

'NAMGIS FIRST NATION

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**CONSOLIDATED
FINANCIAL STATEMENTS**

MARCH 31, 2003

'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, 2003 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, 2003 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
June 5, 2003

Chartered Accountants

NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MARCH 31, 2003

	ASSETS	<u>2003</u>	<u>2002</u>
CURRENT ASSETS			
Cash and term deposits		\$ 2,924,641	\$ 3,581,064
Accounts receivable		1,348,332	448,290
Inventories		6,143	4,069
Prepaid expenses		<u>73,923</u>	<u>113,754</u>
		4,353,039	4,147,177
RESTRICTED CASH AND DEPOSITS (Note 3)		186,289	188,593
FUNDS HELD IN TRUST BY GOVERNMENT (Note 4)		633,625	595,528
CAPITAL ASSETS (Note 5)		<u>17,398,596</u>	<u>17,684,522</u>
		<u>\$22,571,549</u>	<u>\$22,615,820</u>
	LIABILITIES		
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		\$ 668,176	\$ 1,079,810
Security deposits and down payments		27,700	63,000
Deferred revenue (Note 8)		804,480	119,032
Current portion of long-term debt (Note 9)		<u>70,000</u>	<u>65,000</u>
		1,570,356	1,326,842
LONG-TERM DEBT (Note 9)		1,778,969	1,574,977
FUNDED RESERVES (Note 3)		<u>186,289</u>	<u>188,593</u>
		<u>3,535,614</u>	<u>3,090,412</u>
	FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 10)		16,713,375	16,935,119
SURPLUS (Note 11)		1,688,935	1,994,761
EQUITY IN GOVERNMENT TRUST FUNDS (Note 4)		<u>633,625</u>	<u>595,528</u>
		<u>19,035,935</u>	<u>19,525,408</u>
		<u>\$22,571,549</u>	<u>\$22,615,820</u>
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DUE FROM BAND MEMBERS (Note 13)			
COMMITMENTS (Note 14)			
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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, 2003

	<u>2003</u>	<u>2002</u>
REVENUES		
Government of Canada		
Indian and Northern Affairs Canada	\$ 4,021,767	\$ 4,519,396
Health Canada	2,412,029	2,541,994
Human Resources Development Canada	195,992	309,045
Fisheries and Oceans	408,300	430,935
Canada Mortgage and Housing Corporation	<u>81,208</u>	<u>341,046</u>
	7,119,296	8,142,416
Province of British Columbia	694,974	861,603
Nimpkish Fisheries Service	662,986	700,137
Land Claim Settlement	-	693,678
Commercial activities	410,643	327,974
Interest revenues	77,229	133,507
House loan and rental payments	472,397	633,123
Revenue Trust Fund	-	55,469
Capital Trust Fund	-	191,220
Other	<u>1,458,899</u>	<u>1,246,453</u>
Total Revenues	<u>10,896,424</u>	<u>12,985,580</u>
EXPENDITURES		
Housing and capital	1,424,563	1,574,714
Health and recreation	3,606,351	3,618,575
Education programs	1,546,907	2,143,500
Local government	1,379,820	1,189,269
Nimpkish Fisheries Service	661,960	714,660
Social assistance	774,728	669,965
Natural resource enhancement	612,846	799,311
Other commercial activities	309,639	317,708
Employment and training	361,184	562,476
Land claims	520,355	430,670
Prior year recoveries by Indian and Northern Affairs Canada	<u>3,897</u>	<u>-</u>
Total Expenditures	<u>11,202,250</u>	<u>12,020,848</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	(305,826)	964,732
SURPLUS AT BEGINNING OF YEAR	<u>1,994,761</u>	<u>1,030,029</u>
SURPLUS AT END OF YEAR (Note 11)	<u>\$ 1,688,935</u>	<u>\$ 1,994,761</u>

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

'NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2003

	<u>2003</u>	<u>2002</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
(Deficiency) excess of revenues over expenditures	\$ (305,826)	\$ 964,732
Adjustment for:		
Amortization	64,182	64,158
Adjustment for capital and investment transactions included in operations:		
Capital assets acquired from operations	875,943	1,369,481
House loan repayments from members	(270,668)	(67,671)
Increase (decrease) in:		
Accounts receivable	(900,042)	491,969
Inventories	(2,074)	(186)
Prepaid expenses	39,831	(57,782)
Accounts payable and accrued liabilities	(411,634)	334,668
Security deposits and down payments	(35,300)	(140,468)
Deferred revenue	<u>685,448</u>	<u>(321,111)</u>
 Cash flows (used in) from operating activities	 <u>(260,140)</u>	 <u>2,637,790</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	273,176	260,710
Repayment of long-term debt	(64,184)	(64,156)
Increase (decrease) in funds held in trust	38,097	(81,354)
House loan repayments from members	<u>270,668</u>	<u>67,671</u>
 Cash flows from financing activities	 <u>517,757</u>	 <u>182,871</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of capital assets	(875,943)	(1,369,482)
Transfers (from) to Reserves	<u>(2,304)</u>	<u>13,203</u>
 Cash flows used in investing activities	 <u>(878,247)</u>	 <u>(1,356,279)</u>
 NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	 <u>(620,630)</u>	 <u>1,464,382</u>
 CASH AND EQUIVALENTS AT BEGINNING OF YEAR	 <u>4,365,185</u>	 <u>2,900,803</u>
 CASH AND EQUIVALENTS AT END OF YEAR	 <u>\$ 3,744,555</u>	 <u>\$ 4,365,185</u>
 REPRESENTED BY:		
Cash and term deposits	\$ 2,924,641	\$ 3,581,064
Restricted cash and deposits	186,289	188,593
Funds held in trust	<u>633,625</u>	<u>595,528</u>
	 <u>\$ 3,744,555</u>	 <u>\$ 4,365,185</u>

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

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2003

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, 2003

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, 2003

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, 2003

5. CAPITAL ASSETS

	%	2003		Net Book Value	2002
		Cost	Accumulated Amortization		Net Book Value
Land	-	\$ 122,956	\$ -	\$ 122,956	\$ 122,956
Roads	4	1,763,102	486,643	1,276,459	1,329,645
Other infrastructure	4	674,942	363,596	311,346	324,319
Water and sewer	5	5,101,032	2,601,114	2,499,918	2,631,492
Buildings	10	13,044,297	6,415,627	6,628,670	7,300,946
Office furniture and equipment	10	443,895	247,864	196,031	205,774
Other equipment	20	980,288	700,129	280,159	303,620
Computer equipment	30	681,422	525,699	155,723	175,993
Vehicles	30	522,766	362,986	159,780	160,269
Work in progress	-	905,510	-	905,510	243,000
		24,240,210	11,703,658	12,536,552	12,798,014
Revolving Housing (Note 6)		6,332,600	2,403,957	3,928,643	3,888,924
Social Housing (Note 7)		1,390,507	457,106	933,401	997,584
		<u>\$31,963,317</u>	<u>\$14,564,721</u>	<u>\$17,398,596</u>	<u>\$17,684,522</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 construction costs for a sewage treatment plant and three duplexes. 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, 2003

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.

	<u>2003</u>	<u>2002</u>
Houses	\$4,991,590	\$4,730,788
Major repair projects	463,054	385,220
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	<u>36,792</u>	<u>36,792</u>
	6,332,600	5,993,964
Less accumulated amortization	<u>2,403,957</u>	<u>2,105,040</u>
Net Investment in Housing Program	<u>\$3,928,643</u>	<u>\$3,888,924</u>

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, 2003

7. SOCIAL HOUSING CAPITAL ASSETS

	2003		2002	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Houses - Phase I	\$ 323,625	\$210,225	\$113,400	\$139,528
Houses - Phase II	573,776	150,581	423,195	444,084
Houses - Phase III	244,051	30,002	214,049	219,602
Houses - Phase IV	<u>249,055</u>	<u>66,298</u>	<u>182,757</u>	<u>194,370</u>
	<u>\$1,390,507</u>	<u>\$457,106</u>	<u>\$933,401</u>	<u>\$997,584</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>2003</u>	<u>2002</u>
Course Development (Schedule R-24)	\$ -	\$ 20,000
Delegated Child Authority (Schedule R-42)	92,139	-
'Namgis House demolition (Schedule C-3)	26,488	92,096
Physical Development Plan (Schedule C-3)	-	6,936
Wastewater Treatment Plant (Schedule C-3)	600,000	-
Social Housing Duplexes (Schedule C-4)	<u>85,853</u>	<u>-</u>
	<u>\$ 804,480</u>	<u>\$ 119,032</u>

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2003

9. LONG-TERM DEBT

	2003	2002
The Royal Bank of Canada mortgage payable in monthly instalments of \$1,851 including interest at 7.53% per annum, maturing June 1, 2005	\$ 136,647	\$ 148,260
The Royal Bank of Canada mortgage payable in monthly instalments of \$3,450 including interest at 5.71% per annum, maturing September 12, 2007	328,350	-
The Scotia Mortgage Corporation mortgage payable in monthly instalments of \$2,612 including interest at 6.63% per annum, maturing July 1, 2004	65,409	91,538
The Scotia Mortgage Corporation mortgage payable in monthly instalments of \$1,442 including interest at 6.75% per annum, maturing October 1, 2004	173,498	179,051
The Scotia Mortgage Corporation	-	349,239
Loan, Government of Canada (Treaty Process)	<u>1,145,065</u>	<u>871,889</u>
	1,848,969	1,639,977
Less current portion	<u>70,000</u>	<u>65,000</u>
	<u>\$1,778,969</u>	<u>\$1,574,977</u>

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,	
2004	\$ 70,000
2005	74,000
2006	55,000
2007	51,000
2008	54,000

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, 2003

9. LONG-TERM DEBT (Continued)

Treaty Process

The 'Namgis First Nation has signed First Nation Negotiation Support Agreements resulting in loans totalling \$1,145,065 as at March 31, 2003 (\$871,889 as at March 31, 2002), 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

	2003	2002
Balance at beginning of year	\$16,935,119	\$17,016,902
Net capital expenditure during the year	1,181,804	1,369,481
Amortization of capital assets (Note 5)	(1,403,548)	(1,451,264)
	\$16,713,375	\$16,935,119

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	46,110
	\$228,385

11. SURPLUS

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

	2003	2002
Revenue funds (summary statement of revenues and expenditures)	\$ 151,336	\$ 520,329
Capital funds (summary statement of revenues and expenditures)	1,537,599	1,474,432
Surplus at end of year	\$1,688,935	\$1,994,761

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2003

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 2003 was \$55,607 (2002 - \$74,845).

13. DUE FROM BAND MEMBERS

Amounts due from First Nation members under the Revolving Housing Program "Old Agreements" (Note 6) total \$494,166 and are secured by the houses to which they relate. Amounts due from First Nation members for major repair projects total \$374,820 and are unsecured.

Other unsecured amounts owing from First Nation members are as follows:

	<u>2003</u>	<u>2002</u>
Garbage	\$ 15,568	\$ 16,487
Moorage	9,159	4,291
Sundry	18,628	19,695
Teacherages	1,280	1,650
Travel advances	365	913
Utilities	8,463	6,798
Equipment	<u>130</u>	<u>-</u>
	<u>\$ 53,593</u>	<u>\$ 49,834</u>

14. COMMITMENTS

The First Nation is committed to the following:

- a) Completion of three duplexes under the Social Housing Program costing approximately \$694,000 (Schedule C-4).
- b) Revitalization expenditures on the old administration building costing approximately \$26,500.
- c) Completion of the wastewater treatment plant costing approximately \$4,060,000 (Schedule C-3).
- 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, 2003

15. CONTINGENT LIABILITIES

- a) Indian and Northern Affairs Canada 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, 2003 is \$423,194 (2002 - \$455,747).

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 Indian and Northern Affairs Canada and the Province of British Columbia.

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

17. 'NAMGIS ENTERPRISES (Schedule R-27)

'Namgis Enterprises program was funded with monies from the Revolving Housing program. The deficit, \$10,121 at March 31, 2003 (2002 - \$50,121) 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, 2003

REVENUE FUNDS	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>
Education (Note 16)			
Post Secondary	R-1	\$ 643,528	\$ 589,983
Local Education Agreement	R-2	199,551	199,551
School Operation and Maintenance	R-3	192,619	175,717
T'lisalagi'lakw School	R-4	675,151	602,077
School Bus	R-5	96,617	58,217
Student Assistance	R-6	17,820	8,670
School Fundraising	R-7	52,466	43,118
School Cultural Program	R-8	<u>120,160</u>	<u>74,194</u>
Subtotal Education Programs		<u>1,997,912</u>	<u>1,751,527</u>
Administration			
June Sports	R-9	20,637	23,340
Employee Benefit Plans	R-10	122,181	99,455
Recreation Centre Operations and Maintenance	R-11	32,740	54,714
Forestry Crew	R-12	63,535	46,688
Capacity Building - Forestry	R-13	121,800	121,800
'Namgis Administration	R-14	932,982	1,007,330
Funeral Trust Funds	R-15	-	12,000
Aboriginal Land Claims - Specific Claims	R-16	49,292	65,225
'Namgis Buildings	R-17	74,545	126,494
Public Works	R-18	270,243	267,367
'Namgis House	R-19	45,819	73,023
Net Loft and Breakwater	R-20	19,233	15,316
Economic Development	R-21	92,475	99,308
Tobacco Outlet	R-22	121,885	102,841
Campground	R-23	-	685
Special Employment Programs	R-24	71,763	82,899
Nimkish Fisheries Service	R-25	662,986	661,960
Oyster Project	R-26	-	-
'Namgis Enterprises	R-27	40,000	-
Youth Centre	R-28	155,325	164,585
Youth Outreach	R-29	37,472	33,799
Head Start	R-30	145,140	145,296
Infant Development	R-31	155,927	179,371
Social Assistance Service Delivery	R-32	117,413	120,479
Social Assistance	R-33	769,015	781,581
Family Violence	R-34	21,214	18,696
National Child Benefit	R-35	93,504	93,969
Income Assistance Reform	R-36	120,541	114,994
Community Development	R-37	11,541	12,932
Training and Employment Support Initiatives	R-38	110,688	107,801
Training Programs	R-39	<u>5,250</u>	<u>5,709</u>
Subtotal Administration Programs		<u>4,485,146</u>	<u>4,639,657</u>
(carried forward)		<u>6,483,058</u>	<u>6,391,184</u>

Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
	March 31, 2002	March 31, 2003
\$ 53,545	\$ 400,932	\$ 454,477
-	1,130	1,130
16,902	13,437	30,339
73,074	349,049	422,123
38,400	(47,012)	(8,612)
9,150	25,393	34,543
9,348	11,402	20,750
<u>45,966</u>	<u>(388,424)</u>	<u>(342,458)</u>
<u>246,385</u>	<u>365,907</u>	<u>612,292</u>
(2,703)	6,045	3,342
22,726	87,365	110,091
(21,974)	(17,894)	(39,868)
16,847	(15,747)	1,100
-	18,954	18,954
(74,348)	1,158,353	1,084,005
(12,000)	784	(11,216)
(15,933)	(313,758)	(329,691)
(51,949)	215,805	163,856
2,876	61,519	64,395
(27,204)	(503,739)	(530,943)
3,917	(63,495)	(59,578)
(6,833)	173,483	166,650
19,044	203,465	222,509
(685)	(16,209)	(16,894)
(11,136)	(228)	(11,364)
1,026	8,668	9,694
-	(189,116)	(189,116)
40,000	(50,121)	(10,121)
(9,260)	(41,352)	(50,612)
3,673	9,332	13,005
(156)	(1,983)	(2,139)
(23,444)	16,116	(7,328)
(3,066)	118,217	115,151
(12,566)	60,905	48,339
2,518	(10,190)	(7,672)
(465)	(3,259)	(3,724)
5,547	43,184	48,731
(1,391)	56,767	55,376
2,887	20,814	23,701
<u>(459)</u>	<u>459</u>	<u>-</u>
<u>(154,511)</u>	<u>1,033,144</u>	<u>878,633</u>
<u>91,874</u>	<u>1,399,051</u>	<u>1,490,925</u>

'NAMGIS FIRST NATION

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2003

REVENUE FUNDS	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>
(brought forward)		<u>\$ 6,483,058</u>	<u>\$ 6,391,184</u>
Health			
Child and Family Services	R-40	148,501	148,465
Health Centre Operations and Maintenance	R-41	107,960	97,285
Social Services	R-42	3,000	18,211
Hilikalas	R-43	168,088	215,099
Alcohol and Drug Abuse Treatment Centre	R-44	642,031	642,216
Pre-Transfer Study	R-45	15,000	24,250
Dental Clinic	R-46	315,876	379,691
Physician Services	R-47	466,292	541,217
Mental Health	R-48	209,960	218,161
Health Board	R-49	359,574	233,976
Community Health	R-50	215,454	204,511
Home and Community Care	R-51	316,597	333,804
Patient Travel	R-52	270,114	250,479
Victim Services	R-53	45,863	45,895
Health Centre Fundraising	R-54	<u>5,505</u>	<u>7,879</u>
Subtotal Health Programs		<u>3,289,815</u>	<u>3,361,139</u>
Natural Resources			
Test Fishery	R-55	18,283	18,460
Nimpkish Watershed Stewardship Project	R-56	81,925	75,360
Watershed Restoration Projects	R-57	55,800	50,111
Gwa'ni Hatchery	R-58	<u>411,473</u>	<u>485,608</u>
Subtotal Natural Resources Programs		<u>567,481</u>	<u>629,539</u>
Subtotal Revenue Funds		10,340,354	10,381,862
Treaty Process	R-59	<u>68,297</u>	<u>395,782</u>
Total Revenue Funds		<u>\$10,408,651</u>	<u>\$10,777,644</u>

Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
	March 31, 2002	March 31, 2003
\$ 91,874	\$ 1,399,051	\$ 1,490,925
36	26,728	26,764
10,675	(51,110)	(40,435)
(15,211)	(41,781)	(56,992)
(47,011)	9,113	(37,898)
(185)	(8,398)	(8,583)
(9,250)	(2,343)	(11,593)
(63,815)	(112,090)	(175,905)
(74,925)	(102,400)	(177,325)
(8,201)	(17,908)	(26,109)
125,598	106,504	232,102
10,943	112,943	123,886
(17,207)	(9,520)	(26,727)
19,635	(48,950)	(29,315)
(32)	15,463	15,431
<u>(2,374)</u>	<u>4,699</u>	<u>2,325</u>
<u>(71,324)</u>	<u>(119,050)</u>	<u>(190,374)</u>
(177)	(6,766)	(6,943)
6,565	(6,565)	-
5,689	19	5,708
<u>(74,135)</u>	<u>56,586</u>	<u>(17,549)</u>
<u>(62,058)</u>	<u>43,274</u>	<u>(18,784)</u>
(41,508)	1,323,275	1,281,767
<u>(327,485)</u>	<u>(802,946)</u>	<u>(1,130,431)</u>
<u>\$ (368,993)</u>	<u>\$ 520,329</u>	<u>\$ 151,336</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Post Secondary Education (2360)	<u>\$643,528</u>	<u>\$643,528</u>	<u>\$635,713</u>
EXPENDITURE			
Tuition fees	102,839	121,912	168,586
Student support	452,472	422,845	430,425
Books and supplies	38,751	41,455	40,001
Travel assistance	4,150	3,771	9,836
Recovered by Province of British Columbia	-	-	2,000
Transfer to 'Namgis Administration (R-14)	<u>-</u>	<u>-</u>	<u>9,580</u>
	<u>598,212</u>	<u>589,983</u>	<u>660,428</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	45,316	53,545	(24,715)
SURPLUS AT BEGINNING OF YEAR	<u>400,932</u>	<u>400,932</u>	<u>425,647</u>
SURPLUS AT END OF YEAR	<u>\$446,248</u>	<u>\$454,477</u>	<u>\$400,932</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

LOCAL EDUCATION AGREEMENT

SCHEDULE R-2

Indian and Northern Affairs Canada paid school district funding for aboriginal students directly to the First Nation until the First Nation's Local Education Agreement with the school district expired in June 2002. Indian and Northern Affairs Canada now pays the school funding for aboriginal students directly to the school district.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Tuition Agreements (2290)	\$199,551	\$199,551	\$624,541
Transfer from School Cultural Program (R-8)	<u> -</u>	<u> -</u>	<u> 21,200</u>
	199,551	199,551	645,741
EXPENDITURE			
School District #85	<u>199,551</u>	<u>199,551</u>	<u>645,737</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	-	4
SURPLUS AT BEGINNING OF YEAR	<u> 1,130</u>	<u> 1,130</u>	<u> 1,126</u>
SURPLUS AT END OF YEAR	<u>\$ 1,130</u>	<u>\$ 1,130</u>	<u>\$ 1,130</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Schools Operation & Maintenance (2540)	\$143,777	\$147,125	\$148,108
Teacherages Operation & Maintenance (2541)	<u>18,294</u>	<u>18,294</u>	<u>17,073</u>
	162,071	165,419	165,181
Facility Rental	-	-	75
Teacherage Rentals	<u>28,800</u>	<u>27,200</u>	<u>28,400</u>
	<u>190,871</u>	<u>192,619</u>	<u>193,656</u>
EXPENDITURE			
Salaries and benefits	32,388	30,057	28,933
Materials and supplies	10,000	3,332	4,677
Equipment purchases	5,000	3,567	1,017
Utilities	19,500	16,293	17,628
Insurance	16,891	16,891	13,213
Repairs and maintenance	18,000	12,655	10,029
Teacherages	3,000	3,428	480
Propane	28,520	22,520	31,565
Groundskeeping	5,500	5,500	5,500
Bad debt	-	287	-
Capital Reserve Contribution (C-6)	18,000	36,000	72,000
Transfer to School Bus (R-5)	<u>25,187</u>	<u>25,187</u>	<u>22,618</u>
	<u>181,986</u>	<u>175,717</u>	<u>207,660</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	8,885	16,902	(14,004)
SURPLUS AT BEGINNING OF YEAR	<u>13,437</u>	<u>13,437</u>	<u>27,441</u>
SURPLUS AT END OF YEAR	<u>\$ 22,322</u>	<u>\$ 30,339</u>	<u>\$ 13,437</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Instructional Services (2280)	\$403,222	\$432,184	\$397,895
Comprehensive Educational Support Services (2318)	<u>96,097</u>	<u>96,097</u>	<u>97,296</u>
	499,319	528,281	495,191
Province of British Columbia - Ministry of Education	40,601	50,079	20,295
North Vancouver Island Aboriginal Training Society	20,800	20,054	4,480
Sundry	-	2,538	3,000
First Nations Education Steering Committee	<u>75,420</u>	<u>74,199</u>	<u>70,963</u>
	<u>636,140</u>	<u>675,151</u>	<u>593,929</u>
EXPENDITURE			
Salaries and benefits	428,328	401,929	396,132
Materials and supplies	32,000	26,281	14,930
Telephone	5,000	5,047	5,959
Library	4,000	3,365	248
Office supplies and sundry	17,500	3,507	3,021
Professional development	10,000	9,139	1,783
Professional services	9,500	4,213	5,163
Recruitment	-	266	8,701
Special Projects	-	-	3,745
Transfer to School Bus (R-5)	68,730	68,730	37,635
Transfer to School Cultural Program (R-8)	<u>79,600</u>	<u>79,600</u>	<u>31,460</u>
	<u>654,658</u>	<u>602,077</u>	<u>508,777</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(18,518)	73,074	85,152
SURPLUS AT BEGINNING OF YEAR	<u>349,049</u>	<u>349,049</u>	<u>263,897</u>
SURPLUS AT END OF YEAR	<u>\$330,531</u>	<u>\$422,123</u>	<u>\$349,049</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

SCHOOL BUS

SCHEDULE R-5

T'lisalagi'lakw 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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
North Vancouver Island Aboriginal Training Society	\$ -	\$ -	\$ 7,360
Bus sale proceeds	-	2,700	-
Transfer from T'lisalagi'lakw School (R-4)	68,730	68,730	37,635
Transfer from School Operation and Maintenance (R-3)	<u>25,187</u>	<u>25,187</u>	<u>22,618</u>
	<u>93,917</u>	<u>96,617</u>	<u>67,613</u>
EXPENDITURE			
Salaries and benefits	42,169	37,673	42,239
New bus purchase	-	-	82,138
Telephone	400	339	317
Travel, training and field trips	10,000	4,853	2,681
Vehicle expenses			
Insurance and licenses	1,831	1,831	3,521
Repairs and maintenance	5,000	1,866	3,902
Fuel	3,000	1,655	3,468
Capital Reserve contribution (C-6)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
	<u>72,400</u>	<u>58,217</u>	<u>138,266</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	21,517	38,400	(70,653)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(47,012)</u>	<u>(47,012)</u>	<u>23,641</u>
DEFICIT AT END OF YEAR	<u>\$(25,495)</u>	<u>\$(8,612)</u>	<u>\$(47,012)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Ancillary Services (2291)	<u>\$17,820</u>	<u>\$17,820</u>	<u>\$14,960</u>
EXPENDITURE			
Student allowances	5,000	4,900	4,670
School supplies	4,000	3,170	3,080
Graduation clothing	<u>1,500</u>	<u>600</u>	<u>750</u>
	<u>10,500</u>	<u>8,670</u>	<u>8,500</u>
EXCESS OF REVENUE OVER EXPENDITURE	7,320	9,150	6,460
SURPLUS AT BEGINNING OF YEAR	<u>25,393</u>	<u>25,393</u>	<u>18,933</u>
SURPLUS AT END OF YEAR	<u>\$32,713</u>	<u>\$34,543</u>	<u>\$25,393</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE		
Bingo - teachers	\$47,587	\$29,282
Canteen	2,514	1,665
Break opens	726	609
T'lisalagi'lakw School store	964	308
Cultural Celebration	675	5,679
Library	<u>-</u>	<u>12</u>
	<u>52,466</u>	<u>37,555</u>
EXPENDITURE		
Canteen supplies	1,399	1,396
Break opens	-	1,000
Bingo supplies	6,306	4,530
Donations and other	6,893	8,003
School programs	26,566	21,180
T'lisalagi'lakw School store purchases	1,409	371
Year Book	236	77
Cultural Celebration	<u>309</u>	<u>4,680</u>
	<u>43,118</u>	<u>41,237</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	9,348	(3,682)
SURPLUS AT BEGINNING OF YEAR	<u>11,402</u>	<u>15,084</u>
SURPLUS AT END OF YEAR	<u>\$20,750</u>	<u>\$11,402</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
National Association of Cultural Education	\$ 33,338	\$ 33,338	\$ 33,338
North Vancouver Island Aboriginal Training Society	6,600	4,200	24,097
Kindergarten and Nursery Fees	-	-	2,500
Industry Canada	-	-	900
First Nation Education Steering Committee	4,030	3,022	15,608
Transfer from T'lisalagi'lakw School (R-4)	<u>79,600</u>	<u>79,600</u>	<u>31,460</u>
	<u>123,568</u>	<u>120,160</u>	<u>107,903</u>
EXPENDITURE			
Salaries and benefits	103,863	69,662	92,563
Cultural contractors	1,500	570	-
Materials and supplies	2,000	2,715	568
Professional Development	2,000	1,247	-
Curriculum Development	4,000	-	1,238
Transfer to Local Education Agreement (R-2)	<u>-</u>	<u>-</u>	<u>21,200</u>
	<u>113,363</u>	<u>74,194</u>	<u>115,569</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	10,205	45,966	(7,666)
DEFICIT AT BEGINNING OF YEAR	<u>(388,424)</u>	<u>(388,424)</u>	<u>(380,758)</u>
DEFICIT AT END OF YEAR	<u>\$(378,219)</u>	<u>\$(342,458)</u>	<u>\$(388,424)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE		
Donations and raffles	\$ 187	\$ 110
Concession stand	13,856	16,620
Soccer entrance fees	6,594	7,450
Pageant	-	715
Merchandise sales	<u>-</u>	<u>1,640</u>
	<u>20,637</u>	<u>26,535</u>
EXPENDITURE		
Sundry	462	-
Concession stand	9,258	11,920
Soccer committee	9,411	11,804
Pageant and parade	3,337	3,569
Portable toilets	872	1,231
Merchandise purchases	<u>-</u>	<u>1,474</u>
	<u>23,340</u>	<u>29,998</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(2,703)	(3,463)
SURPLUS AT BEGINNING OF YEAR	<u>6,045</u>	<u>9,508</u>
SURPLUS AT END OF YEAR	<u>\$ 3,342</u>	<u>\$ 6,045</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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 Indian and Northern Affairs Canada.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Employee Benefits (2630)	<u>\$122,181</u>	<u>\$122,181</u>	<u>\$117,326</u>
EXPENDITURE			
Extended benefits	20,000	23,471	17,927
Pension Plan	68,206	71,310	59,456
Administration costs	<u>5,000</u>	<u>4,674</u>	<u>4,709</u>
	<u>93,206</u>	<u>99,455</u>	<u>82,092</u>
EXCESS OF REVENUE OVER EXPENDITURE	28,975	22,726	35,234
SURPLUS AT BEGINNING OF YEAR	<u>87,365</u>	<u>87,365</u>	<u>52,131</u>
SURPLUS AT END OF YEAR	<u>\$116,340</u>	<u>\$110,091</u>	<u>\$ 87,365</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

