

'NAMGIS FIRST NATION

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**CONSOLIDATED
FINANCIAL STATEMENTS**

MARCH 31, 2004

'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, 2004 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, 2004 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 11, 2004

Chartered Accountants

NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MARCH 31, 2004

	ASSETS	<u>2004</u>	<u>2003</u>
CURRENT ASSETS			
Cash and term deposits		\$ 3,789,974	\$ 2,924,641
Accounts receivable		544,277	1,348,332
Inventories		8,817	6,143
Prepaid expenses		<u>72,757</u>	<u>73,923</u>
		4,415,825	4,353,039
RESTRICTED CASH AND DEPOSITS (Note 3)		235,503	186,289
FUNDS HELD IN TRUST BY GOVERNMENT (Note 4)		629,876	633,625
CAPITAL ASSETS (Note 5)		<u>19,642,350</u>	<u>17,398,596</u>
		<u>\$24,923,554</u>	<u>\$22,571,549</u>
	LIABILITIES		
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		\$ 912,436	\$ 668,176
Security deposits and down payments		30,960	27,700
Deferred revenue (Note 9)		154,996	804,480
Current portion of long-term debt (Note 10)		<u>92,000</u>	<u>70,000</u>
		1,190,392	1,570,356
LONG-TERM DEBT (Note 10)		2,377,429	1,778,969
FUNDED RESERVES (Note 3)		<u>235,503</u>	<u>186,289</u>
		<u>3,803,324</u>	<u>3,535,614</u>
	FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 11)		18,798,234	16,713,375
SURPLUS (Note 12)		1,692,120	1,688,935
EQUITY IN GOVERNMENT TRUST FUNDS (Note 4)		<u>629,876</u>	<u>633,625</u>
		<u>21,120,230</u>	<u>19,035,935</u>
		<u>\$24,923,554</u>	<u>\$22,571,549</u>
FEDERAL ASSISTANCE PAYMENTS (Note 13)			
DUE FROM BAND MEMBERS (Note 14)			
COMMITMENTS (Note 15)			
CONTINGENT LIABILITIES (Note 16)			

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, 2004

	<u>2004</u>	<u>2003</u>
REVENUES		
Government of Canada		
Indian and Northern Affairs Canada	\$ 6,981,918	\$ 4,021,767
Health Canada	2,551,842	2,412,029
Human Resources Development Canada	423,324	195,992
Fisheries and Oceans	321,978	408,300
Canada Mortgage and Housing Corporation	<u>104,960</u>	<u>81,208</u>
	10,384,022	7,119,296
Province of British Columbia	743,835	694,974
Nimkish Fisheries Service	736,809	662,986
Commercial activities	729,154	410,643
Interest revenues	91,090	77,229
House loan and rental payments	474,082	472,397
Revenue Trust Fund	40,000	-
Other	<u>1,344,418</u>	<u>1,458,899</u>
Total Revenues	<u>14,543,410</u>	<u>10,896,424</u>
EXPENDITURES		
Housing and capital	4,100,163	1,424,563
Health and recreation	3,618,070	3,606,351
Education programs	1,864,749	1,546,907
Local government	1,497,218	1,379,820
Nimkish Fisheries Service	718,793	661,960
Social assistance	717,683	774,728
Natural resource enhancement	560,241	612,846
Other commercial activities	497,355	309,639
Employment and training	335,362	361,184
Land claims	630,591	520,355
Prior year recoveries by Indian and Northern Affairs Canada	<u>-</u>	<u>3,897</u>
Total Expenditures	<u>14,540,225</u>	<u>11,202,250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,185	(305,826)
SURPLUS AT BEGINNING OF YEAR	<u>1,688,935</u>	<u>1,994,761</u>
SURPLUS AT END OF YEAR (Note 12)	<u>\$ 1,692,120</u>	<u>\$ 1,688,935</u>

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

'NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2004

	<u>2004</u>	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ 3,185	\$ (305,826)
Adjustment for:		
Amortization	73,900	64,182
Adjustment for capital and investment transactions included in operations:		
Capital assets acquired from operations	3,580,100	1,104,863
House loan repayments from members	(249,027)	(270,668)
Increase (decrease) in:		
Accounts receivable	804,055	(900,042)
Inventories	(2,674)	(2,074)
Prepaid expenses	1,166	39,831
Accounts payable and accrued liabilities	244,260	(411,634)
Security deposits and down payments	3,260	(35,300)
Deferred revenue	<u>(649,484)</u>	<u>685,448</u>
Cash flows from (used in) operating activities	<u>3,808,741</u>	<u>(31,220)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	694,360	273,176
Repayment of long-term debt	(73,900)	(64,184)
(Decrease) increase in funds held in trust	(3,749)	38,097
House loan repayments from members	<u>249,027</u>	<u>270,668</u>
Cash flows from financing activities	<u>865,738</u>	<u>517,757</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of capital assets	(3,812,895)	(1,104,863)
Transfers to (from) Reserves	<u>49,214</u>	<u>(2,304)</u>
Cash flows used in investing activities	<u>(3,763,681)</u>	<u>(1,107,167)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	910,798	(620,630)
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	<u>3,744,555</u>	<u>4,365,185</u>
CASH AND EQUIVALENTS AT END OF YEAR	<u>\$ 4,655,353</u>	<u>\$ 3,744,555</u>
REPRESENTED BY:		
Cash and term deposits	\$ 3,789,974	\$ 2,924,641
Restricted cash and deposits	235,503	186,289
Funds held in trust	<u>629,876</u>	<u>633,625</u>
	<u>\$ 4,655,353</u>	<u>\$ 3,744,555</u>

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

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2004

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 Programs
- 'Namgis Substance Abuse Treatment Centre Society

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 statements 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 housing units 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 (CMHC). The amortization rate used approximates the estimated useful lives of the Social Housing units.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2004

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

Namgis First Nation Government

Capital assets, other than the capital assets of its Social Housing Programs, are amortized over their estimated useful lives on the declining-balance method, as disclosed in Notes 5, 6 and 8.

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, 2004

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 Replacement, Subsidy Surplus and Operating Reserves according to the terms of the agreements with CMHC under Section 95 of the National Housing Act of Canada. The reserves are presented on the Statements of Funded Reserves with the Social Housing Fund financial information.

Under the terms of the agreements with CMHC these funds, along with accumulated interest, must be held in separate bank accounts and/or invested in accounts or instruments insured by the Canada Deposit Insurance Corporation or as otherwise may be mutually agreed to by the First Nation and CMHC.

Withdrawals from the reserves are credited to interest first and then to principal.

At the year end, the funds in the reserves consisted of cash and term deposits.

Pre-1997 ("Old") Social Housing Program

Under the terms of the agreement with CMHC, the Replacement Reserve account may be credited by up to \$19,011 annually. The funds in the account may only be used as approved by CMHC.

Under the terms of the agreement with CMHC, excess Federal assistance payments received may be retained in a Subsidy Surplus Reserve up to a maximum of \$500 per unit plus interest. 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.

"New" Social Housing Program

Under the terms of the agreement with CMHC, the Replacement Reserve account may be credited by up to \$6,000 annually. The funds in the account may only be used as approved by CMHC.

Under the terms of the agreement with CMHC, operating surpluses may be retained in an Operating Reserve. The funds in this reserve may only be used for the ongoing operating costs of the program. Accordingly, future years' deficits may be recovered from the Operating Reserve fund.

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2004

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.

5. CAPITAL ASSETS

	% Rate	2004			2003
		Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	-	\$ 122,956	\$ -	\$ 122,956	\$ 122,956
Roads	4	1,763,102	537,702	1,225,400	1,276,459
Other infrastructure	4	706,666	376,684	329,982	311,346
Water and sewer	5	5,101,032	2,726,110	2,374,922	2,499,918
Buildings	10	16,709,077	7,237,133	9,471,944	6,628,670
Office furniture and equipment	10	434,415	244,814	189,801	196,031
Other equipment	20	955,501	695,563	259,938	280,159
Computer equipment	30	705,741	552,370	153,371	155,723
Vehicles	30	501,929	383,831	118,098	159,780
Work in progress	-	-	-	-	905,510
		27,000,419	12,754,207	14,246,212	12,536,552
Revolving Housing (Note 6)		6,700,528	2,690,136	4,010,392	3,928,643
Social Housing (Note 7)		1,883,189	531,007	1,352,182	933,401
'Namgis Substance Abuse Treatment Centre Society (Note 8)		168,056	134,492	33,564	-
		<u>\$35,752,192</u>	<u>\$16,109,842</u>	<u>\$19,642,350</u>	<u>\$17,398,596</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 is not amortized.

