<u>6,200</u>
	<u>396,871</u>	<u>553,399</u>	<u>390,536</u>
EXPENDITURE			
Salaries and benefits	108,439	107,952	107,730
Materials and supplies	15,000	15,321	16,444
Equipment	4,000	3,496	2,539
Telephone	8,000	4,508	10,326
Insurance	445	445	497
Travel and training	6,000	11,041	6,195
Smitty's House costs	-	-	11,085
Office services	27,000	27,000	31,200
Sundry	4,500	5,001	109
Professional services	6,400	11,680	13,463
Recruitment	250	240	-
Communications	6,000	8,599	5,885
Whe-La-La-U Programs	39,149	39,149	39,149
Capital reserve contribution	-	50,935	-
Transfer to Physician Services (R-46)	3,125	3,125	9,000
Transfer to Health Centre Operations and Maintenance (R-40)	-	-	47,500
Transfer to Mental Health (R-47)	-	-	41,000
Transfer to Social Services (R-41)	-	-	32,400
Transfer to Social Assistance Service Delivery (R-31)	<u>-</u>	<u>-</u>	<u>14,000</u>
	<u>228,308</u>	<u>288,492</u>	<u>388,522</u>
SURPLUS OF REVENUE OVER EXPENDITURE	168,563	264,907	2,014
DEFICIT AT BEGINNING OF YEAR	<u>(116,574)</u>	<u>(116,574)</u>	<u>(118,588)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 51,989</u>	<u>\$ 148,333</u>	<u>\$(116,574)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

COMMUNITY HEALTH

SCHEDULE R-49

The Community Health Nurse provides a range of services, which include immunization, well baby clinics, well women's clinics, dietary clinics and health education ranging from pre-natal education to information 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.

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Health Canada	\$251,747	\$252,529	\$259,422
North Vancouver Island Aboriginal Training Society	11,686	12,320	6,840
Sundry	5,500	5,500	(318)
Inter Tribal Health Authority	-	-	1,500
Transfer from In Home Care (R-51)	60,000	53,241	57,000
Transfer from Patient Travel (R-52)	3,000	6,000	-
Transfer from Head Start (R-29)	-	3,000	5,141
Transfer from Home and Community Care (R-50)	-	-	7,000
	<u>331,933</u>	<u>332,590</u>	<u>336,585</u>
EXPENDITURE			
Salaries and benefits	206,198	165,818	194,197
Materials and supplies	13,000	12,345	13,108
Nutrition supplements	12,000	10,728	10,631
Equipment	5,500	5,256	11,708
Telephone	2,800	3,278	1,999
Insurance	939	939	850
Travel and training	11,000	15,091	17,257
Diabetic initiative	20,000	19,828	18,301
Office services	27,000	27,000	16,420
Sundry	100	-	45
Professional services	8,000	11,554	16,555
Vehicle	6,500	4,618	5,625
H.I.V. Project	-	3,291	7,417
Recruitment	6,000	5,957	10,656
	<u>319,037</u>	<u>285,703</u>	<u>324,769</u>
EXCESS OF REVENUE OVER EXPENDITURE	12,896	46,887	11,816
SURPLUS AT BEGINNING OF YEAR	<u>66,056</u>	<u>66,056</u>	<u>54,240</u>
SURPLUS AT END OF YEAR	<u>\$ 78,952</u>	<u>\$112,943</u>	<u>\$ 66,056</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

HOME AND COMMUNITY CARE

SCHEDULE R-50

In 2001-2002 the First Nation received funding from Health Canada to finish planning and setting up this new program. Full funding will commence in 2002-2003 and the Home and Community Care and In Home Care (R-51) programs will be combined.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada	\$ <u>36,269</u>	\$ <u>42,585</u>	\$ <u>30,471</u>
EXPENDITURE			
Salaries and benefits	-	139	-
Materials and supplies	-	7,562	(10)
Equipment	-	21,005	-
Travel and training	-	-	867
Consultant's contract	-	4,118	8,514
Rent	-	-	2,500
Office services	-	-	3,600
Recruitment	24,269	7,281	-
Transfer to Physician Services (R-46)	7,000	7,000	3,000
Transfer to Community Health (R-49)	-	-	7,000
Transfer to Health Board (R-48)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	<u>36,269</u>	<u>52,105</u>	<u>30,471</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(9,520)	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>\$ (9,520)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

IN HOME CARE

SCHEDULE R-51

The Home Care Program provides registered nurses, home support aides and homemakers to deliver services such as home making, personal care and respite care.