RECREATION CENTRE OPERATIONS
AND MAINTENANCE

SCHEDULE R-11

The costs of operating the recreation centre are recorded in this schedule.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Facility Rental	\$ 5,000	\$ 5,745	\$ 5,333
Bingo Surcharge	7,800	7,800	7,800
Canteen	6,000	8,226	8,038
Fundraising	-	-	41,955
Volleyball Entrance Fees	-	-	2,497
Transfer from Public Works (R-18)	<u>10,969</u>	<u>10,969</u>	<u>-</u>
	<u>29,769</u>	<u>32,740</u>	<u>65,623</u>
EXPENDITURE			
Salaries and benefits	3,798	5,336	34,990
Materials and supplies	250	1,261	5,187
Equipment	-	9,135	3,246
Telephone	-	-	1,478
Utilities	10,000	9,223	6,300
Insurance	5,710	5,710	4,517
Travel and Training	-	-	1,801
Repairs and Maintenance	1,000	2,645	4,026
Propane	5,000	6,577	4,727
Canteen Supplies	4,000	6,827	3,935
Volleyball Expenses	-	-	3,677
Special Programs	-	-	1,317
Bad debt	-	500	-
Capital Reserve Contribution (C-6)	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>37,258</u>	<u>54,714</u>	<u>82,701</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(7,489)	(21,974)	(17,078)
DEFICIT AT BEGINNING OF YEAR	<u>(17,894)</u>	<u>(17,894)</u>	<u>(816)</u>
DEFICIT AT END OF YEAR	<u>\$(25,383)</u>	<u>\$(39,868)</u>	<u>\$(17,894)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Canfor	\$ 16,000	\$ 15,725	\$19,587
Timberwest	-	-	875
Truck	-	-	84
Other	10,900	24,210	1,225
Treaty Process	<u>-</u>	<u>23,600</u>	<u>-</u>
	<u>26,900</u>	<u>63,535</u>	<u>21,771</u>
EXPENDITURE			
Salaries and benefits	26,100	20,415	17,580
Materials and supplies	1,000	735	335
Equipment	500	713	12,533
Travel and training	3,200	2,185	3,101
Truck expenses	9,000	5,805	3,969
Professional services	<u>-</u>	<u>16,835</u>	<u>-</u>
	<u>39,800</u>	<u>46,688</u>	<u>37,518</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(12,900)	16,847	(15,747)
DEFICIT AT BEGINNING OF YEAR	<u>(15,747)</u>	<u>(15,747)</u>	<u>-</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(28,647)</u>	<u>\$ 1,100</u>	<u>\$(15,747)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

CAPACITY BUILDING - FORESTRY

SCHEDULE R-13

For each of the past three years the First Nation has applied for and received \$75,000 from the Department of Indian Affairs Capacity Building Initiative. In the year ended March 31, 2003 the funds were used to hire forestry and fishery trainees and to train a forestry crew. As an Interim Measure under the Treaty Process, the First Nation received \$46,800 for a tourism study, which was flowed through to the Winalagalis Treaty Group.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Capacity Building Initiative (3205)	\$ 75,000	\$ 75,000	\$150,000
Treaty Related Measures (3235)	<u>35,000</u>	<u>34,300</u>	<u>-</u>
	110,000	109,300	150,000
Province of British Columbia	<u>12,500</u>	<u>12,500</u>	<u>22,500</u>
	<u>122,500</u>	<u>121,800</u>	<u>172,500</u>
EXPENDITURE			
Trainee wages and benefits	33,824	29,530	26,485
Culturally Modified Tree Crew wages	16,616	17,006	-
Forestry Crew training expenses	5,060	4,386	4,286
Equipment	3,000	2,668	1,876
Purchase of training	16,000	18,706	22,718
Winalagalis Treaty Group	-	-	75,000
Professional services	500	2,704	-
Winalagalis Treaty Group Tourism			
Opportunity Study	47,500	46,800	22,500
Transfer to 'Namgis Administration (R-14)	<u>-</u>	<u>-</u>	<u>21,420</u>
	<u>122,500</u>	<u>121,800</u>	<u>174,285</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	-	-	(1,785)
SURPLUS AT BEGINNING OF YEAR	<u>18,954</u>	<u>18,954</u>	<u>20,739</u>
SURPLUS AT END OF YEAR	<u>\$ 18,954</u>	<u>\$ 18,954</u>	<u>\$ 18,954</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

'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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Support Funding (2625)	\$ 445,948	\$ 445,948	\$ 462,142
Indian Registry Administration (2042)	11,298	11,898	10,930
Professional Development (2121)	10,850	10,850	11,500
Training and Development (2650)	<u>5,217</u>	<u>43,624</u>	<u>4,872</u>
	473,313	512,320	489,444
Sundry	12,000	11,225	61,676
Interest	100,000	48,959	99,366
Office services	336,534	348,186	394,676
Nimpkish Fisheries administration	5,000	6,500	12,300
North Vancouver Island Aboriginal Training Society	9,824	5,792	-
Transfer from Post Secondary (R-1)	-	-	9,580
Transfer from Social Assistance Service Delivery (R-32)	-	-	1,800
Transfer from Capacity Building - Forestry (R-13)	<u>-</u>	<u>-</u>	<u>21,420</u>
	<u>936,671</u>	<u>932,982</u>	<u>1,090,262</u>
EXPENDITURE			
Salaries and benefits	483,017	484,905	467,166
Stationery, postage and supplies	60,000	66,649	43,054
Equipment	30,000	32,783	18,023
Telephone	12,500	13,572	12,059
Insurance	10,067	10,067	8,172
Travel and training - Staff	24,000	27,847	27,648
Rent	26,400	29,200	26,400
Sundry	4,500	6,100	3,645
Council honoraria	66,000	65,665	27,935
Professional services	92,000	91,345	121,516
Travel - Council	60,000	70,485	65,232
Annual audit	34,000	33,980	30,110
Donations	20,000	26,427	25,860
Bank charges	8,000	8,305	10,172
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)	<u>-</u>	<u>-</u>	<u>40,350</u>
	<u>970,484</u>	<u>1,007,330</u>	<u>976,621</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(33,813)	(74,348)	113,641
SURPLUS AT BEGINNING OF YEAR	<u>1,158,353</u>	<u>1,158,353</u>	<u>1,044,712</u>
SURPLUS AT END OF YEAR	<u>\$1,124,540</u>	<u>\$1,084,005</u>	<u>\$1,158,353</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Revenue Trust Fund	\$ 40,000	\$ -	\$ 40,000
EXPENDITURE			
Funerals	<u>16,000</u>	<u>12,000</u>	<u>24,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	24,000	(12,000)	16,000
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>784</u>	<u>784</u>	<u>(15,216)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 24,784</u>	<u>\$(11,216)</u>	<u>\$ 784</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

ABORIGINAL LAND CLAIMS
- SPECIFIC CLAIMS

SCHEDULE R-16

Revenue and expenditures for the negotiation of settlements to specific land claims are recorded in this program. Funding and/or expenditures for activities that strengthen the Nation's culture may also be recorded here. In 2003 Indian and Northern Affairs Canada funding was flowed through to the U'Mista Cultural Centre to help them negotiate the "Potlatch Claim".

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Claims Contribution U'Mista (3450)	\$ 6,872	\$ 34,292	\$ -
Consultation - Canoe Gathering (2672)	-	-	10,000
Revenue Trust Fund	<u>-</u>	<u>-</u>	<u>15,469</u>
	6,872	34,292	25,469
Aboriginal Council of British Columbia	<u>9000</u>	<u>15,000</u>	<u>10,000</u>
	<u>15,872</u>	<u>49,292</u>	<u>35,469</u>
EXPENDITURE			
Professional services	-	-	3,269
Rejected specific claims	1,000	-	668
U'Mista Canoe Gathering	-	-	10,000
Synod Lands	4,000	7,547	4,010
Whe-La-La-U	22,500	18,440	37,763
Road Encroachment I.R. #1	3,500	4,322	7,694
U'Mista Specific Claims Research	6,872	34,292	-
Woss Cabin	<u>500</u>	<u>624</u>	<u>5,650</u>
	<u>38,372</u>	<u>65,225</u>	<u>69,054</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(22,500)	(15,933)	(33,585)
DEFICIT AT BEGINNING OF YEAR	<u>(313,758)</u>	<u>(313,758)</u>	<u>(280,173)</u>
DEFICIT AT END OF YEAR	<u><u>\$(336,258)</u></u>	<u><u>\$(329,691)</u></u>	<u><u>\$(313,758)</u></u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

'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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Rent			
Lot rental	\$ 900	\$ 950	\$ -
Band buildings	1,320	1,540	-
Hospital houses	3,000	2,750	-
Bighouse	2,400	1,200	4,730
Administration building	32,640	35,440	32,640
Portable trailers	9,480	9,480	9,480
Council Hall	13,000	13,050	13,250
Transfer from Public Works (R-18)	<u>10,135</u>	<u>10,135</u>	<u>9,489</u>
	<u>72,875</u>	<u>74,545</u>	<u>69,589</u>
EXPENDITURE			
Operating costs			
Hospital houses	4,000	3,919	-
Administration building	30,570	54,997	30,581
Bighouse	17,854	15,265	11,973
Council Hall	10,010	8,413	10,907
'Namgis Buildings	24,238	24,012	11,226
Office services	2,500	2,500	2,400
Portable expenses	1,050	1,000	3,059
New hospital costs	-	388	-
Professional services	-	-	1,053
Capital Reserve Contribution (C-6)	15,000	15,000	-
Transfer to Public Works (R-18)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>106,222</u>	<u>126,494</u>	<u>72,199</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(33,347)	(51,949)	(2,610)
SURPLUS AT BEGINNING OF YEAR	<u>215,805</u>	<u>215,805</u>	<u>218,415</u>
SURPLUS AT END OF YEAR	<u>\$182,458</u>	<u>\$163,856</u>	<u>\$215,805</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Municipal Agreements (2516)	\$194,240	\$194,240	\$173,945
Sundry	1,000	705	2,228
Water and sewer fees	19,600	18,978	19,530
Equipment rental and other fees	39,144	24,234	33,170
Gravel sales	6,000	6,464	4,160
Garbage fees	21,282	17,022	21,315
Groundskeeping fees	-	5,500	5,500
Municipal Sewage Levy	-	2,100	-
Transfer from 'Namgis Buildings (R-17)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>282,266</u>	<u>270,243</u>	<u>260,848</u>
EXPENDITURE			
Salaries and benefits	94,969	92,038	88,757
Materials and supplies	16,000	14,198	12,510
Equipment purchases	4,500	2,817	4,199
Telephone	900	1,003	905
Utilities	16,500	15,622	16,130
Insurance	6,528	6,528	6,241
Travel and training	2,000	1,591	733
Repairs and maintenance	13,700	11,311	9,154
Fuel	8,700	7,786	7,528
Sundry	2,000	1,281	409
Roads	2,000	1,776	1,027
Office services	2,000	2,000	2,400
Waste disposal	54,307	48,851	40,648
Composting Biosolids Study	-	-	1,267
Bad debts	-	-	5,100
Fire protection and dog control	13,367	13,367	14,385
Capital Reserve Contribution (C-6)	34,500	22,500	-
Transfer to 'Namgis Buildings (R-17)	10,135	10,135	9,489
Transfer to 'Namgis House (R-19)	3,594	3,594	3,366
Transfer to Recreation Centre Operations and Maintenance (R-11)	<u>-</u>	<u>10,969</u>	<u>-</u>
	<u>285,700</u>	<u>267,367</u>	<u>224,248</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(3,434)	2,876	36,600
SURPLUS AT BEGINNING OF YEAR	<u>61,519</u>	<u>61,519</u>	<u>24,919</u>
SURPLUS AT END OF YEAR	<u>\$ 58,085</u>	<u>\$ 64,395</u>	<u>\$ 61,519</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