6. NET INVESTMENT IN REVOLVING 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.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2004

6. NET INVESTMENT IN HOUSING PROGRAM (Continued)

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".

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.

	2004	2003
Houses	\$5,246,838	\$4,991,590
Major repair projects	461,376	463,054
Lot clearing	8,034	8,034
Yalis Apartments	464,458	464,458
Rental Houses	224,029	109,671
Duplex	129,663	129,663
Triplex	129,338	129,338
Smitty's lot	36,792	36,792
	6,700,528	6,332,600
Less accumulated amortization	2,690,136	2,403,957
Net Investment in Housing Program	\$4,010,392	\$3,928,643

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, 2004

7. SOCIAL HOUSING CAPITAL ASSETS

The First Nation operates two separate social housing programs:

Pre-1997 ("Old") Program

Eighteen houses were constructed with funds borrowed from financial institutions pursuant to Section 95 of the National Housing Act ("NHA"), under the Pre-1997 On-Reserve Program provisions.

"New" Program

Three duplexes were constructed with funds borrowed from financial institutions pursuant to Section 95 of the National Housing Act, under the 1997 On-Reserve Housing Program.

	<u>2004</u>	<u>2003</u>		
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
<u>Pre-1997 ("Old") Program</u>				
Phase I (5 houses)	\$ 323,625	\$238,115	\$ 85,510	\$113,400
Phase II (7 houses)	573,776	175,679	398,097	423,195
Phase III (3 houses)	244,051	35,936	208,115	214,049
Phase IV (3 houses)	<u>249,055</u>	<u>78,801</u>	<u>170,254</u>	<u>182,757</u>
	1,390,507	528,531	861,976	933,401
<u>"New" Program</u>				
Duplexes (3 duplexes)	<u>492,682</u>	<u>2,476</u>	<u>490,206</u>	<u>-</u>
	<u>\$1,883,189</u>	<u>\$531,007</u>	<u>\$1,352,182</u>	<u>\$933,401</u>

Amortization is provided on houses and duplexes at a rate equal to the annual principal reduction of the related mortgage insured by CMHC (Note 10). The land on which the houses and duplexes are situated is owned by the First Nation.

8. 'NAMGIS SUBSTANCE ABUSE TREATMENT CENTRE SOCIETY CAPITAL ASSETS

		<u>2004</u>	<u>2003</u>		
	<u>% Rate</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Office furniture and equipment	10	\$ 25,077	\$ 21,340	\$ 3,737	\$ -
Other equipment	20	70,555	54,962	15,593	-
Computer equipment	30	37,424	23,190	14,234	-
Vehicles	30	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
		<u>\$168,056</u>	<u>\$134,492</u>	<u>\$33,564</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2004

8. 'NAMGIS SUBSTANCE ABUSE TREATMENT CENTRE SOCIETY CAPITAL ASSETS
(Continued)

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.

The 'Namgis Substance Abuse Treatment Centre Society was incorporated in March 2003. On April 1, 2003 the First Nation transferred all the moveable assets in its treatment centre to the Society when the Society entered into a Health Transfer Agreement with Health Canada. The assets were transferred at values mutually agreed upon by the First Nation and Health Canada.

9. 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:

	2004	2003
Delegated Child Authority (Schedule R-47)	\$ 40,286	\$ 92,139
Anger Management (Schedule R-53)	17,444	-
Healthy Lifestyles (Schedule R-55)	6,778	-
Hospital Demolition (Schedule C-3)	64,000	-
'Namgis House Demolition (Schedule C-3)	26,488	26,488
Wastewater Treatment Plant (Schedule C-3)	-	600,000
Social Housing Duplexes (Schedule C-4)	-	85,853
	\$ 154,996	\$ 804,480

10. LONG-TERM DEBT

	2004	2003
Pre-1997 ("Old") Social Housing Program		
The Scotia Mortgage Corporation mortgage payable in monthly instalments of \$2,612 including interest at 6.63% per annum, maturing July 1, 2004 (Phase I)	\$ 37,520	\$ 65,409
The Royal Bank of Canada mortgage payable in monthly instalments of \$3,450 including interest at 5.71% per annum, maturing September 12, 2007 (Phase II)	303,252	328,350
(carried forward)	340,772	393,759

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2004

10. LONG-TERM DEBT (Continued)

	2004	2003
Pre-1997 ("Old") Social Housing Program (Continued)		
(carried forward)	\$ 340,772	\$ 393,759
The Scotia Mortgage Corporation mortgage payable in monthly instalments of \$1,442 including interest at 6.75% per annum, maturing October 1, 2004 (Phase III)	167,564	173,498
The Royal Bank of Canada mortgage payable in monthly instalments of \$1,851 including interest at 7.53% per annum, maturing June 1, 2005 (Phase IV)	<u>124,143</u>	<u>136,647</u>
	632,479	703,904
"New" Social Housing Program		
All Nations Trust Company mortgage payable in monthly instalments of \$2,454 including interest at 4.23% per annum, maturing April 1, 2009	298,236	-
B.C. Treaty Process		
Loan, Government of Canada	<u>1,538,714</u>	<u>1,145,065</u>
	2,469,429	1,848,969
Less current portion	<u>92,000</u>	<u>70,000</u>
	<u>\$2,377,429</u>	<u>\$1,778,969</u>

Long-term debt in the form of mortgages has been incurred to finance the Social Housing housing units. 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,	
2005	\$ 92,000
2006	74,000
2007	71,000
2008	75,000
2009	79,000

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2004

10. LONG-TERM DEBT (Continued)

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.

Treaty Process

The 'Namgis First Nation has signed First Nation Negotiation Support Agreements resulting in loans totalling \$1,538,714 (\$1,145,065 as at March 31, 2003), 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.

11. INVESTMENT IN CAPITAL ASSETS

	2004	2003
Balance at beginning of year	\$16,713,375	\$16,935,119
Net capital expenditure during the year	3,580,100	1,104,863
Amortization of capital assets (Note 5)	(1,495,241)	(1,326,607)
	\$18,798,234	\$16,713,375

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

Pre-1997 ("Old") Social Housing Program	
Phase I	\$ 46,878
Phase II	94,846
Phase III	40,551
Phase IV	46,110
	\$ 228,385
"New" Social Housing Program	
Duplexes	\$ 259,886

12. SURPLUS

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

	2004	2003
Revenue funds (summary statement of revenues and expenditures)	\$ (29,453)	\$ 151,336
Capital funds (summary statement of revenues and expenditures)	1,721,573	1,537,599
Surplus at end of year	\$1,692,120	\$1,688,935

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2004

13. FEDERAL ASSISTANCE PAYMENTS, Social Housing

The Social Housing projects have received Federal assistance through CMHC pursuant to Section 95 of the National Housing Act to enable the projects to provide housing to low income individuals. The amount of assistance received was as follows:

	2004	2003
Pre-1997 ("Old") Social Housing Program	\$ 97,938	\$ 55,607
"New" Social Housing Program	7,022	-

14. DUE FROM BAND MEMBERS

Amounts due from First Nation members under the Revolving Housing Program "Old Agreements" (Note 6) total \$443,426 and are secured by the houses to which they relate. Amounts due from First Nation members for major repair projects total \$355,294 and are unsecured.

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

	2004	2003
Garbage	\$ 21,308	\$ 15,568
Moorage	17,160	9,159
Sundry	17,459	18,628
Teacherages	700	1,280
Travel advances	3,279	365
Utilities	9,673	8,463
Equipment	70	130
	<u>\$ 69,649</u>	<u>\$ 53,593</u>

15. COMMITMENTS

The First Nation is committed to the following:

- a) Revitalization expenditures on the old administration building costing approximately \$26,500.
- b) 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 9).