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 assisting with specialists' visits, and other programs.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Care - In Home Care (2440)	<u>\$100,595</u>	<u>\$102,106</u>	<u>\$100,595</u>
EXPENDITURE			
Homemakers	26,150	38,144	14,474
Materials and supplies	2,000	944	-
Travel and training	720	574	-
Companion sitters	-	-	17,125
Personal care attendants	2,600	-	-
Transfer to Physician Services (R-46)	6,000	6,000	6,000
Transfer to Community Health (R-49)	60,000	53,241	57,000
Transfer to Child and Family Services (R-39)	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	<u>100,470</u>	<u>101,903</u>	<u>97,599</u>
EXCESS OF REVENUE OVER EXPENDITURE	125	203	2,996
DEFICIT AT BEGINNING OF YEAR	<u>(203)</u>	<u>(203)</u>	<u>(3,199)</u>
DEFICIT AT END OF YEAR	<u>\$ (78)</u>	<u>\$ -</u>	<u>\$ (203)</u>

NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

PATIENT TRAVEL

SCHEDULE R-52

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 B.C. 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.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Health Canada	\$215,852	\$215,852	\$239,990
Transfer from Physician Services (R-46)	<u>18,000</u>	<u>18,000</u>	<u>-</u>
	<u>233,852</u>	<u>233,852</u>	<u>239,990</u>
EXPENDITURE			
Salaries and benefits	31,537	32,569	30,861
Telephone	800	-	-
Travel and training	-	60	-
Office services	15,500	15,500	-
Patient travel	227,000	228,673	209,129
Transfer to Community Health (R-49)	<u>6,000</u>	<u>6,000</u>	<u>-</u>
	<u>280,837</u>	<u>282,802</u>	<u>239,990</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(46,985)	(48,950)	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(46,985)</u>	<u>\$(48,950)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

VICTIM SERVICES

SCHEDULE R-53

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

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Province of British Columbia	\$53,151	\$53,151	\$52,554
Sundry	<u>450</u>	<u>100</u>	<u>-</u>
	<u>53,601</u>	<u>53,251</u>	<u>52,554</u>
EXPENDITURE			
Salaries and benefits	37,966	39,180	35,025
Materials and supplies	800	976	986
Equipment purchases	1,200	60	1,564
Telephone	900	954	589
Utilities	600	145	106
Insurance	143	173	137
Travel and training	2,640	5,955	2,196
Repairs and maintenance	100	68	-
Rent	2,400	2,400	2,960
Office services	5,300	5,300	4,800
Professional services	700	236	215
Workshops	750	-	574
Transfer to New Buildings (C-4)	-	36,523	-
Transfer to Child and Family Services (R-39)	<u>-</u>	<u>-</u>	<u>3,500</u>
	<u>53,499</u>	<u>91,970</u>	<u>52,652</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	102	(38,719)	(98)
SURPLUS AT BEGINNING OF YEAR	<u>54,182</u>	<u>54,182</u>	<u>54,280</u>
SURPLUS AT END OF YEAR	<u>\$54,284</u>	<u>\$15,463</u>	<u>\$54,182</u>

'NAMGIS FIRST NATION
 STATEMENT OF REVENUE AND EXPENDITURE
 YEAR ENDED MARCH 31, 2002

HEALTH CENTRE FUNDRAISING

SCHEDULE R-54

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

	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE		
Treatment Centre	\$ 5,646	\$ 3,646
EXPENDITURE		
Treatment Centre	<u>2,852</u>	<u>3,039</u>
EXCESS OF REVENUE OVER EXPENDITURE	2,794	607
SURPLUS AT BEGINNING OF YEAR	<u>1,905</u>	<u>1,298</u>
SURPLUS AT END OF YEAR	<u>\$ 4,699</u>	<u>\$ 1,905</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

ABORIGINAL HEALING

SCHEDULE R-55

This was a short-term healing initiative funded by the Aboriginal Healing Foundation and coordinated by the First Nation's Mental Health staff.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Aboriginal Healing Foundation	\$ -	\$ -	\$13,369
EXPENDITURE			
Professional services	-	-	5,500
Transfer to Health Board (R-48)	<u>-</u>	<u>-</u>	<u>6,000</u>
	<u>-</u>	<u>-</u>	<u>11,500</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	-	1,869
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(1,869)</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

SALMON TAGGING
AND TEST FISHERY

SCHEDULE R-56

In 2002 the only activity in these programs was the chum test fishery that was conducted in the fall. No fin clipping or tagging was carried out.