'NAMGIS HOUSE

SCHEDULE R-19

In 2003, the First Nation hired a consultant to work with a local committee to revitalize 'Namgis House. The Committee has come up with several ideas, which are being refined. Currently, parts of 'Namgis House are rented out to tenants such as the Kwakiutl Territorial Fisheries Commission and the Musgamagw Tsawataineuk Tribal Council. The First Nation uses the basement for storage.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Rent			
Programs	\$ 41,985	\$ 42,225	\$ 60,080
Transfer from Public Works (R-18)	<u>3,594</u>	<u>3,594</u>	<u>3,366</u>
	<u>45,579</u>	<u>45,819</u>	<u>63,446</u>
EXPENDITURE			
Salaries and benefits	17,626	22,706	25,457
Materials and supplies	3,200	1,308	3,166
Fuel and electricity	22,000	25,812	26,690
Insurance	2,426	2,426	1,836
Repairs and maintenance	1,000	663	1,059
Office services	4,500	4,500	6,000
Professional services	<u>15,120</u>	<u>15,608</u>	<u>-</u>
	<u>65,872</u>	<u>73,023</u>	<u>64,208</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(20,293)	(27,204)	(762)
DEFICIT AT BEGINNING OF YEAR	<u>(503,739)</u>	<u>(503,739)</u>	<u>(502,977)</u>
DEFICIT AT END OF YEAR	<u>\$(524,032)</u>	<u>\$(530,943)</u>	<u>\$(503,739)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Rent			
Net loft	\$ 3,000	\$ 2,400	\$ 2,800
Moorage	<u>12,000</u>	<u>16,833</u>	<u>12,439</u>
	<u>15,000</u>	<u>19,233</u>	<u>15,239</u>
EXPENDITURE			
Bad debts	-	-	12,048
Utilities	3,000	2,842	2,768
Insurance	4,215	3,409	1,903
Repairs and maintenance	2,000	2,041	8,741
Office services	1,200	1,200	1,200
Breakwater lease	1,750	1,721	1,721
Net loft expenses	<u>7,386</u>	<u>4,103</u>	<u>1,298</u>
	<u>19,551</u>	<u>15,316</u>	<u>29,679</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(4,551)	3,917	(14,440)
DEFICIT AT BEGINNING OF YEAR	<u>(63,495)</u>	<u>(63,495)</u>	<u>(49,055)</u>
DEFICIT AT END OF YEAR	<u>\$(68,046)</u>	<u>\$(59,578)</u>	<u>\$(63,495)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Musgamagw Tribal Council	\$ 91,275	\$ 91,275	\$ 91,275
Sundry	<u>600</u>	<u>1,200</u>	<u>600</u>
	<u>91,875</u>	<u>92,475</u>	<u>91,875</u>
EXPENDITURE			
Salaries and benefits	62,707	64,515	51,102
Materials and supplies	500	278	-
Equipment purchases	500	-	500
Telephone	500	592	493
Travel and training	2,500	2,230	688
Professional services	12,500	7,280	-
Office rent	2,640	2,640	2,640
Office services	9,096	9,096	9,096
Sundry	5,500	1,496	5,383
Occupational skill training	7,000	7,346	5,299
Ecotourism Conference	<u>3,000</u>	<u>3,835</u>	<u>-</u>
	<u>106,443</u>	<u>99,308</u>	<u>75,201</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(14,568)	(6,833)	16,674
SURPLUS AT BEGINNING OF YEAR	<u>173,483</u>	<u>173,483</u>	<u>156,809</u>
SURPLUS AT END OF YEAR	<u>\$158,915</u>	<u>\$166,650</u>	<u>\$173,483</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Tobacco sales	<u>\$123,000</u>	<u>\$121,885</u>	<u>\$ 85,647</u>
EXPENDITURE			
Office services	12,300	12,188	8,565
Purchases	<u>90,000</u>	<u>90,653</u>	<u>56,616</u>
	<u>102,300</u>	<u>102,841</u>	<u>65,181</u>
EXCESS OF REVENUE OVER EXPENDITURE	20,700	19,044	20,466
SURPLUS AT BEGINNING OF YEAR	<u>203,465</u>	<u>203,465</u>	<u>182,999</u>
SURPLUS AT END OF YEAR	<u><u>\$224,165</u></u>	<u><u>\$222,509</u></u>	<u><u>\$203,465</u></u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE	\$ -	\$ -
EXPENDITURE		
Utilities	518	1,165
Insurance	<u>167</u>	<u>171</u>
	<u>685</u>	<u>1,336</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(685)	(1,336)
DEFICIT AT BEGINNING OF YEAR	<u>(16,209)</u>	<u>(14,873)</u>
DEFICIT AT END OF YEAR	<u><u>\$(16,894)</u></u>	<u><u>\$(16,209)</u></u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

SPECIAL EMPLOYMENT PROGRAMS

SCHEDULE R-24

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

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Course Development (2350)	\$ -	\$ -	\$ 20,000
Add: Deferred revenue at beginning of year	20,000	20,000	-
Less: Deferred revenue at end of year	<u>-</u>	<u>-</u>	<u>(20,000)</u>
	20,000	20,000	-
Musgamagw Tsawataineuk Tribal Council	-	-	5,000
North Vancouver Island Aboriginal			
Training Society	26,763	26,763	-
First Nation Forestry Program	20,000	20,000	-
Darcy Mitchell Consulting	5,000	5,000	-
Work Opportunity Program transfer from			
Social Assistance (R-33)	<u>-</u>	<u>-</u>	<u>621</u>
	<u>71,763</u>	<u>71,763</u>	<u>5,621</u>
EXPENDITURE			
Salaries and benefits	36,490	36,132	2,970
Trail sign project	2,770	1,128	2,230
Travel and training	1,900	1,863	-
Non-timber Forest Program	27,576	26,634	-
Woss and Hanson cabins	17,150	17,142	-
Recovered by North Vancouver Island			
Aboriginal Training Society	<u>-</u>	<u>-</u>	<u>2,836</u>
	<u>85,886</u>	<u>82,899</u>	<u>8,036</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(14,123)	(11,136)	(2,415)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(228)</u>	<u>(228)</u>	<u>2,187</u>
DEFICIT AT END OF YEAR	<u>\$(14,351)</u>	<u>\$(11,364)</u>	<u>\$ (228)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Actual</u>	<u>2002 Actual</u>
REVENUE		
Receipts from fishing companies	\$ 662,986	\$ 700,137
EXPENDITURE		
Payments to fishermen	<u>661,960</u>	<u>714,660</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,026	(14,523)
SURPLUS AT BEGINNING OF YEAR	<u>8,668</u>	<u>23,191</u>
SURPLUS AT END OF YEAR	<u>\$ 9,694</u>	<u>\$ 8,668</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Actual</u>	<u>2002 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, 2003

'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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Transfer from 'Namgis Administration (R-14)	\$ 40,000	\$ 40,000	\$ 40,000
EXPENDITURE	-	-	-
EXCESS OF REVENUE OVER EXPENDITURE	40,000	40,000	40,000
DEFICIT AT BEGINNING OF YEAR	<u>(50,121)</u>	<u>(50,121)</u>	<u>(90,121)</u>
DEFICIT AT END OF YEAR	<u>\$(10,121)</u>	<u>\$(10,121)</u>	<u>\$(50,121)</u>

'NAMGIS ENTERPRISES (Note 17)

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

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 operate out of the Recreation Centre.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Consultation - Canoe Gathering (2672)	\$ -	\$ 1,000	\$ -
Health Canada			
Brighter Futures	57,000	57,000	44,000
Solvent Abuse	-	-	12,997
Province of British Columbia	1,500	2,481	2,577
North Vancouver Island Aboriginal			
Training Society	19,343	19,343	18,726
Human Resource Development Canada	-	-	2,882
Royal Roads University	-	-	2,900
First Nations Schools Association	8,834	8,834	13,782
Social Assistance Camp Fees	4,500	4,500	1,400
B.C. Hydro	4,000	4,000	-
Work Opportunity Program transfer from			
Social Assistance (R-33)	8,441	8,167	6,317
Transfer from National Child Benefit (R-35)	40,000	40,000	5,000
Transfer from Income Assistance Reform (R-36)	10,000	10,000	5,000
Transfer from Community Development (R-37)	-	-	1,200
	<u>153,618</u>	<u>155,325</u>	<u>116,781</u>
EXPENDITURE			
Salaries and benefits	130,812	140,931	100,295
Materials and supplies	3,500	6,058	5,489
Equipment purchases	3,500	3,270	1,267
Telephone	2,000	1,533	786
Utilities	-	304	1,570
Insurance	730	730	482
Travel and training	1,080	1,276	2,636
Honoraria	-	-	4,862
Activities and events	10,000	10,483	7,106
	<u>151,622</u>	<u>164,585</u>	<u>124,493</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,996	(9,260)	(7,712)
DEFICIT AT BEGINNING OF YEAR	<u>(41,352)</u>	<u>(41,352)</u>	<u>(33,640)</u>
DEFICIT AT END OF YEAR	<u>\$(39,356)</u>	<u>\$(50,612)</u>	<u>\$(41,352)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

YOUTH OUTREACH

SCHEDULE R-29

The Community Outreach Worker helps prevent suicides by organizing and implementing activities within the schools and community and by developing suicide prevention protocols.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
North Vancouver Island Aboriginal Training Society	\$ 9,280	\$16,536	\$ 7,480
University of British Columbia	21,172	13,936	16,348
Transfer from National Child Benefit (R-35)	<u>7,000</u>	<u>7,000</u>	<u>-</u>
	<u>37,452</u>	<u>37,472</u>	<u>23,828</u>
EXPENDITURE			
Salaries and benefits	31,506	29,464	13,935
Materials supplies	3,000	2,331	240
Equipment	-	749	-
Travel and training	3,000	1,255	121
Professional services	<u>-</u>	<u>-</u>	<u>200</u>
	<u>37,506</u>	<u>33,799</u>	<u>14,496</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(54)	3,673	9,332
SURPLUS AT BEGINNING OF YEAR	<u>9,332</u>	<u>9,332</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 9,278</u>	<u>\$13,005</u>	<u>\$ 9,332</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

HEAD START

SCHEDULE R-30

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Health Canada	\$143,700	\$143,700	\$108,000
Transfer from Infant Development (R-31)	<u>1,440</u>	<u>1,440</u>	<u>1,140</u>
	<u>145,140</u>	<u>145,140</u>	<u>109,140</u>
EXPENDITURE			
Salaries and benefits	51,460	51,444	48,029
Materials and supplies	11,000	9,768	4,675
Nutritional supplements	30,000	29,717	24,957
Equipment	3,000	20,576	1,513
Telephone	900	1,136	881
Utilities	800	242	144
Insurance	224	224	131
Travel and training	3,000	3,096	2,359
Repairs and maintenance	2,000	718	1,934
Rent	3,280	2,640	7,720
Office services	9,000	9,000	10,000
Sundry	100	44	48
Professional services	-	-	1,084
Playground improvements	-	3,700	-
Honoraria	2,000	800	100
Vehicle expenses	4,000	3,541	2,647
Transfer to Infant Development (R-31)	5,650	5,650	-
Transfer to Social Assistance Service Delivery (R-32)	3,000	3,000	-
Transfer to Community Health (R-50)	<u>-</u>	<u>-</u>	<u>3,000</u>
	<u>129,414</u>	<u>145,296</u>	<u>109,222</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	15,726	(156)	(82)
DEFICIT AT BEGINNING OF YEAR	<u>(1,983)</u>	<u>(1,983)</u>	<u>(1,901)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 13,743</u>	<u>\$ (2,139)</u>	<u>\$ (1,983)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

INFANT DEVELOPMENT

SCHEDULE R-31

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Health Canada	\$ 54,344	\$ 54,344	\$ 44,344
Province of British Columbia	20,000	22,869	42,440
North Vancouver Island Aboriginal Training Society	42,000	42,000	42,000
Sundry	500	100	1,484
Rent	-	-	4,800
Work Opportunity Program transfer from Social Assistance (R-33)	16,968	19,739	12,800
Transfer from Child and Family Services (R-40)	625	625	-
Transfer from Head Start (R-30)	5,650	5,650	-
Transfer from Victim Services (R-53)	600	600	-
Transfer from Family Violence (R-34)	1,250	-	-
Transfer from National Child Benefit (R-35)	<u>7,000</u>	<u>10,000</u>	<u>-</u>
	<u>148,937</u>	<u>155,927</u>	<u>147,868</u>
EXPENDITURE			
Salaries and benefits	121,542	139,355	100,513
Materials and supplies	3,000	4,477	5,046
Equipment purchases	300	300	659
Telephone	2,400	2,884	2,555
Utilities	3,100	2,766	3,087
Insurance	1,639	1,639	954
Travel and training	2,500	632	2,112
Repairs and maintenance	300	664	374
Office services	6,166	6,044	9,500
Professional services	4,100	4,070	2,443
Cultural honoraria	-	-	500
Food	2,000	1,987	3,239
Recovered by Province of British Columbia	-	-	971
Rent	-	1,200	-
Infant Development Contract	8,900	8,913	25,938
Capital Reserve Contribution (C-6)	3,000	3,000	-
Transfer to Head Start (R-30)	<u>1,440</u>	<u>1,440</u>	<u>1,140</u>
	<u>160,387</u>	<u>179,371</u>	<u>159,031</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(11,450)	(23,444)	(11,163)
SURPLUS AT BEGINNING OF YEAR	<u>16,116</u>	<u>16,116</u>	<u>27,279</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 4,666</u>	<u>\$ (7,328)</u>	<u>\$ 16,116</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

SOCIAL ASSISTANCE
SERVICE DELIVERY

SCHEDULE R-32

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

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Home Care Service Delivery (2444)	\$ -	\$ -	\$ 18,019
Social Assistance Service Delivery (2401)	<u>80,986</u>	<u>84,436</u>	<u>83,503</u>
	80,986	84,436	101,522
North Vancouver Island Aboriginal Training Society	15,578	14,977	-
Family Bonus Administration Fee	2,875	-	-
Transfer from Head Start (R-30)	3,000	3,000	-
Transfer from National Child Benefit (R-35)	3,000	3,000	3,700
Transfer from Home and Community Care (R-51)	<u>12,000</u>	<u>12,000</u>	<u>-</u>
	<u>117,439</u>	<u>117,413</u>	<u>105,222</u>
EXPENDITURE			
Salary and benefits	103,646	101,042	82,936
Materials and supplies	8,500	9,858	6,515
Equipment purchases	-	590	-
Telephone	900	996	757
Insurance	398	398	386
Travel and training	5,000	4,968	3,454
Professional services	650	1,280	6,496
Rent	1,200	1,200	-
Utilities	-	87	-
Repairs and maintenance	-	60	-
Transfer to 'Namgis Administration (R-14)	-	-	1,800
Transfer to New Buildings (C-4)	<u>-</u>	<u>-</u>	<u>25,000</u>
	<u>120,294</u>	<u>120,479</u>	<u>127,344</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(2,855)	(3,066)	(22,122)
SURPLUS AT BEGINNING OF YEAR	<u>118,217</u>	<u>118,217</u>	<u>140,339</u>
SURPLUS AT END OF YEAR	<u>\$115,362</u>	<u>\$115,151</u>	<u>\$118,217</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