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2004

16. 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, 2004 is \$390,640 (2003 - \$423,194).

17. 'NAMGIS EDUCATION SOCIETY

The First Nation financial 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.

‘NAMGIS FIRST NATION
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2004

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
					March 31, 2003	March 31, 2004
REVENUE FUNDS						
Education (Note 17)						
Post Secondary	R-1	\$ 716,915	\$ 898,599	\$ (181,684)	\$ 454,477	\$ 272,793
Support Services - North Island Secondary School	R-2	40,973	43,150	(2,177)	1,130	(1,047)
School Operation and Maintenance	R-3	202,382	165,125	37,257	30,339	67,596
T'lisalagi'lakw School	R-4	838,980	805,079	33,901	422,123	456,024
School Bus	R-5	73,187	55,859	17,328	(8,612)	8,716
Student Assistance	R-6	14,740	13,370	1,370	34,543	35,913
School Fundraising	R-7	45,612	50,937	(5,325)	20,750	15,425
School Cultural Program	R-8	139,895	120,348	19,547	(342,458)	(322,911)
Secondary Program	R-9	<u>66,500</u>	<u>48,793</u>	<u>17,707</u>	<u>-</u>	<u>17,707</u>
Subtotal Education Programs		<u>2,139,184</u>	<u>2,201,260</u>	<u>(62,076)</u>	<u>612,292</u>	<u>550,216</u>
Administration						
June Sports	R-10	25,631	26,524	(893)	3,342	2,449
Employee Benefit Plans	R-11	125,215	110,467	14,748	110,091	124,839
Sand and Gravel Project	R-12	135,427	135,449	(22)	-	(22)
Yukusam Heritage Society	R-13	66,000	10,205	55,795	-	55,795
Recreation Centre Operations and Maintenance	R-14	60,284	42,788	17,496	(39,868)	(22,372)
Forestry Crew	R-15	49,337	50,437	(1,100)	1,100	-
Capacity Building - Forestry	R-16	75,700	80,041	(4,341)	18,954	14,613
Campsite Management	R-17	26,686	26,199	487	-	487
‘Namgis Administration	R-18	1,048,087	1,502,693	(454,606)	1,084,005	629,399
Funeral Trust Funds	R-19	40,000	14,000	26,000	(11,216)	14,784
Aboriginal Land Claims - Specific Claims	R-20	45,312	61,183	(15,871)	(329,691)	(345,562)
‘Namgis Buildings	R-21	82,593	114,425	(31,832)	163,856	132,024
Sewage Treatment Plant Operations and Maintenance	R-22	55,958	35,173	20,785	-	20,785
Public Works	R-23	382,687	298,819	83,868	64,395	148,263
‘Namgis House	R-24	56,980	78,496	(21,516)	(530,943)	(552,459)
Net Loft and Breakwater	R-25	18,203	15,024	3,179	(59,578)	(56,399)
Economic Development	R-26	120,530	128,403	(7,873)	166,650	158,777
Tobacco and Colour Copying Outlet	R-27	161,496	144,568	16,928	222,509	239,437
Campground	R-28	-	197	(197)	(16,894)	(17,091)
Special Employment Programs	R-29	71,560	65,699	5,861	(11,364)	(5,503)
Nimpkish Fisheries Service	R-30	778,659	782,738	(4,079)	9,694	5,615
Oyster Project	R-31	189,116	-	189,116	(189,116)	-
‘Namgis Enterprises	R-32	10,121	-	10,121	(10,121)	-
Youth Centre	R-33	176,760	167,286	9,474	(50,612)	(41,138)
Youth Outreach	R-34	<u>5,748</u>	<u>18,753</u>	<u>(13,005)</u>	<u>13,005</u>	<u>-</u>

(carried forward)

3,808,090

3,909,567

(101,477)

608,198

506,721

‘NAMGIS FIRST NATION
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2004

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>Surplus (Deficit)</u>	
					<u>March 31, 2003</u>	<u>March 31, 2004</u>
REVENUE FUNDS						
Administration (continued)						
(brought forward)		\$ 3,808,090	\$ 3,909,567	\$ (101,477)	\$ 608,198	\$ 506,721
Head Start	R-35	130,940	134,593	(3,653)	(2,139)	(5,792)
Infant Development	R-36	195,235	183,763	11,472	(7,328)	4,144
Social Assistance Service Delivery	R-37	109,976	114,009	(4,033)	115,151	111,118
Social Assistance	R-38	757,737	699,332	58,405	48,339	106,744
Family Violence	R-39	19,090	18,857	233	(7,672)	(7,439)
National Child Benefit	R-40	102,670	102,737	(67)	(3,724)	(3,791)
Employment Placement Officer	R-41	58,460	60,178	(1,718)	48,731	47,013
Community Development	R-42	8,558	7,683	875	55,376	56,251
Training and Employment Support Initiatives	R-43	100,473	89,213	11,260	23,701	34,961
Training Programs	R-44	-	-	-	-	-
Subtotal Administration Programs		<u>5,291,229</u>	<u>5,319,932</u>	<u>(28,703)</u>	<u>878,633</u>	<u>849,930</u>
Health						
Child and Family Services	R-45	133,410	135,815	(2,405)	26,764	24,359
Health Centre Operations and Maintenance	R-46	105,200	103,637	1,563	(40,435)	(38,872)
Social Services	R-47	62,426	51,854	10,572	(56,992)	(46,420)
Hilikalas	R-48	160,584	102,958	57,626	(37,898)	19,728
Substance Abuse Treatment Centre	R-49	872,296	851,240	21,056	-	21,056
Pre-Transfer Study	R-50	11,593	-	11,593	(11,593)	-
Dental Clinic	R-51	494,361	462,052	32,309	(175,905)	(143,596)
Physician Services	R-52	502,420	522,682	(20,262)	(177,325)	(197,587)
Mental Health	R-53	212,547	208,232	4,315	(26,109)	(21,794)
Health Board	R-54	353,837	202,664	151,173	223,519	374,692
Community Health	R-55	243,095	241,622	1,473	123,886	125,359
Home and Community Care	R-56	315,676	318,783	(3,107)	(26,727)	(29,834)
Patient Travel	R-57	219,868	226,086	(6,218)	(29,315)	(35,533)
Victim Services	R-58	24,000	22,498	1,502	15,431	16,933
Health Centre Fundraising	R-59	<u>6,232</u>	<u>4,800</u>	<u>1,432</u>	<u>2,325</u>	<u>3,757</u>
Subtotal Health Programs		<u>3,717,545</u>	<u>3,454,923</u>	<u>262,622</u>	<u>(190,374)</u>	<u>72,248</u>
(carried forward)		<u>11,147,958</u>	<u>10,976,115</u>	<u>171,843</u>	<u>1,300,551</u>	<u>1,472,394</u>

‘NAMGIS FIRST NATION
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2004

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>Surplus (Deficit)</u>	
					<u>March 31, 2003</u>	<u>March 31, 2004</u>
REVENUE FUNDS						
(brought forward)		<u>\$ 11,147,958</u>	<u>\$ 10,976,115</u>	<u>\$ 171,843</u>	<u>\$ 1,300,551</u>	<u>\$ 1,472,394</u>
Natural Resources						
Test Fishery	R-60	-	-	-	(6,943)	(6,943)
Nimpkish Watershed Stewardship Project	R-61	48,208	42,899	5,309	-	5,309
Watershed Restoration Projects	R-62	142,000	145,466	(3,466)	5,708	2,242
Gwa'ni Hatchery	R-63	<u>424,381</u>	<u>388,984</u>	<u>35,397</u>	<u>(17,549)</u>	<u>17,848</u>
Subtotal Natural Resources Programs		<u>614,589</u>	<u>577,349</u>	<u>37,240</u>	<u>(18,784)</u>	<u>18,456</u>
Subtotal Revenue Funds		11,762,547	11,553,464	209,083	1,281,767	1,490,850
Treaty Process	R-64	<u>98,412</u>	<u>488,284</u>	<u>(389,872)</u>	<u>(1,130,431)</u>	<u>(1,520,303)</u>
Total Revenue Funds		<u>\$ 11,860,959</u>	<u>\$ 12,041,748</u>	<u>\$ (180,789)</u>	<u>\$ 151,336</u>	<u>\$ (29,453)</u>