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Sundry	\$ -	\$ 1,073
Forest Renewal British Columbia	-	3,600
Fish Sales	<u>9,617</u>	<u>-</u>
	<u>9,617</u>	<u>4,673</u>
EXPENDITURE		
Salaries and benefits	125	-
Materials and supplies	-	49
Sundry	652	-
Seine Boat Charter	15,000	-
Kokish Fin Clipping	<u>-</u>	<u>3,600</u>
	<u>15,777</u>	<u>3,649</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(6,160)	1,024
DEFICIT AT BEGINNING OF YEAR	<u>(606)</u>	<u>(1,630)</u>
DEFICIT AT END OF YEAR	<u>\$(6,766)</u>	<u>\$ (606)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

NIMPKISH WATERSHED
STEWARDSHIP PROJECT

SCHEDULE R-57

A watershed restoration group called the Nimpkish Resource Management Board that is spearheaded by the First Nation and includes Canfor, Timberwest, Department of Fisheries and Oceans and other "stakeholders" was established several years ago. In 2001 the Board hired a professional biologist to fundraise and to coordinate and implement salmon enhancement projects. The First Nation provides all of the accounting for these projects.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Department of Fisheries and Oceans	\$ 68,500	\$ 68,500	\$ 82,050
Sundry	800	1,000	1,901
Transfer from Watershed Restoration Projects (R-58)	<u>-</u>	<u>-</u>	<u>3,177</u>
	<u>69,300</u>	<u>69,500</u>	<u>87,128</u>
EXPENDITURE			
Salaries and benefits	51,555	54,772	52,578
Materials and supplies	1,000	3,191	718
Equipment	1,000	-	57
Telephone	2,800	3,282	3,734
Travel	-	215	226
Rent	1,200	1,200	1,200
Office services	-	-	1,466
Sundry	-	150	-
Vehicle expenses	11,706	14,329	14,399
Bad debt	<u>-</u>	<u>800</u>	<u>-</u>
	<u>69,261</u>	<u>77,939</u>	<u>74,378</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	39	(8,439)	12,750
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>1,874</u>	<u>1,874</u>	<u>(10,876)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 1,913</u>	<u>\$ (6,565)</u>	<u>\$ 1,874</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

WATERSHED RESTORATION PROJECTS

SCHEDULE R-58

Each year the Nimpkish Resource Management Board's biologist and the stakeholders apply for project specific funding from various agencies. In 2002 the Board carried out five different projects that were as follows:

- . Fertilization of Woss Lake to enhance sockeye survival rates.*
- . Swim surveys in the Nimpkish and Kokish rivers to monitor returning salmonid populations.*
- . Drafting of a comprehensive watershed based fish sustainability plan for the Nimpkish watershed.*
- . Dug test pits to test for groundwater levels and did a reconnaissance channel survey and formal legal survey to place a groundwater channel for chum salmon in the Kokish River. The next step will be to apply for funding to build the channel.*
- . Strategic stock enhancement of Nimpkish sockeye. This involved construction of a segregated incubation facility, construction of a drainage pit for the incubation water, collection of broodstock, incubation of eggs and release of fry.*

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Department of Fisheries and Oceans	\$ 40,500	\$ 40,500	\$136,396
North Island Fisheries Centre	202,056	202,056	165,000
Timberwest	-	-	36,600
Canfor	-	-	9,175
Fish trap rental	-	-	5,000
Province of British Columbia	10,600	10,612	-
North Vancouver Island Aboriginal Training Society	40,590	40,590	-
Weyerhaeuser	1,500	1,500	-
Kwakiutl Territorial Fish Commission	30,000	-	-
Pacific Faith Fishing Company	-	-	15,752
Transfer from Gwa'ni Hatchery (R-59)	-	-	336
	<u>325,246</u>	<u>295,258</u>	<u>368,259</u>
EXPENDITURE			
Salaries and benefits	92,800	137,262	55,924
Materials and supplies	29,900	30,082	5,160
Equipment purchases	30,500	6,303	33,393
Equipment rentals	6,400	29,700	18,960
Office services	9,500	6,630	5,188
Travel and vehicle	15,000	17,350	12,725
Contractors	45,620	58,479	232,675
Samples	5,000	-	-
Training fees	6,000	-	-
Consultants	21,520	7,421	-
Meeting costs	2,060	346	-
Telephone	-	-	365
Sundry	2,332	2,022	-
Transfer to Nimpkish Watershed Stewardship Project (R-57)	-	-	3,177
	<u>266,632</u>	<u>295,595</u>	<u>367,567</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	58,614	(337)	692
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>356</u>	<u>356</u>	<u>(336)</u>
SURPLUS AT END OF YEAR	<u>\$ 58,970</u>	<u>\$ 19</u>	<u>\$ 356</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

GWA'NI HATCHERY

SCHEDULE R-59

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.