SOCIAL ASSISTANCE

SCHEDULE R-33

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Basic Needs (2370)	\$624,000	\$624,000	\$630,133
Special Needs (2390)	48,709	45,015	47,134
Guardian Financial Assistance (2371)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	<u>772,709</u>	<u>769,015</u>	<u>777,267</u>
EXPENDITURE			
Basic Needs	574,000	550,661	576,275
Guardian Financial Assistance	100,000	69,636	64,214
Special Needs	48,709	33,952	29,475
Income Support Reform Basic Needs	70,000	72,498	54,516
Work Opportunity Program transfers			
Youth Centre (R-28)	-	8,167	6,317
Infant Development (R-31)	-	19,739	12,800
Gwa'ni Hatchery (R-58)	-	14,886	18,983
Income Assistance Reform (R-36)	-	5,922	-
Training and Employment Support Initiatives (R-38)	-	6,120	6,120
Special Employment Programs (R-24)	-	-	621
Transfer to New Buildings (C-4)	<u>-</u>	<u>-</u>	<u>50,000</u>
	<u>792,709</u>	<u>781,581</u>	<u>819,321</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(20,000)	(12,566)	(42,054)
SURPLUS AT BEGINNING OF YEAR	<u>60,905</u>	<u>60,905</u>	<u>102,959</u>
SURPLUS AT END OF YEAR	<u>\$ 40,905</u>	<u>\$ 48,339</u>	<u>\$ 60,905</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

FAMILY VIOLENCE

SCHEDULE R-34

The Family Violence resource centre's resources include books, tapes and videos on family violence, conflict resolution and other related topics. Due to provincial government funding cutbacks, the Family Violence worker position no longer exists.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Family Violence (2430)	\$ 19,092	\$ 19,090	\$ 19,090
Aboriginal Health Council	-	-	17,500
Women's Retreat fees and donations	-	-	5,350
B.C. Aboriginal Network on Disability Society	2,124	2,124	-
Transfer from National Child Benefit (R-35)	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>21,216</u>	<u>21,214</u>	<u>46,940</u>
EXPENDITURE			
Salaries and benefits	5,677	5,678	30,030
Materials and supplies	2,610	2,690	1,225
Equipment	-	-	500
Telephone	500	749	1,383
Utilities	50	29	145
Insurance	136	136	110
Travel and training	-	-	1,410
Repairs and maintenance	100	190	69
Rent	2,400	2,400	2,400
Office services	-	-	1,900
Workshops	<u>7,000</u>	<u>6,824</u>	<u>9,463</u>
	<u>18,473</u>	<u>18,696</u>	<u>48,635</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	2,743	2,518	(1,695)
DEFICIT AT BEGINNING OF YEAR	<u>(10,190)</u>	<u>(10,190)</u>	<u>(8,495)</u>
DEFICIT AT END OF YEAR	<u>\$ (7,447)</u>	<u>\$ (7,672)</u>	<u>\$(10,190)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

NATIONAL CHILD BENEFIT

SCHEDULE R-35

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

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
National Child Benefit Initiative (2805)	\$ 91,989	\$ 91,989	\$ 74,324
Thrift Shop Revenue	2,000	1,515	1,902
Transfer from Income Assistance Reform (R-36)	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>93,989</u>	<u>93,504</u>	<u>86,226</u>
EXPENDITURE			
Salaries and benefits	-	-	2,463
Materials and supplies	100	123	1,835
Equipment	-	-	7,515
Thrift shop	5,140	4,328	5,069
Office services	-	-	7,400
Sundry	-	-	52
Cultural honoraria	-	-	400
Christmas hampers	-	-	4,002
Ferry and school snack programs	8,000	9,444	7,274
Soccer Camp	550	547	72
Incentive Workers Top Up	15,000	14,707	17,700
Community Events	3,000	4,820	11,355
Transfer to Youth Centre (R-28)	40,000	40,000	5,000
Transfer to Youth Outreach (R-29)	7,000	7,000	-
Transfer to Social Assistance Service Delivery (R-32)	3,000	3,000	3,700
Transfer to Infant Development (R-31)	7,000	10,000	-
Transfer to Family Violence (R-34)	-	-	5,000
Transfer to Training and Employment Support Initiative (R-38)	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>88,790</u>	<u>93,969</u>	<u>88,837</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	5,199	(465)	(2,611)
DEFICIT AT BEGINNING OF YEAR	<u>(3,259)</u>	<u>(3,259)</u>	<u>(648)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 1,940</u>	<u>\$ (3,724)</u>	<u>\$ (3,259)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

INCOME ASSISTANCE REFORM

SCHEDULE R-36

In an effort to get people off of social assistance, from 2000 to 2003 the federal government allowed the First Nation to place people who were on Social Assistance into training programs. The Social Assistance that would have otherwise been paid to individuals was retained by the First Nation for other training activities.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Social Assistance Savings	\$ 70,000	\$ 72,498	\$ 54,516
North Vancouver Island Aboriginal Training Society	40,406	40,402	41,100
Workshop revenue	1,500	1,500	-
Work Opportunity Program transfer from Social Assistance (R-33)	6,909	5,922	-
Transfer from Training Programs (R-39)	<u>219</u>	<u>219</u>	<u>-</u>
	<u>119,034</u>	<u>120,541</u>	<u>95,616</u>
EXPENDITURE			
Salaries and benefits	71,239	73,467	45,045
Materials and supplies	10,000	4,831	3,236
Equipment	500	-	5,225
Telephone	1,200	1,244	758
Utilities	800	578	706
Travel and training	5,000	6,304	3,323
Purchase of training	-	-	25,480
Office rent	1,320	1,320	1,320
Evaluation	-	-	7,182
Student incentives	-	-	650
Janitorial services	1,040	2,250	-
Transfer to Youth Centre (R-28)	10,000	10,000	5,000
Transfer to National Child Benefit (R-35)	-	-	10,000
Transfer to Training and Employment Support Initiative (R-38)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	<u>116,099</u>	<u>114,994</u>	<u>122,925</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	2,935	5,547	(27,309)
SURPLUS AT BEGINNING OF YEAR	<u>43,184</u>	<u>43,184</u>	<u>70,493</u>
SURPLUS AT END OF YEAR	<u>\$ 46,119</u>	<u>\$ 48,731</u>	<u>\$ 43,184</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

COMMUNITY DEVELOPMENT

SCHEDULE R-37

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

	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE		
Youth Centre Fundraising	\$ 345	\$ 1,663
Amlilas Daycare Fundraising	-	300
Youth Employment Fundraising	-	(522)
Dream Catcher Youth Conference	-	1,950
Central Native Fishermen's Cooperative	-	7,132
Katimavik Revenue	-	1,700
Teen Centre Fundraising	1,196	1,236
Royal Bank	<u>10,000</u>	<u>-</u>
	<u>11,541</u>	<u>13,459</u>
EXPENDITURE		
Teen Centre	445	890
Youth Centre	1,095	1,779
Amlilas Daycare	224	939
Soccer Camp	-	(60)
Youth Employment	-	200
Dream Catcher Youth Conference	102	898
Adult Basic Education Demonstration Project	-	90
Katimavik Welcome	113	1,587
Central Native Fishermen's Cooperative	953	-
North American Indigenous Games	10,000	-
Transfer to Youth Centre (R-28)	<u>-</u>	<u>1,200</u>
	<u>12,932</u>	<u>7,523</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(1,391)	5,936
SURPLUS AT BEGINNING OF YEAR	<u>56,767</u>	<u>50,831</u>
SURPLUS AT END OF YEAR	<u>\$55,376</u>	<u>\$56,767</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

TRAINING AND EMPLOYMENT
SUPPORT INITIATIVES

SCHEDULE R-38

An Employment Placement Officer and a Youth Employment and Outdoor Leadership staff member provide training programs and ongoing employment assistance services for Nation members, with a focus on training youth.

	<u>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Employment and Training (2372)	\$ 33,339	\$ 33,339	\$ 27,364
North Vancouver Island Aboriginal Training Society	10,930	5,925	-
First Nations Education Steering Committee	47,862	47,874	43,245
Youth Survey	-	2,430	-
Work Opportunity Program transfer from Social Assistance (R-33)	6,120	6,120	6,120
Transfer from Income Assistance Reform (R-36)	15,000	15,000	15,000
Transfer from National Child Benefit (R-35)	-	-	10,000
	<u>113,251</u>	<u>110,688</u>	<u>101,729</u>
EXPENDITURE			
Salaries and benefits	69,165	67,737	75,970
Materials and supplies	11,300	14,150	5,316
Equipment	2,000	-	1,958
Telephone	1,750	1,784	2,081
Utilities	800	578	706
Insurance	500	444	314
Travel and training	12,000	13,963	5,942
Repairs and maintenance	1,040	140	1,223
Rent	1,320	1,320	1,320
Professional services	-	-	314
Purchase of training	-	-	350
Cultural Program	-	-	879
Janitorial services	1,640	720	2,399
Youth survey	220	211	-
Career Fair	8,500	6,754	-
	<u>110,235</u>	<u>107,801</u>	<u>98,772</u>
EXCESS OF REVENUE OVER EXPENDITURE	3,016	2,887	2,957
SURPLUS AT BEGINNING OF YEAR	<u>20,814</u>	<u>20,814</u>	<u>17,857</u>
SURPLUS AT END OF YEAR	<u>\$ 23,830</u>	<u>\$ 23,701</u>	<u>\$ 20,814</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

TRAINING PROGRAMS

SCHEDULE R-39

A Home and Community Care training project was completed in 2003.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
North Vancouver Island Aboriginal Training Society	\$ -	\$ -	\$110,892
Transfer from Home and Community Care (R-51)	<u>-</u>	<u>5,250</u>	<u>-</u>
	<u>-</u>	<u>5,250</u>	<u>110,892</u>
EXPENDITURE			
Travel and training	240	4,490	2,880
Purchase of training	-	-	104,694
Sundry	-	1,000	-
Books	-	-	2,859
Transfer to Income Assistance Reform (R-36)	<u>219</u>	<u>219</u>	<u>-</u>
	<u>459</u>	<u>5,709</u>	<u>110,433</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(459)	(459)	459
SURPLUS AT BEGINNING OF YEAR	<u>459</u>	<u>459</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 459</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

CHILD AND FAMILY SERVICES

SCHEDULE R-40

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Child/Family Services (2423)	\$ -	\$ 10,602	\$ -
Community Support Services (2466)	<u>-</u>	<u>21,481</u>	<u>-</u>
	-	32,083	-
Province of British Columbia	112,277	116,418	83,564
Transfer from Home and Community Care (R-51)	-	-	3,000
Transfer from Social Services (R-42)	<u>32,083</u>	<u>-</u>	<u>24,204</u>
	<u>144,360</u>	<u>148,501</u>	<u>110,768</u>
EXPENDITURE			
Salaries and benefits	95,899	97,343	91,204
Materials and supplies	2,500	1,587	2,078
Equipment purchases	1,000	-	370
Telephone	2,400	2,640	2,384
Utilities	200	190	145
Insurance	419	419	360
Travel and training	5,500	4,265	3,222
Office rent	1,200	1,200	2,400
Office services	4,288	11,525	8,352
Sundry	100	89	253
Nutritional supplements	2,000	2,500	-
Professional services	21,700	17,986	-
Workshops	6,500	3,096	-
Transfer to Health Board (R-49)	-	5,000	-
Transfer to Infant Development (R-31)	625	625	-
Transfer to New Buildings (C-4)	<u>-</u>	<u>-</u>	<u>40,000</u>
	<u>144,331</u>	<u>148,465</u>	<u>150,768</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	29	36	(40,000)
SURPLUS AT BEGINNING OF YEAR	<u>26,728</u>	<u>26,728</u>	<u>66,728</u>
SURPLUS AT END OF YEAR	<u>\$ 26,757</u>	<u>\$ 26,764</u>	<u>\$ 26,728</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

HEALTH CENTRE
OPERATIONS AND MAINTENANCE

SCHEDULE R-41

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

	<u>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Health Canada	\$ 89,000	\$ 89,000	\$ 76,390
Rent	12,000	13,440	-
Sundry	-	150	-
Transfer from Capital Reserve (C-6)	<u>5,370</u>	<u>5,370</u>	<u>-</u>
	<u>106,370</u>	<u>107,960</u>	<u>76,390</u>
EXPENDITURE			
Salaries and benefits	28,168	29,327	26,731
Materials and supplies	5,500	4,459	6,499
Equipment purchases	1,000	1,090	2,221
Telephone	600	536	98
Utilities	11,000	8,258	9,125
Insurance	4,036	4,036	2,119
Repairs and maintenance	20,000	24,339	14,712
Propane	13,000	10,312	12,750
Office services	4,928	4,928	7,000
Capital Reserve Contribution (C-6)	<u>10,000</u>	<u>10,000</u>	<u>7,655</u>
	<u>98,232</u>	<u>97,285</u>	<u>88,910</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	8,138	10,675	(12,520)
DEFICIT AT BEGINNING OF YEAR	<u>(51,110)</u>	<u>(51,110)</u>	<u>(38,590)</u>
DEFICIT AT END OF YEAR	<u>\$(42,972)</u>	<u>\$(40,435)</u>	<u>\$(51,110)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

SOCIAL SERVICES

SCHEDULE R-42

This schedule includes costs associated with the Director of Social Services. This position ceased to exist in June 2002 due to lack of funding. The main activity in this program will now relate to planning for the possible delegation of child welfare services from the Province to the Nation.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Child and Family Services (2423)	\$ 10,602	\$ -	\$ 10,528
Community Support Services (2466)	21,481	-	20,808
Delegated Child Authority (2424)	-	92,139	-
Less: Deferred revenue at end of year	<u>-</u>	<u>(92,139)</u>	<u>-</u>
	32,083	-	31,336
Hilikalas Fund Raising	-	-	576
Transfer from Victim Services (R-53)	<u>3,000</u>	<u>3,000</u>	<u>-</u>
	<u>35,083</u>	<u>3,000</u>	<u>31,912</u>
EXPENDITURE			
Salaries and benefits	16,798	16,798	47,563
Materials and supplies	735	734	1,555
Telephone	430	430	899
Insurance	216	216	187
Travel and training	33	33	3,496
Fund Raising Hilikalas	224	-	198
Transfer to Child and Family Services (R-40)	32,083	-	24,204
Transfer to New Buildings (C-4)	<u>-</u>	<u>-</u>	<u>10,360</u>
	<u>50,519</u>	<u>18,211</u>	<u>88,462</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(15,436)	(15,211)	(56,550)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(41,781)</u>	<u>(41,781)</u>	<u>14,769</u>
DEFICIT AT END OF YEAR	<u>\$(57,217)</u>	<u>\$(56,992)</u>	<u>\$(41,781)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