‘NAMGIS FIRST NATION

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2004

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>Surplus (Deficit)</u>	
					<u>March 31, 2003</u>	<u>March 31, 2004</u>
CAPITAL FUNDS						
Revolving Housing Fund	C-1	\$ 565,709	\$ 682,218	\$ (116,509)	\$ 1,355,203	\$ 1,238,694
T'lisalagi'lakw School - Capital Expenditures	C-2	12,500	13,390	(890)	33,313	32,423
Capital Projects	C-3	3,011,220	2,895,509	115,711	(97,399)	18,312
New Buildings	C-4	495,928	493,112	2,816	(4,988)	(2,172)
Capital Reserve	C-5	<u>192,600</u>	<u>9,754</u>	<u>182,846</u>	<u>251,470</u>	<u>434,316</u>
Total Capital Funds		<u>\$ 4,277,957</u>	<u>\$ 4,093,983</u>	<u>\$ 183,974</u>	<u>\$ 1,537,599</u>	<u>\$ 1,721,573</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Post Secondary Education (2360)	\$651,980	\$651,980	\$643,528
North Vancouver Island Aboriginal Training Society	<u>64,935</u>	<u>64,935</u>	<u>-</u>
	<u>716,915</u>	<u>716,915</u>	<u>643,528</u>
EXPENDITURE			
Tuition fees	190,552	223,443	121,912
Student support	628,401	517,696	422,845
Books and supplies	47,474	41,106	41,455
Travel assistance	5,000	3,821	3,771
Trades training allowances	40,500	46,649	-
Trades classroom rent	2,150	3,650	-
Trades other/sundry costs	1,000	1,427	-
OST tuition	5,000	6,847	-
Trades training books and course costs	4,775	6,307	-
OST books/supplies	2,000	962	-
Trades instructor fees	15,840	25,960	-
Trades janitorial	640	710	-
Trades training classroom construction and equipment	<u>20,000</u>	<u>20,021</u>	<u>-</u>
	<u>963,332</u>	<u>898,599</u>	<u>589,983</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(246,417)	(181,684)	53,545
SURPLUS AT BEGINNING OF YEAR	<u>454,477</u>	<u>454,477</u>	<u>400,932</u>
SURPLUS AT END OF YEAR	<u>\$ 208,060</u>	<u>\$ 272,793</u>	<u>\$454,477</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

SUPPORT SERVICES -
NORTH ISLAND SECONDARY SCHOOL 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 2002. Indian and Northern Affairs Canada now pays the school funding for aboriginal students directly to the school district.

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Tuition Agreements (2290)	\$ -	\$ -	\$199,551
School District #85	49,000	35,973	-
Transfer from Student Assistance (R-6)	<u>-</u>	<u>5,000</u>	<u>-</u>
	<u>49,000</u>	<u>40,973</u>	<u>199,551</u>
EXPENDITURE			
School District #85	-	-	199,551
Salaries and benefits	48,825	37,313	-
Travel and training	-	554	-
Administration fee	175	175	-
Contribution to School District #85	-	5,000	-
Recruitment	<u>-</u>	<u>108</u>	<u>-</u>
	<u>49,000</u>	<u>43,150</u>	<u>199,551</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	-	(2,177)	-
SURPLUS AT BEGINNING OF YEAR	<u>1,130</u>	<u>1,130</u>	<u>1,130</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 1,130</u>	<u>\$ (1,047)</u>	<u>\$ 1,130</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Schools Operation & Maintenance (2540)	\$157,169	\$157,169	\$147,125
Teacherages Operation & Maintenance (2541)	<u>18,933</u>	<u>18,933</u>	<u>18,294</u>
	176,102	176,102	165,419
Teacherage Rentals	<u>27,200</u>	<u>26,280</u>	<u>27,200</u>
	<u>203,302</u>	<u>202,382</u>	<u>192,619</u>
EXPENDITURE			
Salaries and benefits	32,932	32,715	30,057
Materials and supplies	6,000	7,377	3,332
Equipment purchases	7,000	1,648	3,567
Utilities	19,000	16,941	16,293
Insurance	20,059	18,169	16,891
Repairs and maintenance	30,000	13,264	12,655
Teacherages	5,000	3,702	3,428
Propane	28,520	22,622	22,520
Bad debt	-	-	287
Capital Reserve Contribution (C-5)	18,000	18,000	36,000
Transfer to School Bus (R-5)	25,187	25,187	25,187
Transfer from Public Works (R-23)	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
	<u>197,198</u>	<u>165,125</u>	<u>175,717</u>
EXCESS OF REVENUE OVER EXPENDITURE	6,104	37,257	16,902
SURPLUS AT BEGINNING OF YEAR	<u>30,339</u>	<u>30,339</u>	<u>13,437</u>
SURPLUS AT END OF YEAR	<u>\$ 36,443</u>	<u>\$ 67,596</u>	<u>\$ 30,339</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

T'LISALAGI'LAKW SCHOOL

SCHEDULE R-4

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

	<u>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Instructional Services (2280)	\$557,934	\$557,934	\$432,184
Comprehensive Educational			
Support Services (2318)	94,634	94,634	96,097
Instructional Enhancements (2286)	<u>3,444</u>	<u>3,444</u>	<u>-</u>
	656,012	656,012	528,281
Province of British Columbia -			
Ministry of Education	23,571	14,238	50,079
North Vancouver Island Aboriginal Training			
Society	40,600	31,246	20,054
Sundry	2,000	2,000	2,538
First Nations Education Steering Committee	<u>131,200</u>	<u>135,484</u>	<u>74,199</u>
	<u>853,383</u>	<u>838,980</u>	<u>675,151</u>
EXPENDITURE			
Salaries and benefits	535,743	521,634	401,929
Materials and supplies	35,000	30,392	26,281
Telephone	5,000	5,174	5,047
Library	8,000	11,178	3,365
Office supplies and sundry	10,100	21,631	3,507
Professional development	20,000	15,878	9,139
Professional services	8,000	13,803	4,213
Recruitment	8,000	3,899	266
Transfer to School Bus (R-5)	48,000	48,000	68,730
Transfer to School Cultural Program (R-8)	103,490	103,490	79,600
Transfer to Secondary Program (R-9)	<u>40,000</u>	<u>30,000</u>	<u>-</u>
	<u>821,333</u>	<u>805,079</u>	<u>602,077</u>
EXCESS OF REVENUE OVER EXPENDITURE	32,050	33,901	73,074
SURPLUS AT BEGINNING OF YEAR	<u>422,123</u>	<u>422,123</u>	<u>349,049</u>
SURPLUS AT END OF YEAR	<u>\$454,173</u>	<u>\$456,024</u>	<u>\$422,123</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

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.

	<u>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Bus sale proceeds	\$ -	\$ -	\$ 2,700
Transfer from T'lisalagi'lakw School (R-4)	48,000	48,000	68,730
Transfer from School Operation and Maintenance (R-3)	<u>25,187</u>	<u>25,187</u>	<u>25,187</u>
	<u>73,187</u>	<u>73,187</u>	<u>96,617</u>
EXPENDITURE			
Salaries and benefits	42,170	38,054	37,673
Telephone	350	343	339
Travel, training and field trips	10,000	1,999	4,853
Vehicle expenses			
Insurance and licenses	1,408	1,408	1,831
Repairs and maintenance	5,000	1,002	1,866
Fuel	3,000	3,053	1,655
Capital Reserve contribution (C-5)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>71,928</u>	<u>55,859</u>	<u>58,217</u>
EXCESS OF REVENUE OVER EXPENDITURE	1,259	17,328	38,400
DEFICIT AT BEGINNING OF YEAR	<u>(8,612)</u>	<u>(8,612)</u>	<u>(47,012)</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(7,353)</u>	<u>\$ 8,716</u>	<u>\$(8,612)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Ancillary Services (2291)	<u>\$14,740</u>	<u>\$14,740</u>	<u>\$17,820</u>
EXPENDITURE			
Student allowances	5,000	4,780	4,900
School supplies	3,500	2,390	3,170
Graduation clothing	750	1,200	600
Transfer to Support Services - North Island Secondary School (R-2)	<u>-</u>	<u>5,000</u>	<u>-</u>
	<u>9,250</u>	<u>13,370</u>	<u>8,670</u>
EXCESS OF REVENUE OVER EXPENDITURE	5,490	1,370	9,150
SURPLUS AT BEGINNING OF YEAR	<u>34,543</u>	<u>34,543</u>	<u>25,393</u>
SURPLUS AT END OF YEAR	<u>\$40,033</u>	<u>\$35,913</u>	<u>\$34,543</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