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Department of Fisheries and Oceans	\$321,935	\$319,435
Sundry	68,317	37,089
Facility rental	2,450	-
Boat rental	4,510	-
Vehicle rental	22,150	-
Other equipment rental	19,310	-
Fish sales	1,151	-
Work Opportunity Program Transfer from Social Assistance (R-32)	<u>18,983</u>	<u>12,194</u>
	<u>458,806</u>	<u>368,718</u>
EXPENDITURE		
Salaries and benefits	245,389	228,435
Equipment purchases	14,360	15,317
Telephone	2,747	2,260
Utilities	33,280	25,268
Insurance and fire protection	6,189	5,655
Travel	565	322
Repairs and maintenance	11,082	6,211
Vehicle expenses	47,937	37,577
Office services	11,400	11,400
Professional services	114	-
Food for personnel	6,946	6,608
Hatchery supplies	10,262	10,560
Dry suit rental	3,164	810
Fish food	11,002	5,502
Helicopter charter	-	2,002
Seine boat charter	6,000	6,516
Boat and trailer expenses	15,340	18,271
Transfer to Watershed Restoration Projects (R-58)	<u>-</u>	<u>336</u>
	<u>425,777</u>	<u>383,050</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	33,029	(14,332)
SURPLUS AT BEGINNING OF YEAR	<u>23,557</u>	<u>37,889</u>
SURPLUS AT END OF YEAR	<u>\$ 56,586</u>	<u>\$ 23,557</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

TREATY PROCESS

SCHEDULE R-60

The First Nation entered the British Columbia Treaty Process in 1997 as a member of the Winalagalis Treaty Group, which consists of five area First Nations. This process covers the Band's comprehensive land claim. Staff includes the Treaty Coordinator, Forestry Coordinator, Aquatic Resource Coordinator and Research Coordinator. Twenty percent of the funding is provided as a grant from the Province, and eighty percent of the funding is provided as a loan from the Federal Government. The total loan outstanding is included in long-term debt on the Consolidated Statement of Financial Position.

	<u>2002</u> <u>Budget</u>	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE			
Canada - loan	\$ 260,710	\$ 260,710	\$ 306,310
British Columbia Treaty Commission contribution	65,178	65,178	76,578
Winalagalis Treaty Group	-	4,250	-
Sundry	-	-	148
	<u>325,888</u>	<u>330,138</u>	<u>383,036</u>
EXPENDITURE			
Salaries and benefits	181,572	185,540	63,660
Materials and supplies	4,000	3,141	3,908
Equipment purchases	30,000	25,264	16,362
Telephone	1,100	988	352
Travel, training and honoraria	48,000	34,295	27,127
Office rent	6,000	6,000	9,000
Office services	37,700	32,196	38,200
Recruitment	5,000	2,957	7,284
Assemblies and workshops	12,500	6,932	5,805
Newsletters and mailouts	3,500	1,031	-
Special Initiatives	2,000	1,161	-
Research Contracts	22,601	6,827	54,503
Legal	35,000	17,416	23,194
Professional services	5,000	6,291	4,710
Winalagalis Treaty Group contribution	31,577	31,577	21,030
Research Information Management Project	-	-	17,921
	<u>425,550</u>	<u>361,616</u>	<u>293,056</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE BEFORE UNDERNOTED	(99,662)	(31,478)	89,980
LOAN PAYABLE - CANADA (Note 9)	<u>(260,710)</u>	<u>(260,710)</u>	<u>(306,310)</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(360,372)	(292,188)	(216,330)
DEFICIT AT BEGINNING OF YEAR	<u>(510,758)</u>	<u>(510,758)</u>	<u>(294,428)</u>
DEFICIT AT END OF YEAR	<u>\$(871,130)</u>	<u>\$(802,946)</u>	<u>\$(510,758)</u>

'NAMGIS FIRST NATION

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2002

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>
CAPITAL FUNDS			
Revolving Housing Fund	C-1	\$ 785,638	\$ 546,681
T'lisalagi'lakw School - Capital Expenditures	C-2	25,200	17,756
Capital Projects	C-3	190,590	194,268
New Buildings	C-4	1,579,361	671,436
Forestry	C-5	40,350	2,812
Capital Reserve	C-6	<u>138,090</u>	<u>-</u>
Total Capital Funds		<u>\$2,759,229</u>	<u>\$1,432,953</u>

Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
	March 31, 2001	March 31, 2002
\$ 238,957	\$ 1,291,844	\$1,530,801
7,444	34,070	41,514
(3,678)	(112,676)	(116,354)
907,925	(1,027,544)	(119,619)
37,538	(37,538)	-
<u>138,090</u>	<u>-</u>	<u>138,090</u>
<u>\$1,326,276</u>	<u>\$ 148,156</u>	<u>\$1,474,432</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