HILIKALAS

SCHEDULE R-43

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>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Province of British Columbia	\$136,474	\$122,614	\$116,732
Child maintenance	15,000	19,873	19,651
Canada Mortgage and Housing Corporation	<u>25,650</u>	<u>25,601</u>	<u>-</u>
	<u>177,124</u>	<u>168,088</u>	<u>136,383</u>
EXPENDITURE			
Salaries and benefits	105,425	140,425	94,034
Materials and supplies	3,900	6,335	3,864
Equipment purchases	-	-	4,383
Telephone	2,600	2,296	2,792
Utilities	5,400	3,484	3,483
Insurance	2,068	2,079	1,810
Travel and training	488	487	643
Repairs and maintenance	1,625	1,647	6,631
Fuel	-	-	659
Rent	-	-	2,700
Office services	8,734	7,847	10,500
Sundry	300	892	220
Food	12,500	18,891	11,656
Canada Mortgage and Housing Corporation Project	25,650	26,966	-
Capital Reserve Contribution (C-6)	<u>3,750</u>	<u>3,750</u>	<u>-</u>
	<u>172,440</u>	<u>215,099</u>	<u>143,375</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	4,684	(47,011)	(6,992)
SURPLUS AT BEGINNING OF YEAR	<u>9,113</u>	<u>9,113</u>	<u>16,105</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 13,797</u>	<u>\$(37,898)</u>	<u>\$ 9,113</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

ALCOHOL AND DRUG ABUSE
TREATMENT CENTRE

SCHEDULE R-44

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>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Health Canada			
Pre-Transfer Planning	\$ 15,000	\$ 15,000	\$ -
Incorporation	5,000	5,000	-
Substance Abuse Program	573,334	573,334	577,075
Crisis Intervention	35,360	35,360	35,360
H.I.V. Surveillance	9,000	8,997	9,000
Province of British Columbia per diem	2,240	2,240	9,192
Vancouver Island Health Authority	<u>-</u>	<u>2,100</u>	<u>-</u>
	<u>639,934</u>	<u>642,031</u>	<u>630,627</u>
EXPENDITURE			
Salaries and benefits	393,010	397,452	387,437
Materials and supplies	15,000	14,868	14,034
Equipment purchases	7,500	7,526	4,331
Telephone	4,200	4,152	3,745
Utilities	6,500	6,985	6,391
Insurance	3,146	3,146	2,416
Travel and training	12,000	10,495	14,277
Repairs and maintenance	10,800	6,783	3,807
Office services	44,500	44,500	61,000
Professional services	4,000	634	3,533
Food	58,000	59,531	58,074
Mental Health services	35,360	35,360	35,362
Sessional fees	19,048	19,722	12,968
Vehicle	2,825	2,262	1,496
H.I.V. testing	9,000	9,000	9,269
Vancouver Island Health Authority Workshops	-	800	-
Transfer to Pre-Transfer Study (R-45)	15,000	15,000	-
Transfer to Health Board (R-49)	<u>-</u>	<u>4,000</u>	<u>12,500</u>
	<u>639,889</u>	<u>642,216</u>	<u>630,640</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	45	(185)	(13)
DEFICIT AT BEGINNING OF YEAR	<u>(8,398)</u>	<u>(8,398)</u>	<u>(8,385)</u>
DEFICIT AT END OF YEAR	<u>\$ (8,353)</u>	<u>\$ (8,583)</u>	<u>\$ (8,398)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

PRE-TRANSFER STUDY

SCHEDULE R-45

During 2002-03 the Nation negotiated a five-year funding agreement for the Alcohol and Drug Treatment Centre. Health Canada funded the negotiation and preparation process, and those funds and expenditures are shown in this schedule. As part of the agreement, Health Canada "transfers" to the First Nation a greater degree of autonomy with regards to the Centre's operation. The new "transfer agreement" will commence April 1, 2003.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Health Canada	\$ -	\$ -	\$62,518
Transfer from Treatment Centre (R-44)	<u>15,000</u>	<u>15,000</u>	<u>-</u>
	<u>15,000</u>	<u>15,000</u>	<u>62,518</u>
EXPENDITURE			
Consultants and wages	-	-	19,711
Materials and supplies	-	19	1,387
Equipment purchases	-	-	4,809
Travel and training	8,000	7,732	5,254
Office services	-	-	8,400
Professional services	6,500	11,499	21,100
Transfer to Health Board (R-49)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>19,500</u>	<u>24,250</u>	<u>60,661</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(4,500)	(9,250)	1,857
DEFICIT AT BEGINNING OF YEAR	<u>(2,343)</u>	<u>(2,343)</u>	<u>(4,200)</u>
DEFICIT AT END OF YEAR	<u>\$(6,843)</u>	<u>\$(11,593)</u>	<u>\$(2,343)</u>

NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

DENTAL CLINIC

SCHEDULE R-46

The Dental Clinic opened February 2002. A full-time dentist, certified dental assistant and two dental hygienists provide a full range of dental services to residents of Alert Bay and other North Island communities.

	<u>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u> <small>(As restated)</small>
REVENUE			
Health Canada	\$ 55,000	\$ 61,428	\$ 79,829
Billing revenue	219,400	205,500	7,691
Transfer from Health Board (R-49)	-	37,500	-
Transfer from New Buildings (C-4)	-	<u>11,448</u>	<u>-</u>
	<u>274,400</u>	<u>315,876</u>	<u>87,520</u>
EXPENDITURE			
Salaries and benefits	191,122	204,501	27,952
Materials and supplies	43,000	36,104	10,224
Equipment	8,000	5,535	108,546
Telephone	2,700	2,616	2,775
Utilities	2,000	1,115	324
Insurance	127	127	522
Travel and training	5,000	2,737	5,040
Facility maintenance	2,000	1,559	1,554
Consultants	-	-	417
Professional services	1,000	600	11,716
Bank charges	200	203	29
Recruitment	20,000	22,082	30,232
Laboratory costs	14,000	12,185	279
Bad debts	2,000	316	-
Locums	55,250	55,250	-
Office services	17,562	17,562	-
Fee discount	-	6,199	-
Capital Reserve contribution (C-6)	<u>11,000</u>	<u>11,000</u>	<u>-</u>
	<u>374,961</u>	<u>379,691</u>	<u>199,610</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	<u>(100,561)</u>	<u>(63,815)</u>	<u>(112,090)</u>
(DEFICIT) SURPLUS AT BEGINNING OF YEAR			
As originally stated	(153,919)	(153,919)	-
Adjustment: 2002 Health Canada funding for Dental Clinic Operations reclassified from Health Board (R-49)	<u>41,829</u>	<u>41,829</u>	<u>-</u>
As restated	<u>(112,090)</u>	<u>(112,090)</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u><u>\$(212,651)</u></u>	<u><u>\$(175,905)</u></u>	<u><u>\$(112,090)</u></u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

PHYSICIAN SERVICES

SCHEDULE R-47

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

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Health Canada	\$ 250,567	\$ 250,567	\$210,567
MSP and sundry revenue	237,700	212,225	208,535
Sundry revenue	-	-	100
Transfer from Home and Community Care (R-51)	3,500	3,500	13,000
Transfer from Health Board (R-49)	-	-	3,125
	<u>491,767</u>	<u>466,292</u>	<u>435,327</u>
EXPENDITURE			
Salaries and benefits	390,841	426,235	358,721
Materials and supplies	17,000	19,586	18,311
Equipment	3,000	3,668	19,071
Telephone	7,300	7,269	11,117
Utilities	-	-	1,346
Insurance	11,737	11,008	5,119
Sundry	2,750	3,769	3,650
Professional services	8,500	9,427	2,237
Recruitment	8,000	6,543	12,731
Bad debts	1,900	-	3,377
Locum fee	7,200	9,437	47,535
Smitty's House costs	1,500	1,500	8,035
Travel and training	3,000	5,273	2,188
Office services	28,241	28,241	21,000
Visa bank charges	150	112	110
Physio and OT services	-	-	10,047
Retina screening	2,000	-	440
Billing adjustments	-	9,149	-
Transfer to Patient Travel (R-52)	-	-	18,000
	<u>493,119</u>	<u>541,217</u>	<u>543,035</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(1,352)	(74,925)	(107,708)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(102,400)</u>	<u>(102,400)</u>	<u>5,308</u>
DEFICIT AT END OF YEAR	<u>\$(103,752)</u>	<u>\$(177,325)</u>	<u>\$(102,400)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

MENTAL HEALTH

SCHEDULE R-48

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 administrative assistant supports the counsellors.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Health Canada	\$155,920	\$155,920	\$155,920
Treatment Centre fees	35,360	35,360	35,362
Province of British Columbia	-	-	5,120
British Columbia Mental Health Society	17,415	17,415	17,415
Inter Tribal Health Association	1,000	1,265	5,170
School contributions	500	-	500
Sundry	<u>500</u>	<u>-</u>	<u>-</u>
	<u>210,695</u>	<u>209,960</u>	<u>219,487</u>
EXPENDITURE			
Salaries and benefits	152,883	159,398	133,519
Materials and supplies	4,100	4,934	5,113
Equipment	2,000	1,183	2,809
Telephone	1,100	1,208	1,076
Insurance	717	717	539
Travel and training	11,500	8,109	12,279
Office services	13,484	13,484	15,500
Sundry	100	-	-
Professional services	7,500	7,698	2,969
Community workshops	6,000	5,153	6,287
Intensive Outreach Contract	<u>17,415</u>	<u>16,277</u>	<u>14,305</u>
	<u>216,799</u>	<u>218,161</u>	<u>194,396</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(6,104)	(8,201)	25,091
DEFICIT AT BEGINNING OF YEAR	<u>(17,908)</u>	<u>(17,908)</u>	<u>(42,999)</u>
DEFICIT AT END OF YEAR	<u>\$(24,012)</u>	<u>\$(26,109)</u>	<u>\$ (17,908)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

HEALTH BOARD

SCHEDULE R-49

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>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u> (As restated)
REVENUE			
Health Canada	\$233,671	\$235,636	\$425,028
Kwakiutl District Council	64,938	64,938	64,938
Sundry	-	-	4,104
Dental legal claim proceeds	-	45,000	-
Transfer from Child and Family Services (R-40)	-	5,000	-
Transfer from Alcohol and Drug Abuse Treatment Centre (R-44)	-	4,000	12,500
Transfer from Pre-Transfer Study (R-45)	5,000	5,000	-
Transfer from Home and Community Care (R-51)	-	-	5,000
	<u>303,609</u>	<u>359,574</u>	<u>511,570</u>
EXPENDITURE			
Salaries and benefits	111,314	111,477	107,952
Materials and supplies	15,000	13,499	15,321
Equipment	2,500	443	3,496
Telephone	4,500	4,331	4,508
Insurance	485	485	445
Travel and training	12,000	13,349	11,041
Smitty's House costs	-	160	-
St. George's houses	3,720	2,359	-
Office services	14,003	14,003	27,000
Sundry	100	-	5,001
Professional services	30,000	27,640	11,680
Recruitment	-	-	240
Communications	8,500	5,495	8,599
Whe-La-La-U Programs	34,153	3,235	39,149
Capital Reserve contribution (C-6)	-	-	50,935
Transfer to Dental Clinic (R-46)	-	37,500	-
Transfer to Physician Services (R-47)	-	-	3,125
	<u>236,275</u>	<u>233,976</u>	<u>288,492</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>67,334</u>	<u>125,598</u>	<u>223,078</u>
SURPLUS (DEFICIT) AT BEGINNING OF YEAR			
As originally stated	148,333	148,333	(116,574)
Adjustment: 2002 Health Canada funding for Dental Clinic Operations reclassified to Dental Clinic (R-46)	<u>(41,829)</u>	<u>(41,829)</u>	<u>-</u>
As restated	<u>106,504</u>	<u>106,504</u>	<u>(116,574)</u>
SURPLUS AT END OF YEAR	<u>\$173,838</u>	<u>\$232,102</u>	<u>\$ 106,504</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

COMMUNITY HEALTH

SCHEDULE R-50

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>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Health Canada	\$197,704	\$200,454	\$252,529
North Vancouver Island Aboriginal Training Society	-	-	12,320
Sundry	3,000	3,000	5,500
Transfer from Head Start (R-30)	-	-	3,000
Transfer from Home and Community Care (R-51)	-	-	53,241
Transfer from Patient Travel (R-52)	<u>12,000</u>	<u>12,000</u>	<u>6,000</u>
	<u>212,704</u>	<u>215,454</u>	<u>332,590</u>
EXPENDITURE			
Salaries and benefits	133,754	129,922	165,818
Materials and supplies	13,000	11,468	12,345
Nutrition supplements	10,000	9,869	10,728
Equipment	1,500	2,648	5,256
Telephone	3,500	3,448	3,278
Insurance	1,127	730	939
Travel and training	9,500	7,528	15,091
Diabetic initiative	20,000	21,847	19,828
Office services	16,416	16,416	27,000
Sundry	100	100	-
Professional services	4,350	535	11,554
Vehicle	-	-	4,618
H.I.V. Project	-	-	3,291
Recruitment	<u>-</u>	<u>-</u>	<u>5,957</u>
	<u>213,247</u>	<u>204,511</u>	<u>285,703</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(543)	10,943	46,887
SURPLUS AT BEGINNING OF YEAR	<u>112,943</u>	<u>112,943</u>	<u>66,056</u>
SURPLUS AT END OF YEAR	<u>\$112,400</u>	<u>\$123,886</u>	<u>\$112,943</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