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>2004</u>	<u>2003</u>
	<u>Actual</u>	<u>Actual</u>
REVENUE		
Bingo - teachers	\$41,468	\$47,587
Canteen	2,450	2,514
Break opens	884	726
T'lisalagi'lakw School store	50	964
Cultural Celebration	750	675
Library	<u>10</u>	<u>-</u>
	<u>45,612</u>	<u>52,466</u>
EXPENDITURE		
Canteen supplies	1,760	1,399
Break opens	500	-
Bingo supplies	5,490	6,306
Donations and other	2,401	6,893
School programs	38,714	26,566
T'lisalagi'lakw School store purchases	321	1,409
Year Book	247	236
Cultural Celebration	<u>1,504</u>	<u>309</u>
	<u>50,937</u>	<u>43,118</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(5,325)	9,348
SURPLUS AT BEGINNING OF YEAR	<u>20,750</u>	<u>11,402</u>
SURPLUS AT END OF YEAR	<u>\$15,425</u>	<u>\$20,750</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

SCHOOL CULTURAL PROGRAM

SCHEDULE R-8

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
National Association of Cultural Education	\$ 34,005	\$ 34,005	\$ 33,338
North Vancouver Island Aboriginal Training Society	-	2,400	4,200
First Nation Education Steering Committee	-	-	3,022
Transfer from T'lisalagi'lakw School (R-4)	<u>103,490</u>	<u>103,490</u>	<u>79,600</u>
	<u>137,495</u>	<u>139,895</u>	<u>120,160</u>
EXPENDITURE			
Salaries and benefits	132,344	117,184	69,662
Cultural contractors	1,000	1,005	570
Materials and supplies	2,000	909	2,715
Professional Development	2,000	-	1,247
Curriculum Development	<u>-</u>	<u>1,250</u>	<u>-</u>
	<u>137,344</u>	<u>120,348</u>	<u>74,194</u>
EXCESS OF REVENUE OVER EXPENDITURE	151	19,547	45,966
DEFICIT AT BEGINNING OF YEAR	<u>(342,458)</u>	<u>(342,458)</u>	<u>(388,424)</u>
DEFICIT AT END OF YEAR	<u>\$(342,307)</u>	<u>\$(322,911)</u>	<u>\$(342,458)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

SECONDARY PROGRAM

SCHEDULE R-9

In January 2003 the Nation hired a teacher and began offering a secondary school program to students under the age of 19. Curriculum up to Grade 10 is covered. School District #85 provides the classroom space.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
First Nations Education Steering Committee	\$36,875	\$36,500	\$ -
Transfer from T'lisalagi'lakw School (R-4)	<u>40,000</u>	<u>30,000</u>	<u>-</u>
	<u>76,875</u>	<u>66,500</u>	<u>-</u>
EXPENDITURE			
Salaries and benefits	71,693	46,999	-
Cultural contractors	1,000	-	-
Materials and supplies	2,000	1,093	-
Telephone	-	394	-
Travel and training	-	240	-
Copier	-	67	-
Professional fees	<u>1,000</u>	<u>-</u>	<u>-</u>
	<u>75,693</u>	<u>48,793</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	1,182	17,707	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 1,182</u>	<u>\$17,707</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

JUNE SPORTS

SCHEDULE R-10

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

	<u>2004</u>	<u>2003</u>
	<u>Actual</u>	<u>Actual</u>
REVENUE		
Donations and raffles	\$ 2,915	\$ 187
Concession stand	14,126	13,856
Soccer entrance fees	6,050	6,594
Merchandise sales	<u>2,540</u>	<u>-</u>
	<u>25,631</u>	<u>20,637</u>
EXPENDITURE		
Sundry	773	462
Concession stand	8,877	9,258
Soccer committee	8,893	9,411
Pageant and parade	4,184	3,337
Portable toilets	1,290	872
Merchandise purchases	<u>2,507</u>	<u>-</u>
	<u>26,524</u>	<u>23,340</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(893)	(2,703)
SURPLUS AT BEGINNING OF YEAR	<u>3,342</u>	<u>6,045</u>
SURPLUS AT END OF YEAR	<u>\$ 2,449</u>	<u>\$ 3,342</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

EMPLOYEE BENEFIT PLANS

SCHEDULE R-11

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Employee Benefits (2631)	<u>\$125,215</u>	<u>\$125,215</u>	<u>\$122,181</u>
EXPENDITURE			
Extended benefits	29,833	28,653	23,471
Pension Plan	80,719	77,424	71,310
Administration costs	<u>4,800</u>	<u>4,390</u>	<u>4,674</u>
	<u>115,352</u>	<u>110,467</u>	<u>99,455</u>
EXCESS OF REVENUE OVER EXPENDITURE	9,863	14,748	22,726
SURPLUS AT BEGINNING OF YEAR	<u>110,091</u>	<u>110,091</u>	<u>87,365</u>
SURPLUS AT END OF YEAR	<u>\$119,954</u>	<u>\$124,839</u>	<u>\$110,091</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

SAND AND GRAVEL PROJECT

SCHEDULE R-12

In April 2003 the Nation signed a Cooperation Agreement with Polaris Minerals Corporation. The Agreement created a joint venture to develop a large sand and gravel pit adjacent to the Cluxewe River. The Nation has a 10% share in the joint venture.

	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE		
Indian and Northern Affairs Canada		
Resource Partnership Program (2704)	\$ 92,522	\$ -
Administration fees	1,315	-
Polaris cost recoveries	<u>41,590</u>	<u>-</u>
	<u>135,427</u>	<u>-</u>
EXPENDITURES		
Salaries and benefits	14,168	-
Travel and training	1,140	-
Environmental Assessment Consultant	6,266	-
Office services	1,315	-
Professional services	7,896	-
Socio-Economic Impact Assessment	12,361	-
Equity contribution	84,650	-
Community consultation	<u>7,653</u>	<u>-</u>
	<u>135,449</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURES	(22)	-
DEFICIT AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$ (22)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

YUKUSAM HERITAGE SOCIETY

SCHEDULE R-13

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Province of British Columbia	\$ -	\$66,000	\$ -
EXPENDITURE			
Travel and training	-	9,683	-
Professional services	-	522	-
	-	10,205	-
EXCESS OF REVENUE OVER EXPENDITURE	-	55,795	-
SURPLUS AT BEGINNING OF YEAR	-	-	-
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$55,795</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

RECREATION CENTRE OPERATIONS
AND MAINTENANCE

SCHEDULE R-14

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Facility Rental	\$ 8,450	\$ 6,245	\$ 5,745
Bingo Surcharge	7,800	7,650	7,800
Canteen	8,000	10,193	8,226
Fundraising	2,000	9,861	-
Transfer from Public Works (R-23)	11,335	11,335	10,969
Transfer from National Child Benefit (R-40)	<u>15,000</u>	<u>15,000</u>	<u>-</u>
	<u>52,585</u>	<u>60,284</u>	<u>32,740</u>
EXPENDITURE			
Salaries and benefits	9,546	9,421	5,336
Materials and supplies	1,200	818	1,261
Equipment	-	-	9,135
Utilities	7,000	5,758	9,223
Insurance	6,806	6,806	5,710
Repairs and Maintenance	2,000	2,251	2,645
Propane	6,000	2,815	6,577
Canteen Supplies	7,000	6,529	6,827
Bingo supplies	-	890	-
Bad debt	-	-	500
Capital Reserve Contribution (C-5)	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>47,052</u>	<u>42,788</u>	<u>54,714</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	5,533	17,496	(21,974)
DEFICIT AT BEGINNING OF YEAR	<u>(39,868)</u>	<u>(39,868)</u>	<u>(17,894)</u>
DEFICIT AT END OF YEAR	<u>\$(34,335)</u>	<u>\$(22,372)</u>	<u>\$(39,868)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