REVOLVING HOUSING FUND

SCHEDULE C-1

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.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Housing Initiative (2336)	\$ -	\$ -	\$ 666,000
Recovery from First Nation Members	275,083	387,279	200,500
Triplex rent	9,000	8,000	8,500
Duplex rent	5,760	5,280	5,226
Houses rent	11,160	13,860	12,533
Yalis apartments rent	34,740	34,045	34,227
Homeowner's contributions to new houses	-	3,920	30,419
Interest	50,000	34,141	58,398
Residential Repair Assistance Program	-	-	34,288
Add: Deferred revenue at beginning of year	-	299,113	-
Less: Deferred revenue at end of year	-	-	(299,113)
	<u>385,743</u>	<u>785,638</u>	<u>750,978</u>
EXPENDITURE			
Construction costs			
New houses	525,000	285,178	281,135
Major repair projects	130,000	76,826	39,779
Duplex repairs and maintenance	1,250	888	1,588
Rental houses repairs and maintenance	8,750	38,296	971
Triplex repairs and maintenance	4,330	3,127	3,530
Yalis apartments repairs and maintenance	12,096	14,187	11,533
Professional services	1,500	3,449	1,500
Insurance	31,649	32,573	29,164
Residential Repairs Assistance Program	-	691	33,621
Office services	66,000	74,236	69,399
Sundry	1,000	57	841
Repaid to Homeowner	-	17,173	-
Excess owners' contributions repaid	-	-	7,767
	<u>781,575</u>	<u>546,681</u>	<u>480,828</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(395,832)	238,957	270,150
SURPLUS AT BEGINNING OF YEAR	<u>1,291,844</u>	<u>1,291,844</u>	<u>1,021,694</u>
SURPLUS AT END OF YEAR	<u>\$ 896,012</u>	<u>\$1,530,801</u>	<u>\$1,291,844</u>

COMMITMENTS (Note 14)

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

T'LISALAGI'LAKW SCHOOL -
CAPITAL EXPENDITURES

SCHEDULE C-2

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

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Fit up of education facilities (2502)	\$ 8,150	\$ 8,150	\$ 6,938
Technology upgrade (2282)	15,300	14,550	24,450
Sundry	<u>-</u>	<u>2,500</u>	<u>-</u>
	23,450	25,200	31,388
EXPENDITURE			
Equipment purchases	<u>20,000</u>	<u>17,756</u>	<u>19,192</u>
EXCESS OF REVENUE OVER EXPENDITURE	3,450	7,444	12,196
SURPLUS AT BEGINNING OF YEAR	<u>34,070</u>	<u>34,070</u>	<u>21,874</u>
SURPLUS AT END OF YEAR	<u>\$37,520</u>	<u>\$41,514</u>	<u>\$34,070</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

CAPITAL PROJECTS

SCHEDULE C-3

Smaller capital projects are normally run through this program. The Capital Projects Coordinator oversees them. Large capital projects, such as new building construction, are recorded in separate programs to make it easier for the coordinator to track and monitor the projects.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Special Services (2259)	\$ -	\$ -	\$ 4,000
Add: Deferred revenue at beginning of year	-	141,030	499,194
Less: Deferred revenue at end of year	-	(99,032)	(141,030)
Village of Alert Bay	<u>-</u>	<u>148,592</u>	<u>-</u>
	<u>-</u>	<u>190,590</u>	<u>362,164</u>
EXPENDITURE			
Wastewater plant design	-	154,025	-
Sewage plant feasibility study	-	-	1,005
Sewage outfall design	11,520	-	9,043
Nimpkish Heights drainage upgrade	12,356	10,600	314,344
Physical development plan	36,578	29,643	33,741
Transfer to New Buildings (C-4)	-	-	292,421
Transfer to Public Works (R-18)	<u>-</u>	<u>-</u>	<u>4,000</u>
	<u>60,454</u>	<u>194,268</u>	<u>654,554</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(60,454)	(3,678)	(292,390)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(112,676)</u>	<u>(112,676)</u>	<u>179,714</u>
DEFICIT AT END OF YEAR	<u>\$(173,130)</u>	<u>\$(116,354)</u>	<u>\$(112,676)</u>

COMMITMENTS (Note 14)

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2002

NEW BUILDINGS

SCHEDULE C-4

During 2002 the new safe house was finished, as were the health centre renovations and the construction of the new dental clinic. The health centre renovations were paid for with internal surpluses that had been saved in various social services and community development programs over the years. The Capital Projects Coordinator usually oversees the work of the general contractor who is in charge of constructing the new building.

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE		
Indian and Northern Affairs Canada		
Community Centre (2488)	\$ 55,000	\$ -
Revenue Trust Fund	<u>191,220</u>	<u>213,668</u>
	246,220	213,668
Land Claim Settlement	693,678	-
Bighouse Fundraising	12,691	33,559
Health Canada	190,000	90,000
Canada Mortgage and Housing Corporation	266,201	222,099
Transfer from Capital Projects (C-3)	-	292,421
Transfer from Child and Family Services (R-39)	40,000	-
Transfer from Victim Services (R-53)	36,523	-
Transfer from Social Assistance Service Delivery (R-31)	25,000	-
Transfer from Social Assistance (R-32)	50,000	-
Transfer from 'Namgis Administration (R-14)	8,688	-
Transfer from Social Services (R-41)	<u>10,360</u>	<u>-</u>
	<u>1,579,361</u>	<u>851,747</u>
EXPENDITURE		
Community Hall Complex - Construction	5,019	1,339,336
Administration building construction	8,668	-
Bighouse reconstruction	-	953
Dental Clinic Construction	355,877	16,145
Health Centre Renovations	94,885	56,668
Hilikalas Construction	206,987	291,673
Transfer to Forestry (C-5)	<u>-</u>	<u>213,668</u>
	<u>671,436</u>	<u>1,918,443</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	907,925	(1,066,696)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(1,027,544)</u>	<u>39,152</u>
DEFICIT AT END OF YEAR	<u>\$ (119,619)</u>	<u>\$(1,027,544)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