HOME AND COMMUNITY CARE

SCHEDULE R-51

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

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

	<u>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Care - In Home Care (2440)	\$124,161	\$125,373	\$102,106
Adult In Home Care Service Delivery (2444)	<u>21,911</u>	<u>21,911</u>	<u>-</u>
	146,072	147,284	102,106
Health Canada	169,038	169,038	42,585
Sundry	<u>-</u>	<u>275</u>	<u>-</u>
	<u>315,110</u>	<u>316,597</u>	<u>144,691</u>
EXPENDITURE			
Salaries and benefits	178,628	182,768	38,283
Materials and supplies	5,500	13,271	8,506
Equipment	14,500	25,645	21,005
Telephone	1,500	1,903	-
Insurance	1,000	-	-
Travel and training	6,000	13,251	574
Consultant's contract	-	-	4,118
Rent	12,000	12,000	-
Office services	31,511	31,511	-
Professional services	5,000	8,929	-
Physiotherapy/Rehabilitation	5,000	275	-
Vehicle expenses and insurance	15,100	14,691	-
Recruitment	-	-	7,281
Mary Pack Arthritis Program	6,500	8,810	-
Transfer to Social Assistance Service			
Delivery (R-32)	12,000	12,000	-
Transfer to Training Programs (R-39)	5,250	5,250	-
Transfer to Child and Family Services (R-40)	-	-	3,000
Transfer to Physician Services (R-47)	3,500	3,500	13,000
Transfer to Health Board (R-49)	-	-	5,000
Transfer to Community Health (R-50)	<u>-</u>	<u>-</u>	<u>53,241</u>
	<u>302,989</u>	<u>333,804</u>	<u>154,008</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	12,121	(17,207)	(9,317)
DEFICIT AT BEGINNING OF YEAR	<u>(9,520)</u>	<u>(9,520)</u>	<u>(203)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 2,601</u>	<u>\$(26,727)</u>	<u>\$ (9,520)</u>

NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Budget</u>	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE			
Health Canada	\$257,251	\$257,251	\$215,852
Goods and Services Tax rebates	12,860	12,863	-
Transfer from Physician Services (R-47)	<u>-</u>	<u>-</u>	<u>18,000</u>
	<u>270,111</u>	<u>270,114</u>	<u>233,852</u>
EXPENDITURE			
Salaries and benefits	32,314	35,343	32,569
Telephone	1,200	482	-
Travel and training	1,860	1,989	60
Office services	-	-	15,500
Patient travel	210,000	198,161	228,673
Equipment	1,100	1,253	-
Professional services	1,500	1,251	-
Transfer to Community Health (R-50)	<u>12,000</u>	<u>12,000</u>	<u>6,000</u>
	<u>259,974</u>	<u>250,479</u>	<u>282,802</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	10,137	19,635	(48,950)
DEFICIT AT BEGINNING OF YEAR	<u>(48,950)</u>	<u>(48,950)</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$(38,813)</u>	<u>\$(29,315)</u>	<u>\$(48,950)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

VICTIM SERVICES

SCHEDULE R-53

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

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Province of British Columbia	\$45,863	\$45,863	\$53,151
Sundry	<u>-</u>	<u>-</u>	<u>100</u>
	<u>45,863</u>	<u>45,863</u>	<u>53,251</u>
EXPENDITURE			
Salaries and benefits	35,111	32,162	39,180
Materials and supplies	700	905	976
Equipment purchases	-	-	60
Telephone	800	804	954
Utilities	110	110	145
Insurance	175	175	173
Travel and training	800	853	5,955
Repairs and maintenance	-	-	68
Rent	1,200	2,640	2,400
Office services	2,935	4,586	5,300
Professional services	100	60	236
Transfer to Infant Development (R-31)	600	600	-
Transfer to Social Services Administration (R-42)	3,000	3,000	-
Transfer to New Buildings (C-4)	<u>-</u>	<u>-</u>	<u>36,523</u>
	<u>45,531</u>	<u>45,895</u>	<u>91,970</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	332	(32)	(38,719)
SURPLUS AT BEGINNING OF YEAR	<u>15,463</u>	<u>15,463</u>	<u>54,182</u>
SURPLUS AT END OF YEAR	<u>\$15,795</u>	<u>\$15,431</u>	<u>\$15,463</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE		
Treatment Centre	\$ 4,999	\$ 5,646
Home care	200	-
Hilikalas	<u>306</u>	<u>-</u>
	<u>5,505</u>	<u>5,646</u>
EXPENDITURE		
Treatment Centre	7,455	2,852
Home care	200	-
Hilikalas	<u>224</u>	<u>-</u>
	<u>7,879</u>	<u>2,852</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(2,374)	2,794
SURPLUS AT BEGINNING OF YEAR	<u>4,699</u>	<u>1,905</u>
SURPLUS AT END OF YEAR	<u>\$ 2,325</u>	<u>\$ 4,699</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

TEST FISHERY

SCHEDULE R-55

The annual chum test fishery was conducted in the fall.

	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE		
Fish Sales	\$18,283	\$ 9,617
EXPENDITURE		
Salaries and benefits	-	125
Sundry	43	652
Seine Boat Charter	18,000	15,000
Technical support	<u>417</u>	<u>-</u>
	<u>18,460</u>	<u>15,777</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(177)	(6,160)
DEFICIT AT BEGINNING OF YEAR	<u>(6,766)</u>	<u>(606)</u>
DEFICIT AT END OF YEAR	<u>\$(6,943)</u>	<u>\$(6,766)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

NIMPKISH WATERSHED
STEWARDSHIP PROJECT

SCHEDULE R-56

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 many 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 costs relating to the Coordinator's position are included in this schedule.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Department of Fisheries and Oceans	\$ 61,932	\$ 68,782	\$ 68,500
Sundry	-	-	1,000
Combined North Island Fisheries Centre	<u>-</u>	<u>13,143</u>	<u>-</u>
	<u>61,932</u>	<u>81,925</u>	<u>69,500</u>
EXPENDITURE			
Salaries and benefits	38,666	53,839	54,772
Materials and supplies	750	14	3,191
Equipment	750	1,088	-
Telephone	2,100	2,702	3,282
Travel	-	307	215
Rent	900	900	1,200
Office services	-	5,293	-
Sundry	-	-	150
Vehicle expenses	8,780	10,217	14,329
Bad debt	-	-	800
Professional services	<u>-</u>	<u>1,000</u>	<u>-</u>
	<u>51,946</u>	<u>75,360</u>	<u>77,939</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	9,986	6,565	(8,439)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(6,565)</u>	<u>(6,565)</u>	<u>1,874</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 3,421</u>	<u>\$ -</u>	<u>\$ (6,565)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

WATERSHED RESTORATION PROJECTS

SCHEDULE R-57

Each year the Nimpkish Resource Management Board applies for project specific funding from various agencies. In 2003 the Board carried out four 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 and to spot Atlantic salmon.*
- . Drafting of a comprehensive watershed based fish sustainability plan for the Nimpkish watershed.*
- . Strategic stock enhancement of Nimpkish sockeye.*

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Department of Fisheries and Oceans	\$ 10,600	\$ 10,600	\$ 40,500
North Island Fisheries Centre	-	-	202,056
Kwakiutl Territorial Fish Commission	30,000	30,000	-
Pacific Salmon Endowment Fund	12,000	12,000	-
Sundry	2,200	3,200	-
Province of British Columbia	-	-	10,612
North Vancouver Island Aboriginal Training Society	-	-	40,590
Weyerhaeuser	-	-	1,500
	<u>54,800</u>	<u>55,800</u>	<u>295,258</u>
EXPENDITURE			
Salaries and benefits	6,600	29,040	137,262
Materials and supplies	3,000	404	30,082
Equipment purchases	18,500	5,355	6,303
Equipment rentals	-	-	29,700
Office services	-	-	6,630
Travel and vehicle	2,500	800	17,350
Contractors	14,500	12,891	58,479
Consultants	-	-	7,421
Meeting costs	1,500	1,002	346
Sundry	1,000	619	2,022
	<u>47,600</u>	<u>50,111</u>	<u>295,595</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	7,200	5,689	(337)
SURPLUS AT BEGINNING OF YEAR	<u>19</u>	<u>19</u>	<u>356</u>
SURPLUS AT END OF YEAR	<u>\$ 7,219</u>	<u>\$ 5,708</u>	<u>\$ 19</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2003

GWA'NI HATCHERY

SCHEDULE R-58

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.

	2003 <u>Actual</u>	2002 <u>Actual</u>
REVENUE		
Department of Fisheries and Oceans	\$328,918	\$321,935
Sundry	50,447	68,317
Facility rental	1,000	2,450
Boat rental	-	4,510
Vehicle rental	2,895	22,150
Other equipment rental	3,260	19,310
Fish sales	1,913	1,151
Insurance proceeds	8,154	-
Work Opportunity Program Transfer from Social Assistance (R-33)	<u>14,886</u>	<u>18,983</u>
	<u>411,473</u>	<u>458,806</u>
EXPENDITURE		
Salaries and benefits	292,795	245,389
Equipment purchases	15,363	14,360
Telephone	2,543	2,747
Utilities	33,604	33,280
Insurance and fire protection	9,293	6,189
Travel	1,105	565
Repairs and maintenance	26,373	11,082
Vehicle expenses	44,096	47,937
Office services	11,400	11,400
Professional services	-	114
Food for personnel	5,061	6,946
Hatchery supplies	15,035	10,262
Dry suit rental	-	3,164
Fish food	1,415	11,002
Helicopter charter	3,897	-
Seine boat charter	7,000	6,000
Boat and trailer expenses	<u>16,628</u>	<u>15,340</u>
	<u>485,608</u>	<u>425,777</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(74,135)	33,029
SURPLUS AT BEGINNING OF YEAR	<u>56,586</u>	<u>23,557</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(17,549)</u>	<u>\$ 56,586</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

TREATY PROCESS

SCHEDULE R-59

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 (see Note 9).

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Canada - loan	\$ 273,176	\$ 273,176	\$ 260,710
British Columbia Treaty Commission contribution	68,294	68,297	65,178
Winalagalis Treaty Group	<u>-</u>	<u>-</u>	<u>4,250</u>
	<u>341,470</u>	<u>341,473</u>	<u>330,138</u>
EXPENDITURE			
Salaries and benefits	235,526	230,520	185,540
Materials and supplies	4,000	4,690	3,141
Equipment purchases	6,000	2,737	25,264
Telephone	1,000	920	988
Travel, training and honoraria	30,500	29,475	34,295
Office rent	6,000	6,000	6,000
Office services	34,000	34,140	32,196
Recruitment	1,000	-	2,957
Assemblies and workshops	4,500	1,875	6,932
Newsletters and mailouts	3,000	-	1,031
Special Initiatives	-	-	1,161
Research Contracts	16,125	32,564	6,827
Legal	12,000	6,862	17,416
Professional services	5,800	5,250	6,291
Winalagalis Treaty Group contribution	<u>40,749</u>	<u>40,749</u>	<u>31,577</u>
	<u>400,200</u>	<u>395,782</u>	<u>361,616</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE BEFORE UNDERNOTED	(58,730)	(54,309)	(31,478)
LOAN PAYABLE - CANADA (Note 9)	<u>(273,176)</u>	<u>(273,176)</u>	<u>(260,710)</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(331,906)	(327,485)	(292,188)
DEFICIT AT BEGINNING OF YEAR	<u>(802,946)</u>	<u>(802,946)</u>	<u>(510,758)</u>
DEFICIT AT END OF YEAR	<u><u>\$(1,134,852)</u></u>	<u><u>\$(1,130,431)</u></u>	<u><u>\$(802,946)</u></u>

'NAMGIS FIRST NATION

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2003

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>
CAPITAL FUNDS			
Revolving Housing Fund	C-1	\$ 384,767	\$ 560,365
T'lisalagi'lakw School - Capital Expenditures	C-2	4,850	13,051
Capital Projects	C-3	620,853	601,898
New Buildings	C-4	246,611	131,980
Forestry	C-5	-	-
Capital Reserve	C-6	<u>118,750</u>	<u>5,370</u>
Total Capital Funds		<u>\$1,375,831</u>	<u>\$1,312,664</u>

Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
	March 31, 2002	March 31, 2003
\$(175,598)	\$1,530,801	\$1,355,203
(8,201)	41,514	33,313
18,955	(116,354)	(97,399)
114,631	(119,619)	(4,988)
-	-	-
<u>113,380</u>	<u>138,090</u>	<u>251,470</u>
<u>\$ 63,167</u>	<u>\$1,474,432</u>	<u>\$1,537,599</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Recovery from First Nation Members	\$ 271,402	\$ 270,668	\$ 387,279
Triplex rent	9,000	9,000	8,000
Duplex rent	5,760	5,760	5,280
Houses rent	27,480	30,930	13,860
Yalis apartments rent	34,740	33,254	34,045
Homeowner's contributions to new houses	-	-	3,920
Interest	35,000	28,270	34,141
Canada Mortgage and Housing Corporation Home Adaptation for Seniors Independence	-	6,885	-
Add: Deferred revenue at beginning of year	-	-	299,113
	<u>383,382</u>	<u>384,767</u>	<u>785,638</u>
EXPENDITURE			
Construction costs			
New houses	240,000	281,017	285,178
Major repair projects	146,000	115,462	76,826
Duplex repairs and maintenance	10,400	3,061	888
Rental houses repairs and maintenance	16,150	13,650	38,296
Triplex repairs and maintenance	4,330	4,165	3,127
Yalis apartments repairs and maintenance	14,096	36,432	14,187
Professional services	2,500	2,200	3,449
Insurance	47,418	44,631	32,573
Residential Repairs Assistance Program	-	-	691
Office services	50,000	49,885	74,236
Sundry	-	2,261	57
Repaid to Homeowner	-	-	17,173
Home Adaptation for Seniors Independence	-	7,601	-
	<u>530,894</u>	<u>560,365</u>	<u>546,681</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(147,512)	(175,598)	238,957
SURPLUS AT BEGINNING OF YEAR	<u>1,530,801</u>	<u>1,530,801</u>	<u>1,291,844</u>
SURPLUS AT END OF YEAR	<u>\$1,383,289</u>	<u>\$1,355,203</u>	<u>\$1,530,801</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