FORESTRY CREW

SCHEDULE R-15

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Canfor	\$ 25,425	\$ 15,075	\$ 15,725
Western Forest Products	1,150	1,510	-
Other	3,025	4,912	24,210
Treaty Process	-	1,503	23,600
North Vancouver Island Aboriginal Training Society	-	26,337	-
Polaris	2,862	-	-
Land & Water British Columbia	<u>1,950</u>	<u>-</u>	<u>-</u>
	<u>34,412</u>	<u>49,337</u>	<u>63,535</u>
EXPENDITURE			
Salaries and benefits	23,530	14,815	20,415
Materials and supplies	550	337	735
Equipment	500	670	713
Travel and training	2,460	2,895	2,185
Truck expenses	5,025	3,418	5,805
Professional services	2,300	2,055	16,835
Training program	<u>-</u>	<u>26,247</u>	<u>-</u>
	<u>34,365</u>	<u>50,437</u>	<u>46,688</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	47	(1,100)	16,847
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>1,100</u>	<u>1,100</u>	<u>(15,747)</u>
SURPLUS AT END OF YEAR	<u>\$ 1,147</u>	<u>\$ -</u>	<u>\$ 1,100</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

CAPACITY BUILDING - FORESTRY

SCHEDULE R-16

For each of the past four 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, 2004 the funds were used to hire a land use planner, create a land use referral system and to conduct several surveys for culturally modified trees.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Capacity Building Initiative (3205)	\$ 75,000	\$ 75,000	\$ 75,000
Treaty Related Measures (3235)	<u>700</u>	<u>700</u>	<u>34,300</u>
	75,700	75,700	109,300
Province of British Columbia	<u>-</u>	<u>-</u>	<u>12,500</u>
	<u>75,700</u>	<u>75,700</u>	<u>121,800</u>
EXPENDITURE			
Trainee wages and benefits	32,760	34,142	29,530
Culturally Modified Tree Crew wages	20,396	14,666	17,006
Forestry Crew training expenses	9,100	10,633	4,386
Equipment	-	3,161	2,668
Purchase of training	-	-	18,706
Professional services	12,744	1,816	2,704
Winalagalis Treaty Group Tourism			
Opportunity Study	700	700	46,800
Consulting Archaeologist	<u>-</u>	<u>14,923</u>	<u>-</u>
	<u>75,700</u>	<u>80,041</u>	<u>121,800</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	-	(4,341)	-
SURPLUS AT BEGINNING OF YEAR	<u>18,954</u>	<u>18,954</u>	<u>18,954</u>
SURPLUS AT END OF YEAR	<u>\$ 18,954</u>	<u>\$ 14,613</u>	<u>\$ 18,954</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

CAMPSITE MANAGEMENT

SCHEDULE R-17

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Province of British Columbia	\$ 7,200	\$ 7,200	\$ -
Western Forest Products	9,120	9,630	-
Transfer from Youth Centre (R-33)	<u>9,856</u>	<u>9,856</u>	<u>-</u>
	<u>26,176</u>	<u>26,686</u>	<u>-</u>
EXPENDITURE			
Salaries and benefits	15,000	15,328	-
Materials and supplies	950	1,305	-
Equipment	1,750	1,753	-
Telephone	800	792	-
Boat rental	5,600	5,131	-
Food	<u>1,900</u>	<u>1,890</u>	<u>-</u>
	<u>26,000</u>	<u>26,199</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	176	487	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 176</u>	<u>\$ 487</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

'NAMGIS ADMINISTRATION

SCHEDULE R-18

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Support Funding (2625)	\$ 476,510	\$ 476,510	\$ 445,948
Indian Registry Administration (2042)	11,267	12,017	11,898
Professional Development (2121)	-	-	10,850
Training and Development (2651)	<u>12,932</u>	<u>34,744</u>	<u>43,624</u>
	500,709	523,271	512,320
Sundry	13,000	11,088	11,225
Interest	80,000	91,090	48,959
Office services	358,736	391,296	348,186
Nimkish Fisheries administration	6,500	9,050	6,500
North Vancouver Island Aboriginal Training Society	<u>18,260</u>	<u>22,292</u>	<u>5,792</u>
	<u>977,205</u>	<u>1,048,087</u>	<u>932,982</u>
EXPENDITURE			
Salaries and benefits	484,230	497,062	484,905
Stationery, postage and supplies	50,000	50,667	66,649
Equipment	20,000	31,383	32,783
Telephone	14,000	13,487	13,572
Insurance	17,262	17,262	10,067
Travel and training - Staff	28,000	28,391	27,847
Rent	29,760	29,760	29,200
Sundry	7,000	8,067	6,100
Council honoraria	66,000	64,250	65,665
Professional services	97,000	100,929	91,345
Travel - Council	60,000	68,228	70,485
Annual audit	34,000	31,720	33,980
Donations	20,000	16,320	26,427
Bank charges	8,500	8,304	8,305
Transfer to 'Namgis Enterprises (R-32)	10,121	10,121	40,000
Transfer to Capital Projects (C-3)	-	149,121	-
Transfer to Public Works (R-23)	-	93,496	-
Transfer to Dental Clinic (R-51)	-	95,009	-
Transfer to Oyster Project (R-31)	<u>-</u>	<u>189,116</u>	<u>-</u>
	<u>945,873</u>	<u>1,502,693</u>	<u>1,007,330</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	31,332	(454,606)	(74,348)
SURPLUS AT BEGINNING OF YEAR	<u>1,084,005</u>	<u>1,084,005</u>	<u>1,158,353</u>
SURPLUS AT END OF YEAR	<u>\$1,115,337</u>	<u>\$ 629,399</u>	<u>\$1,084,005</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

FUNERAL TRUST FUNDS

SCHEDULE R-19

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Revenue Trust Fund	\$ 40,000	\$ 40,000	\$ -
EXPENDITURE			
Funerals	<u>16,000</u>	<u>14,000</u>	<u>12,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	24,000	26,000	(12,000)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(11,216)</u>	<u>(11,216)</u>	<u>784</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 12,784</u>	<u>\$ 14,784</u>	<u>\$(11,216)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

ABORIGINAL LAND CLAIMS
- SPECIFIC CLAIMS

SCHEDULE R-20

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 2004 and 2003 Indian and Northern Affairs Canada funding was flowed through to the U'Mista Cultural Centre to help them negotiate the "Potlatch Claim".

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Claims Contribution U'Mista (3450)	\$ 13,532	\$ 36,312	\$ 34,292
Revenue Trust Fund	<u>14,933</u>	<u>-</u>	<u>-</u>
	28,465	36,312	34,292
Aboriginal Council of British Columbia	<u>9,000</u>	<u>9,000</u>	<u>15,000</u>
	<u>37,465</u>	<u>45,312</u>	<u>49,292</u>
EXPENDITURE			
Synod Lands	7,500	7,495	7,547
Whe-La-La-U	3,500	13,965	18,440
Road Encroachment I.R. #1	3,500	3,411	4,322
U'Mista Specific Claims Research	13,532	36,312	34,292
Woss Cabin	<u>-</u>	<u>-</u>	<u>624</u>
	<u>28,032</u>	<u>61,183</u>	<u>65,225</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	9,433	(15,871)	(15,933)
DEFICIT AT BEGINNING OF YEAR	<u>(329,691)</u>	<u>(329,691)</u>	<u>(313,758)</u>
DEFICIT AT END OF YEAR	<u>\$(320,258)</u>	<u>\$(345,562)</u>	<u>\$(329,691)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