FORESTRY

SCHEDULE C-5

The forestry program involved logging much of the west end of Cormorant Island. No logging was done in 2001 or 2002 and none is planned for the future. The transfer to this program in 2002 was done to bring the remaining deficit to zero.

	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE		
Sundry	\$ -	\$ 6,825
Transfer from 'Namgis Administration (R-14)	40,350	-
Transfer from New Buildings (C-4)	<u>-</u>	<u>213,668</u>
	<u>40,350</u>	<u>220,493</u>
EXPENDITURE		
Professional fees	-	800
Sundry	<u>2,812</u>	<u>2,924</u>
	<u>2,812</u>	<u>3,724</u>
EXCESS OF REVENUE OVER EXPENDITURE	37,538	216,769
DEFICIT AT BEGINNING OF YEAR	<u>(37,538)</u>	<u>(254,307)</u>
DEFICIT AT END OF YEAR	<u>\$ -</u>	<u>\$ (37,538)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2002

CAPITAL RESERVE

SCHEDULE C-6

In February 2002 Council passed a comprehensive set of financial policies, which included a provision to set up a Capital Reserve for large capital assets. The Capital Reserve is a fund to cover major repairs or the replacement of certain capital assets once they wear out. The Capital Reserve is built up by annual contributions from the various programs that relate to the asset in question. For example, the T'lisalagi'lakw School Operations and Maintenance program (R-3) will contribute \$18,000 each year to the Capital Reserve. This money will be used in the future to pay for major repairs such as re-roofing the school and teacherages.

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Capital Reserve contributions			
School Operation and Maintenance (R-3)	\$ -	\$ 72,000	\$ -
Community Recreation (R-11)	-	7,500	-
Health Centre Operations and Maintenance (R-40)	-	7,655	-
Health Board (R-48)	<u>-</u>	<u>50,935</u>	<u>-</u>
	-	138,090	-
EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	138,090	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$138,090</u>	<u>\$ -</u>

NAMGIS FIRST NATION
SOCIAL HOUSING

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2002

The Social Housing program is managed by the Housing Administrator, who takes direction from the Housing Committee. Social Housing houses are built with money borrowed from financial institutions under a special program run by Canada Mortgage and Housing Corporation (CMHC). CMHC subsidizes the interest rate charged. The federal government guarantees the mortgages.

	ASSETS	2002	2001
CURRENT ASSETS			
Cash		\$ 21,500	\$ 4,007
Accounts receivable		8,052	9,279
		29,552	13,286
RESTRICTED CASH AND DEPOSITS			
Replacement reserve fund (Note 3)		188,593	175,390
CAPITAL ASSETS (Note 7)			
		997,584	1,061,742
		\$1,215,729	\$1,250,418
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		\$ 30,663	\$ 14,398
Current portion of long-term debt (Note 9)		65,000	60,000
		95,663	74,398
LONG-TERM DEBT (Note 9)			
		703,088	772,245
		798,751	846,643
FUNDED RESERVES			
REPLACEMENT RESERVE (Note 3)		188,593	175,390
FIRST NATION EQUITY			
INVESTMENT IN CAPITAL ASSETS (Note 10)		228,385	228,385
		\$1,215,729	\$1,250,418

NAMGIS FIRST NATION
SOCIAL HOUSING

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT

YEAR ENDED MARCH 31, 2002

	<u>2002 Budget</u>	<u>2002 Actual</u>	<u>2001 Actual</u>
REVENUE			
Rental Revenue			
Income tested	\$ 87,378	\$ 87,459	\$ 82,937
Canada Mortgage and Housing Corporation Subsidy	74,845	74,845	76,095
Transfer from Replacement Reserve	-	10,207	-
Interest	<u>-</u>	<u>25</u>	<u>-</u>
	<u>162,223</u>	<u>172,536</u>	<u>159,032</u>
EXPENDITURE			
Administration	10,560	6,234	5,410
Allocation to Replacement Reserve	19,011	19,011	19,011
Amortization	64,160	64,158	52,990
Insurance	4,698	4,734	4,389
Maintenance and repairs	12,600	27,312	16,171
Mortgage interest	49,394	48,987	59,311
Professional fees	1,800	1,800	1,750
Sundry	<u>-</u>	<u>300</u>	<u>-</u>
	<u>162,223</u>	<u>172,536</u>	<u>159,032</u>
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	-	-	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FEDERAL ASSISTANCE PAYMENTS (Note 12)