T'LISALAGI'LAKW SCHOOL -
CAPITAL EXPENDITURES

SCHEDULE C-2

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

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Fit up of education facilities (2502)	\$ 4,850	\$ 4,850	\$ 8,150
Technology upgrade (2282)	-	-	14,550
Sundry	<u>-</u>	<u>-</u>	<u>2,500</u>
	4,850	4,850	25,200
EXPENDITURE			
Equipment purchases	<u>10,000</u>	<u>13,051</u>	<u>17,756</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(5,150)	(8,201)	7,444
SURPLUS AT BEGINNING OF YEAR	<u>41,514</u>	<u>41,514</u>	<u>34,070</u>
SURPLUS AT END OF YEAR	<u>\$36,364</u>	<u>\$33,313</u>	<u>\$41,514</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE		
Indian and Northern Affairs Canada		
Sanitation Systems (2484)	\$ 600,000	\$ -
Add: Deferred revenue at beginning of year	99,032	141,030
Less: Deferred revenue at end of year	<u>(626,488)</u>	<u>(99,032)</u>
	72,544	41,998
Village of Alert Bay	<u>548,309</u>	<u>148,592</u>
	<u>620,853</u>	<u>190,590</u>
EXPENDITURE		
Wastewater plant design	337,975	154,025
Wastewater plant construction	196,488	-
Nimpkish Heights drainage upgrade	-	10,600
Physical development plan	7,235	29,643
'Namgis House revitalization	50,000	-
Cedar lumber purchase	<u>10,200</u>	<u>-</u>
	<u>601,898</u>	<u>194,268</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	18,955	(3,678)
DEFICIT AT BEGINNING OF YEAR	<u>(116,354)</u>	<u>(112,676)</u>
DEFICIT AT END OF YEAR	<u>\$ (97,399)</u>	<u>\$(116,354)</u>

COMMITMENTS (Note 14)

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

NEW BUILDINGS

SCHEDULE C-4

The Capital Projects Coordinator usually oversees the work of the general contractors who construct the new buildings. In 2003, construction began on three duplexes under the Canada Mortgage and Housing Corporation Social Housing program. They will be completed in 2004.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Community Centre (2488)	\$ -	\$ -	\$ 55,000
Revenue Trust Fund	-	-	191,220
Planning, design, construction (2571)	209,886	209,886	-
Less: Deferred revenue at end of year	<u>-</u>	<u>(85,853)</u>	<u>-</u>
	209,886	124,033	246,220
Land Claim Settlement	-	-	693,678
Bighouse Fundraising	-	22,578	12,691
Health Canada	-	100,000	190,000
Mortgage proceeds	434,214	-	266,201
Transfer from 'Namgis Administration (R-14)	-	-	8,688
Transfer from Social Assistance Service Delivery (R-32)	-	-	25,000
Transfer from Social Assistance (R-33)	-	-	50,000
Transfer from Child and Family Services (R-40)	-	-	40,000
Transfer from Social Services (R-42)	-	-	10,360
Transfer from Victim Services (R-53)	-	-	36,523
Transfer from Revolving Housing (C-1)	<u>50,000</u>	<u>-</u>	<u>-</u>
	<u>694,100</u>	<u>246,611</u>	<u>1,579,361</u>
EXPENDITURE			
Duplex construction	694,100	124,032	5,019
Administration building construction	-	-	8,668
Dental Clinic Construction	-	(3,356)	355,877
Health Centre Renovations	-	(144)	94,885
Hilikalas Construction	-	-	206,987
Transfer to Dental Clinic (R-46)	<u>-</u>	<u>11,448</u>	<u>-</u>
	<u>694,100</u>	<u>131,980</u>	<u>671,436</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	114,631	907,925
DEFICIT AT BEGINNING OF YEAR	<u>(119,619)</u>	<u>(119,619)</u>	<u>(1,027,544)</u>
DEFICIT AT END OF YEAR	<u>\$(119,619)</u>	<u>\$ (4,988)</u>	<u>\$ (119,619)</u>

COMMITMENTS (Note 14)

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

FORESTRY

SCHEDULE C-5

The forestry program involved logging much of the west end of Cormorant Island. No logging was done in 2002 or 2003 and none is planned for the future. The transfer to this program in 2002 was done to bring the remaining deficit to zero.

	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE		
Transfer from 'Namgis Administration (R-14)	\$ -	\$40,350
EXPENDITURE		
Sundry	<u>-</u>	<u>2,812</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	37,538
DEFICIT AT BEGINNING OF YEAR	<u>-</u>	<u>(37,538)</u>
DEFICIT AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2003

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.

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Capital Reserve contributions			
School Operation and Maintenance (R-3)	\$ 18,000	\$ 36,000	\$ 72,000
School Bus (R-5)	12,000	10,000	-
Recreation Centre Operations and Maintenance (R-11)	7,500	7,500	7,500
'Namgis Buildings (R-17)	15,000	15,000	-
Public Works (R-18)	34,500	22,500	-
Infant Development (R-31)	3,000	3,000	-
Health Centre Operations and Maintenance (R-41)	10,000	10,000	7,655
Hilikalas (R-43)	-	3,750	-
Dental Clinic (R-46)	-	11,000	-
Health Board (R-49)	<u>-</u>	<u>-</u>	<u>50,935</u>
	100,000	118,750	138,090
EXPENDITURE			
Transfer to Health Centre Operations and Maintenance (R-41)	<u>5,370</u>	<u>5,370</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	94,630	113,380	138,090
SURPLUS AT BEGINNING OF YEAR	<u>138,090</u>	<u>138,090</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$232,720</u>	<u>\$251,470</u>	<u>\$138,090</u>

NET CONTRIBUTIONS BY PROGRAM ARE AS FOLLOWS:

School Operation and Maintenance (R-3)	\$108,000	\$ 72,000
School Bus (R-5)	10,000	-
Recreation Centre Operations and Maintenance (R-11)	15,000	7,500
'Namgis Buildings (R-17)	15,000	-
Public Works (R-18)	22,500	-
Infant Development (R-31)	3,000	-
Health Centre Operations and Maintenance (R-41)	12,285	7,655
Hilikalas (R-43)	3,750	-
Dental Clinic (R-46)	11,000	-
Health Board (R-49)	<u>50,935</u>	<u>50,935</u>
	<u>\$251,470</u>	<u>\$138,090</u>

'NAMGIS FIRST NATION
SOCIAL HOUSING

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2003

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	2003	2002
CURRENT ASSETS			
Cash		\$ 12,003	\$ 21,500
Accounts receivable		5,748	8,052
		17,751	29,552
RESTRICTED CASH AND DEPOSITS			
Replacement reserve fund (Note 3)		186,289	188,593
CAPITAL ASSETS (Note 7)			
		933,401	997,584
		\$1,137,441	\$1,215,729
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		\$ 18,863	\$ 30,663
Current portion of long-term debt (Note 9)		70,000	65,000
		88,863	95,663
LONG-TERM DEBT (Note 9)			
		633,904	703,088
		722,767	798,751
FUNDED RESERVES			
REPLACEMENT RESERVE (Note 3)		186,289	188,593
FIRST NATION EQUITY			
INVESTMENT IN CAPITAL ASSETS (Note 10)		228,385	228,385
		\$1,137,441	\$1,215,729

NAMGIS FIRST NATION
SOCIAL HOUSING

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT

YEAR ENDED MARCH 31, 2003

	<u>2003 Budget</u>	<u>2003 Actual</u>	<u>2002 Actual</u>
REVENUE			
Rental Revenue			
Income tested	\$ 86,260	\$ 82,145	\$ 87,459
Canada Mortgage and Housing Corporation			
Subsidy	57,148	55,607	74,845
Transfer from Replacement Reserve	-	4,016	10,207
Interest	<u>-</u>	<u>-</u>	<u>25</u>
	<u>143,408</u>	<u>141,768</u>	<u>172,536</u>
EXPENDITURE			
Administration	9,000	5,814	6,234
Allocation to Replacement Reserve	19,011	1	19,011
Amortization	64,000	64,183	64,158
Insurance	5,859	5,859	4,734
Maintenance and repairs	12,600	15,146	27,312
Mortgage interest	49,554	48,765	48,987
Audit fees	1,800	2,000	1,800
Sundry	<u>-</u>	<u>-</u>	<u>300</u>
	<u>161,824</u>	<u>141,768</u>	<u>172,536</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR	(18,416)	-	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$(18,416)</u>	<u>\$ -</u>	<u>\$ -</u>

FEDERAL ASSISTANCE PAYMENTS (Note 12)

NAMGIS FIRST NATION
SOCIAL HOUSING

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2003

	2003		2002
REPLACEMENT RESERVE			
Balance at beginning of year			
Principal	\$176,001		\$156,990
Interest	<u>12,592</u>	\$188,593	<u>18,400</u>
			\$175,390
Interest income for the year		1,711	4,399
Allocation from operations for the year		1	19,011
Transfer to operations for the year		(4,016)	(10,207)
Balance at end of year			
Principal	176,002		176,001
Interest	<u>10,287</u>	<u> </u>	<u>12,592</u>
		<u>\$186,289</u>	<u>\$188,593</u>

'NAMGIS FIRST NATION
GOVERNMENT TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2003

ASSETS	<u>2003</u>	<u>2002</u>
CASH HELD IN TRUST BY GOVERNMENT	<u>\$ 633,625</u>	<u>\$ 595,528</u>
FIRST NATION EQUITY		
EQUITY IN GOVERNMENT TRUST FUNDS	<u>\$ 633,625</u>	<u>\$ 595,528</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION

SCHEDULE OF CHANGES IN EQUITY IN GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2003

	<u>2003</u> <u>Actual</u>	<u>2002</u> <u>Actual</u>
REVENUE FUND		
Balance at beginning of year	\$ <u>495,185</u>	\$ <u>500,319</u>
Additions:		
Alert Bay Shipyard Lease Income	-	1,500
Interest Income	33,782	44,525
B.C. Special Distribution (Per Capita)	4,290	4,310
Gordon McNeil	<u>25</u>	<u>-</u>
	<u>38,097</u>	<u>50,335</u>
Expenditures:		
Transfer to Funeral Trust Funds (R-15)	-	40,000
Transfer to Aboriginal Land Claims - Specific Claims (R-16)	<u>-</u>	<u>15,469</u>
	<u>-</u>	<u>55,469</u>
Balance at end of year	<u>533,282</u>	<u>495,185</u>
CAPITAL FUND		
Balance at beginning of year	100,343	176,563
Additions:		
Road Encroachment Land Claim Settlement	-	115,000
Expenditures:		
Transfer to New Buildings (C-4)	<u>-</u>	<u>191,220</u>
Balance at end of year	<u>100,343</u>	<u>100,343</u>
	<u>\$ 633,625</u>	<u>\$ 595,528</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION

SCHEDULE OF RECEIPTS AND EXPENDITURES
OF GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2003

<u>Date of Band Council Resolution</u>	<u>Date Funds Released</u>	<u>Purpose for Release of Funds</u>	<u>Unspent Balance at Beginning of Year</u>	<u>Expenditure during the Year</u>	<u>Balance at End of Year</u>
REVENUE FUND					
January 18, 2002	March 10, 2002	Funeral Fund	\$ 784	\$ 12,000	\$ -

CAPITAL FUND

There were no Capital Fund transactions during the year.

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, 2003, and for the year then ended and reported on June 5, 2003.

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 Indian and Northern Affairs Canada 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
June 5, 2003

Chartered Accountants

'NAMGIS FIRST NATION

SCHEDULE OF HONORARIA, REMUNERATION
AND TRAVEL FOR CHIEF AND COUNCIL

YEAR ENDED MARCH 31, 2003

<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	\$ 945	\$ 2,169	\$ 3,114
Alfred, Laureen	12	450	447	897
Alfred, Pearl	12	5,310	10,178	15,488
Cook, Chris	4	810	1,073	1,883
Cranmer, William	12	3,510	810	4,320
Cranmer, Barb	12	360	13,575	13,935
Dick, Art	12	2,970	6,075	9,045
Hunt, Stan	8	1,080	1,588	2,668
Wadhams, Brian	12	1,710	4,423	6,133
Wadhams, Greg	12	<u>6,210</u>	<u>12,423</u>	<u>18,633</u>
Total Travel		<u>\$ 23,355</u>	<u>\$ 52,761</u>	<u>76,116</u>
Council Honoraria				
Alfred, Jerry	12	\$ 6,000		6,000
Alfred, Laureen	12	6,000		6,000
Alfred, Pearl	12	6,000		6,000
Cook, Chris	4	1,750		1,750
Cranmer, Barb	12	6,000		6,000
Cranmer, Roy	12	6,000		6,000
Cranmer, William	12	12,000		12,000
Dick, Arthur	12	5,949		5,949
Hunt, Stan	8	4,000		4,000
Wadhams, Brian	12	6,000		6,000
Wadhams, Greg	12	<u>5,966</u>		<u>5,966</u>
Total Honoraria		<u>\$ 65,665</u>		<u>65,665</u>
TOTAL HONORARIA, REMUNERATION AND TRAVEL		<u>\$141,781</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, 2003, and for the year then ended and reported on June 5, 2003.

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 Indian and Northern Affairs Canada 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
June 5, 2003

Chartered Accountants

NAMGIS FIRST NATION
SCHEDULE OF REMUNERATION AND TRAVEL
FOR SENIOR STAFF
YEAR ENDED MARCH 31, 2003

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses	All other Remuneration
		From	To		
Gloria Alfred (Teacher)	12	\$37,812	\$50,462	\$ 99	\$ -
Lawrence Ambers (Administrator)	12	51,774	69,226	6,790	-
Verna Ambers (Director-Community Development)	12	44,947	60,095	2,239	167
Marilyn Dawson (Teacher)	12	37,812	50,462	1,084	-
Kristi Hagen (Senior Mental Health Counsellor)	12		60,095	3,158	-
Dr. Clayton Ham (Physician)	12		142,387	-	20,554
Ed Jackson (Forestry Coordinator)	12	44,947	60,095	3,314	-
Nancy Jacques (Community Health Nurse)	12	54,536	67,703	3,600	3,512
Nicole James (Home Care Nurse)	12	45,927	61,096	612	-
Ian Knipe (Health Centre Administrator)	12	48,169	64,405	12,746	-
Dr. Rachell Lawless (Dentist)	7		125,000	3,894	-
Margaret Lloyd (Mental Health Counsellor)	12		58,878	2,357	-
Len Merriman (School Principal)	12	63,841	76,986	1,964	-
Henry Nelson (Hatchery Manager)	12	43,214	52,526	651	-
Tonio Sadik (Treaty Coordinator)	12	44,947	60,095	12,545	622
Rachell Siddall (Health Care Coordinator)	12	54,536	67,703	1,462	-
George Speck (Assistant Administrator)	12	48,169	64,405	1,627	7,361
Garry Ullstrom (Comptroller & Systems Administrator)	12	44,066	78,235	1,757	-
Martin Weinstein (Aquatic Resources Coordinator)	12	44,947	60,095	15,061	-

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, 2003 was within the salary ranges outlined herein.