'NAMGIS BUILDINGS

SCHEDULE R-21

'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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Rent			
Lot rental	\$ 900	\$ (900)	\$ 950
Band buildings	3,850	4,130	1,540
Hospital houses	5,250	5,250	2,750
Bighouse	2,400	950	1,200
Administration building	36,000	36,000	35,440
Portable trailers	9,480	9,480	9,480
Council Hall	13,000	14,100	13,050
Transfer from Public Works (R-23)	10,509	10,691	10,135
Transfer from New Buildings (C-4)	<u>-</u>	<u>2,892</u>	<u>-</u>
	<u>81,389</u>	<u>82,593</u>	<u>74,545</u>
EXPENDITURE			
Operating costs			
Hospital houses	7,000	2,874	3,919
Administration building	31,281	36,171	54,997
Bighouse	18,327	13,392	15,265
Council Hall	10,302	12,311	8,413
'Namgis Buildings	17,798	16,495	24,012
Office services	2,500	2,500	2,500
Portable expenses	1,120	2,704	1,000
New hospital lease agreement	8,000	11,978	388
Capital Reserve Contribution (C-5)	15,000	15,000	15,000
Transfer to Public Works (R-23)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>112,328</u>	<u>114,425</u>	<u>126,494</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(30,939)	(31,832)	(51,949)
SURPLUS AT BEGINNING OF YEAR	<u>163,856</u>	<u>163,856</u>	<u>215,805</u>
SURPLUS AT END OF YEAR	<u>\$132,917</u>	<u>\$132,024</u>	<u>\$163,856</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

SEWAGE TREATMENT PLANT
OPERATIONS AND MAINTENANCE

SCHEDULE R-22

In December 2003 the Nation completed construction of a sewage treatment plant. The Village of Alert Bay paid for one-third of the construction costs and the Nation paid for two-thirds. The Village of Alert Bay contributes towards the costs of running the plant, which is operated by two employees. Operating costs are shown on this schedule. Construction costs are shown on Schedule C-3.

	<u>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Village of Alert Bay	\$20,174	\$ -	\$ -
Transfer from Capital Projects (C-3)	<u>55,958</u>	<u>55,958</u>	<u>-</u>
	<u>76,132</u>	<u>55,958</u>	<u>-</u>
EXPENDITURE			
Salaries and benefits	25,209	25,203	-
Materials and supplies	833	389	-
Equipment	1,458	-	-
Telephone	500	731	-
Utilities	1,458	2,749	-
Insurance	1,667	2,255	-
Travel and training	500	40	-
Repairs and maintenance	2,917	-	-
Janitorial services	1,600	-	-
Trucking costs - biosolids	8,750	-	-
Landfill costs - biosolids	7,083	-	-
Ferry costs - biosolids	625	-	-
Outfall monitoring costs	4,167	2,290	-
Sundry	500	13	-
Laboratory costs	<u>2,917</u>	<u>1,503</u>	<u>-</u>
	<u>60,184</u>	<u>35,173</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	15,948	20,785	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$15,948</u>	<u>\$20,785</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

PUBLIC WORKS

SCHEDULE R-23

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Roads and Bridges (2512)	\$ 25,864	\$ 25,864	\$ -
Sanitation Systems (2513)	37,582	37,582	-
Water Systems (2514)	38,892	38,892	-
Municipal Services (2516)	53,781	53,781	194,240
Community Buildings (2517)	23,956	23,956	-
Training - Fire Protection (2520)	<u>15,420</u>	<u>15,420</u>	<u>-</u>
	195,495	195,495	194,240
Sundry	500	100	705
Water and sewer fees	19,600	20,050	18,978
Equipment user fees	28,840	40,903	24,234
Garbage fees	21,282	21,347	17,022
Gravel sales	5,000	3,596	6,464
Groundskeeping fees	1,200	1,200	-
Municipal sewage levy	-	-	2,100
Transfer from School Operation and Maintenance (R-3)	5,500	5,500	5,500
Transfer from 'Namgis Buildings (R-21)	1,000	1,000	1,000
Transfer from Administration (R-18)	<u>-</u>	<u>93,496</u>	<u>-</u>
	<u>278,417</u>	<u>382,687</u>	<u>270,243</u>
EXPENDITURE			
Salaries and benefits	95,740	89,897	92,038
Materials and supplies	14,000	18,696	14,198
Equipment purchases	5,300	3,400	2,817
Telephone	1,400	1,643	1,003
Utilities	16,500	15,160	15,622
Insurance	6,858	6,858	6,528
Travel and training	2,000	2,767	1,591
Repairs and maintenance	25,200	29,841	11,311
Fuel	8,000	8,874	7,786
Sundry	2,000	594	1,281
Roads	2,000	570	1,776
Office services	2,000	2,000	2,000
Waste disposal	46,362	46,044	48,851
Fire protection and dog control	14, 856	15,949	13,367
Capital Reserve Contribution (C-5)	34,500	34,500	22,500
Transfer to 'Namgis Buildings (R-21)	10,691	10,691	10,135
Transfer to 'Namgis House (R-24)	-	-	3,594
Transfer to Recreation Centre Operations and Maintenance (R-14)	<u>11,335</u>	<u>11,335</u>	<u>10,969</u>
	<u>298,742</u>	<u>298,819</u>	<u>267,367</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(20,325)	83,868	2,876
SURPLUS AT BEGINNING OF YEAR	<u>64,395</u>	<u>64,395</u>	<u>61,519</u>
SURPLUS AT END OF YEAR	<u>\$ 44,070</u>	<u>\$ 148,263</u>	<u>\$ 64,395</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

'NAMGIS HOUSE

SCHEDULE R-24

In 2003, the First Nation hired a consultant to work with a local committee to revitalize 'Namgis House. The Committee is now seeking funding to renovate 'Namgis House. Currently, parts of 'Namgis House are rented out to tenants such as the Kwakiutl Territorial Fisheries Commission and the Musgamagw Tsawataineuk Tribal Council.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Rent			
Programs	\$ 35,880	\$ 37,480	\$ 42,225
Transfer from Public Works (R-23)	-	-	3,594
Transfer from Youth Centre (R-33)	<u>7,000</u>	<u>19,500</u>	<u>-</u>
	<u>42,880</u>	<u>56,980</u>	<u>45,819</u>
EXPENDITURE			
Salaries and benefits	22,000	22,706	22,706
Materials and supplies	4,000	3,350	1,308
Fuel and electricity	26,000	25,787	25,812
Insurance	2,881	2,892	2,426
Repairs and maintenance	500	761	663
Office services	3,500	3,500	4,500
Professional services	-	-	15,608
Revitalization Project	<u>7,000</u>	<u>19,500</u>	<u>-</u>
	<u>65,881</u>	<u>78,496</u>	<u>73,023</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(23,001)	(21,516)	(27,204)
DEFICIT AT BEGINNING OF YEAR	<u>(530,943)</u>	<u>(530,943)</u>	<u>(503,739)</u>
DEFICIT AT END OF YEAR	<u>\$(553,944)</u>	<u>\$(552,459)</u>	<u>\$(530,943)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

NET LOFT AND BREAKWATER

SCHEDULE R-25

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Rent			
Net loft	\$ 2,500	\$ -	\$ 2,400
Moorage	<u>13,000</u>	<u>18,203</u>	<u>16,833</u>
	<u>15,500</u>	<u>18,203</u>	<u>19,233</u>
EXPENDITURE			
Utilities	2,200	2,441	2,842
Insurance	5,298	1,441	3,409
Repairs and maintenance	3,000	2,714	2,041
Office services	1,200	1,200	1,200
Breakwater lease	1,750	1,721	1,721
Net loft expenses	8,000	3,857	4,103
Professional services	<u>-</u>	<u>1,650</u>	<u>-</u>
	<u>21,448</u>	<u>15,024</u>	<u>15,316</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(5,948)	3,179	3,917
DEFICIT AT BEGINNING OF YEAR	<u>(59,578)</u>	<u>(59,578)</u>	<u>(63,495)</u>
DEFICIT AT END OF YEAR	<u>\$(65,526)</u>	<u>\$(56,399)</u>	<u>\$(59,578)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