NAMGIS FIRST NATION
SOCIAL HOUSING

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2002

	2002		2001
REPLACEMENT RESERVE			
Balance at beginning of year			
Principal	\$156,990		\$137,979
Interest	<u>18,400</u>	\$175,390	<u>11,545</u> \$149,524
Interest income for the year		4,399	6,855
Allocation from operations for the year		19,011	19,011
Transfer to operations for the year		(10,207)	-
Balance at end of year			
Principal	176,001		156,990
Interest	<u>12,592</u>	_____	<u>18,400</u> _____
		<u>\$188,593</u>	<u>\$175,390</u>

'NAMGIS FIRST NATION
GOVERNMENT TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2002

ASSETS	<u>2002</u>	<u>2001</u>
CASH HELD IN TRUST BY GOVERNMENT	<u>\$ 595,528</u>	<u>\$ 676,882</u>
FIRST NATION EQUITY		
EQUITY IN GOVERNMENT TRUST FUNDS	<u>\$ 595,528</u>	<u>\$ 676,882</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION

SCHEDULE OF CHANGES IN EQUITY IN GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2002

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
REVENUE FUND		
Balance at beginning of year	\$ <u>500,319</u>	\$ <u>670,374</u>
Additions:		
Alert Bay Shipyard Lease Income	1,500	1,500
Interest Income	44,525	37,978
B.C. Special Distribution (Per Capita)	4,310	4,134
Gordon McNeil	<u>-</u>	<u>1</u>
	<u>50,335</u>	<u>43,613</u>
Expenditures:		
Transfer to New Buildings (C-4)	-	213,668
Transfer to Funeral Trust Funds (R-15)	40,000	-
Transfer to Aboriginal Land Claims - Specific Claims (R-16)	<u>15,469</u>	<u>-</u>
	<u>55,469</u>	<u>213,668</u>
Balance at end of year	<u>495,185</u>	<u>500,319</u>
CAPITAL FUND		
Balance at beginning of year	<u>176,563</u>	<u>173,739</u>
Additions:		
Road Encroachment Land Claim Settlement	115,000	-
Coast Forest Management Limited	<u>-</u>	<u>2,824</u>
	<u>115,000</u>	<u>2,824</u>
Expenditures:		
Transfer to New Buildings (C-4)	<u>191,220</u>	<u>-</u>
Balance at end of year	<u>100,343</u>	<u>176,563</u>
	<u>\$ 595,528</u>	<u>\$ 676,882</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION

SCHEDULE OF RECEIPTS AND EXPENDITURES
OF GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2002

<u>Date of Band Council Resolution</u>	<u>Date Funds Released</u>	<u>Purpose for Release of Funds</u>	<u>Balance at Beginning of Year</u>	<u>Received from Trust Fund</u>	<u>Expenditure</u>	<u>Balance at End of Year</u>
REVENUE FUND						
January 18, 2002	March 10, 2002	Funeral Fund	\$ -	\$ 40,000	\$ 39,216	\$784
January 18, 2002	March 10, 2002	Specific Claim Expenditures	-	15,469	15,469	-
CAPITAL FUND						
January 18, 2002	March 10, 2002	Community Centre Construction	-	191,220	191,220	-

Note: All funds received were expended for the purposes stated in the Band Council Resolutions.

AUDITORS' REPORT
FOR THE SCHEDULE OF HONORARIA, REMUNERATION AND TRAVEL
FOR CHIEF AND COUNCIL

To the Membership of 'Namgis First Nation:

We have audited the consolidated financial statements of 'Namgis First Nation as at March 31, 2002, and for the year then ended and reported on May 31, 2002.

A Schedule of Honoraria, Remuneration and Travel for Chief and Council is required to be presented to the membership of 'Namgis First Nation pursuant to the funding agreement between Indian and Northern Affairs Canada and 'Namgis First Nation. The Schedule has been compiled by the management of 'Namgis First Nation from their records. For the purposes of understanding our involvement with this schedule, please note that:

- . We have audited and separately reported on the consolidated financial statements;
- . Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole;
- . The attached schedule is presented for the purpose of forming an opinion for the Membership and the Department of Indian Affairs and does not form part of the consolidated financial statements; and
- . The Schedule has been subjected to the auditing procedures applied to the audit of the consolidated financial statements taken as a whole.

During the course of the aforementioned audit, we encountered no discrepancies on this Schedule. However, no procedures have been carried out on this Schedule in addition to those necessary to form an opinion on the consolidated financial statements.

This report has been prepared in accordance with the applicable Assurance and Related Services Guideline issued by the Canadian Institute of Chartered Accountants.

Vancouver, Canada
May 31, 2002

Chartered Accountants

'NAMGIS FIRST NATION

SCHEDULE OF HONORARIA, REMUNERATION
AND TRAVEL FOR CHIEF AND COUNCIL

YEAR ENDED MARCH 31, 2002

<u>Chief or Council Member</u>	<u>Number of Months</u>	<u>Per Diems Received</u>	<u>Travel Expenses</u>	<u>Total</u>
Council Travel				
Alfred, Jerry	12	\$ 1,800	\$ 3,605	\$ 5,405
Alfred, Pearl	12	3,510	5,687	9,197
Cranmer, Roy	12	225	45	270
Cranmer, William	12	6,570	24,338	30,908
Dawson, Richard	6	450	814	1,264
Dick, Arthur	12	900	1,230	2,130
Hunt, Stan	12	2,070	2,229	4,299
Isaac, Victor	5	90	63	153
Wadhams, Brian	12	3,240	7,131	10,371
Wadhams, Greg	12	<u>3,915</u>	<u>7,747</u>	<u>11,662</u>
Total Travel		<u>\$ 22,770</u>	<u>\$ 52,889</u>	<u>75,659</u>
Council Honoraria				
Alfred, Jerry	12	\$ 2,760		2,760
Alfred, Laureen	4	805		805
Alfred, Pearl	12	2,760		2,760
Cranmer, Barb	4	805		805
Cranmer, Roy	12	2,760		2,760
Cranmer, William	12	4,500		4,500
Dawson, Richard	6	1,380		1,380
Dick, Arthur	12	2,735		2,735
Hunt, Stan	12	2,760		2,760
Isaac, Victor	5	1,150		1,150
Wadhams, Brian	12	2,760		2,760
Wadhams, Greg	12	<u>2,760</u>		<u>2,760</u>
Total Honoraria		<u>\$ 27,935</u>		<u>27,935</u>
TOTAL HONORARIA, REMUNERATION AND TRAVEL				<u>\$103,594</u>

AUDITORS' REPORT
FOR THE SCHEDULE OF REMUNERATION AND TRAVEL
FOR SENIOR STAFF

To the membership of 'Namgis First Nation:

We have audited the consolidated financial statements of 'Namgis First Nation as at March 31, 2002, and for the year then ended and reported on May 31, 2002.

A Schedule of Remuneration and Travel for Senior Staff is required to be presented to the membership of 'Namgis First Nation pursuant to the funding agreement between Indian and Northern Affairs Canada and 'Namgis First Nation. The Schedule has been compiled by the management of 'Namgis First Nation from their records. For the purposes of understanding our involvement with this schedule, please note that:

- . We have audited and separately reported on the consolidated financial statements;
- . Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole;
- . The attached schedule is presented for the purpose of forming an opinion for the Membership and the Department of Indian Affairs and does not form part of the consolidated financial statements; and
- . The schedule has been subjected to the auditing procedures applied to the audit of the consolidated financial statements taken as a whole.

During the course of the aforementioned audit, we encountered no discrepancies on this Schedule. However, no procedures have been carried out on this Schedule in addition to those necessary to form an opinion on the consolidated financial statements.

This report has been prepared in accordance with the applicable Assurance and Related Services Guideline issued by the Canadian Institute of Chartered Accountants.

Vancouver, Canada
May 31, 2002

Chartered Accountants

'NAMGIS FIRST NATION
SCHEDULE OF REMUNERATION AND TRAVEL
FOR SENIOR STAFF

YEAR ENDED MARCH 31, 2002

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses
		From	To	
Gloria Alfred (Teacher)	12	\$37,071	\$49,472	\$ 526
Lawrence Ambers (Administrator)	12	50,759	67,868	6,710
Verna Ambers (Director-Community Development)	12	44,066	58,917	1,133
Marilyn Dawson (Teacher)	12	37,071	49,472	756
Kristi Hagen (Senior Mental Health Counsellor)	12	44,066	58,917	5,284
Dr. Clayton Ham (Physician)	8		140,000	-
Ed Jackson (Forestry Coordinator)	12	44,066	58,917	3,875
Ian Knipe (Health Centre Administrator)	12	47,224	63,142	11,715
Margaret Lloyd (Mental Health Counsellor)	12	41,282	53,294	1,164
Len Merriman (School Principal)	7	63,841	73,629	232
Henry Nelson (Hatchery Manager)	12	37,071	48,069	-
George Speck (Assistant Administrator)	12	39,101	47,527	495
Tonio Sadik (Treaty Coordinator)	12	44,066	58,917	12,543
Garry Ullstrom (Comptroller & Systems Administrator)	12	44,066	78,235	1,449
Dr. Martin Weinstein (Aquatic Resources Coordinator)	6	44,066	58,917	5,591

Senior staff are those staff who were paid more than \$45,000 in the fiscal year. The remuneration paid to the senior staff for the year ended March 31, 2002 was within the salary ranges outlined herein.