ECONOMIC DEVELOPMENT

SCHEDULE R-26

The Assistant 'Namgis Administrator, who also serves as the Personnel Manager, is paid out of this program.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Economic Development Opportunity Fund (2702)	\$ 11,400	\$ 11,400	\$ -
Musgamagw Tribal Council	91,275	92,105	91,275
Sundry	-	700	1,200
Brascan	<u>-</u>	<u>16,325</u>	<u>-</u>
	<u>102,675</u>	<u>120,530</u>	<u>92,475</u>
EXPENDITURE			
Salaries and benefits	62,707	63,879	64,515
Materials and supplies	600	600	278
Equipment purchases	500	-	-
Telephone	600	612	592
Travel and training	2,500	1,072	2,230
Professional services	22,125	14,824	7,280
Office rent	2,640	2,640	2,640
Office services	9,096	9,096	9,096
Sundry	1,500	1,549	1,496
Occupational skill training	-	-	7,346
Ecotourism Conference	-	-	3,835
Gwawina Dancers	11,400	11,400	-
Advertising and promotion	6,500	6,406	-
Kokish hydroelectric project	<u>-</u>	<u>16,325</u>	<u>-</u>
	<u>120,168</u>	<u>128,403</u>	<u>99,308</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(17,493)	(7,873)	(6,833)
SURPLUS AT BEGINNING OF YEAR	<u>166,650</u>	<u>166,650</u>	<u>173,483</u>
SURPLUS AT END OF YEAR	<u>\$149,157</u>	<u>\$158,777</u>	<u>\$166,650</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

TOBACCO AND COLOUR COPYING OUTLET SCHEDULE R-27

*The tobacco outlet and colour copier are located in the Administration Building.
Tax-free tobacco products are sold to those with status cards. Colour copying
services are available to the general public.*

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Tobacco sales	\$160,000	\$158,910	\$121,885
Colour copying fees	<u> 600</u>	<u> 2,586</u>	<u> -</u>
	<u>160,600</u>	<u>161,496</u>	<u>121,885</u>
 EXPENDITURE			
Office services	16,060	16,041	12,188
Tobacco purchases	116,667	117,991	90,653
Materials and supplies	1,000	2,036	-
Purchase of colour copier	<u> 8,500</u>	<u> 8,500</u>	<u> -</u>
	<u>142,227</u>	<u>144,568</u>	<u>102,841</u>
 EXCESS OF REVENUE OVER EXPENDITURE	18,373	16,928	19,044
 SURPLUS AT BEGINNING OF YEAR	<u>222,509</u>	<u>222,509</u>	<u>203,465</u>
 SURPLUS AT END OF YEAR	<u>\$240,882</u>	<u>\$239,437</u>	<u>\$222,509</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

CAMPGROUND

SCHEDULE R-28

Gwakawe campground is located on the shore behind the Bighouse, by Grassy Point. It is no longer operating.

	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE	\$ -	\$ -
EXPENDITURE		
Utilities	-	518
Insurance	<u>197</u>	<u>167</u>
	<u>197</u>	<u>685</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(197)	(685)
DEFICIT AT BEGINNING OF YEAR	<u>(16,894)</u>	<u>(16,209)</u>
DEFICIT AT END OF YEAR	<u>\$(17,091)</u>	<u>\$(16,894)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

SPECIAL EMPLOYMENT PROGRAMS

SCHEDULE R-29

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Course Development (2350)	\$ 41,525	\$ 41,525	\$ -
Add: Deferred revenue at beginning of year	<u>-</u>	<u>-</u>	<u>20,000</u>
	41,525	41,525	20,000
North Vancouver Island Aboriginal			
Training Society	14,580	-	26,763
First Nation Forestry Program	-	-	20,000
Darcy Mitchell Consulting	-	-	5,000
Shell Canada	-	2,500	-
Ecotrust Canada	10,000	10,700	-
Kwakiutl District Council Claim Terrace			
Project	4,834	4,835	-
Community Economic Development Technical			
Assistance Program	<u>-</u>	<u>12,000</u>	<u>-</u>
	<u>70,939</u>	<u>71,560</u>	<u>71,763</u>
EXPENDITURE			
Salaries and benefits	10,080	-	36,132
Trail sign project	-	-	1,128
Travel and training	4,500	-	1,863
Non-timber Forest Program	41,525	40,000	26,634
Woss and Hanson cabins	-	-	17,142
Clam Terrace Project	4,834	-	-
Grease Trail Business Plan	-	15,000	-
Bio-regional Mapping	<u>10,000</u>	<u>10,699</u>	<u>-</u>
	<u>70,939</u>	<u>65,699</u>	<u>82,899</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	5,861	(11,136)
DEFICIT AT BEGINNING OF YEAR	<u>(11,364)</u>	<u>(11,364)</u>	<u>(228)</u>
DEFICIT AT END OF YEAR	<u>\$(11,364)</u>	<u>\$(5,503)</u>	<u>\$(11,364)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

NIMPKISH FISHERIES SERVICE

SCHEDULE R-30

The Comptroller's Assistant provides accounting services for fish boat skippers, for a fee. The fees are recorded in 'Namgis Administration (R-18). The total value of the fish bought and sold by Nimpkish Fisheries is recorded in this schedule.

	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE		
Receipts from fishing companies	\$ 778,659	\$ 662,986
EXPENDITURE		
Payments to fishermen	<u>782,738</u>	<u>661,960</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(4,079)	1,026
SURPLUS AT BEGINNING OF YEAR	<u>9,694</u>	<u>8,668</u>
SURPLUS AT END OF YEAR	<u>\$ 5,615</u>	<u>\$ 9,694</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

OYSTER PROJECT

SCHEDULE R-31

The First Nation used to operate an oyster farm in Booker Lagoon.

	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE		
Transfer from 'Namgis Administration (R-18)	\$ 189,116	\$ -
EXPENDITURE	<u>-</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	189,116	-
DEFICIT AT BEGINNING OF YEAR	<u>(189,116)</u>	<u>(189,116)</u>
DEFICIT AT END OF YEAR	<u>\$ -</u>	<u>\$(189,116)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

'NAMGIS ENTERPRISES

SCHEDULE R-32

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 from 'Namgis Administration.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Transfer from 'Namgis Administration (R-18)	\$ 10,121	\$ 10,121	\$ 40,000
EXPENDITURE	<u> -</u>	<u> -</u>	<u> -</u>
EXCESS OF REVENUE OVER EXPENDITURE	10,121	10,121	40,000
DEFICIT AT BEGINNING OF YEAR	<u>(10,121)</u>	<u>(10,121)</u>	<u>(50,121)</u>
DEFICIT AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$(10,121)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

YOUTH CENTRE

SCHEDULE R-33

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Consultation (2672)	\$ 8,000	\$ 20,500	\$ 1,000
Health Canada			
Brighter Futures	57,000	57,000	57,000
Province of British Columbia	-	-	2,481
North Vancouver Island Aboriginal			
Training Society	19,712	19,712	19,343
First Nations Schools Association	16,392	16,393	8,834
Social Assistance Camp Fees	10,000	12,000	4,500
B.C. Hydro	4,000	4,000	4,000
Sundry	-	1,148	-
Chiefs Health Committee	3,000	3,000	-
Work Opportunity Program transfer from			
Social Assistance (R-38)	7,997	8,507	8,167
Transfer from National Child Benefit (R-40)	15,000	19,500	40,000
Transfer from Employment Placement Officer (R-41)	-	-	10,000
Transfer from Family Violence (R-39)	<u>15,000</u>	<u>15,000</u>	<u>-</u>
	<u>156,101</u>	<u>176,760</u>	<u>155,325</u>
EXPENDITURE			
Salaries and benefits	137,792	128,145	140,931
Materials and supplies	1,000	2,797	6,058
Equipment purchases	300	261	3,270
Telephone	1,500	1,363	1,533
Utilities	-	-	304
Insurance	-	-	730
Travel and training	250	265	1,276
Activities and events	5,000	5,099	10,483
Transfer to 'Namgis House (R-24)	7,000	19,500	-
Transfer from Campsite Management (R-17)	<u>9,856</u>	<u>9,856</u>	<u>-</u>
	<u>162,698</u>	<u>167,286</u>	<u>164,585</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(6,597)	9,474	(9,260)
DEFICIT AT BEGINNING OF YEAR	<u>(50,612)</u>	<u>(50,612)</u>	<u>(41,352)</u>
DEFICIT AT END OF YEAR	<u>\$(57,209)</u>	<u>\$(41,138)</u>	<u>\$(50,612)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

YOUTH OUTREACH

SCHEDULE R-34

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
North Vancouver Island Aboriginal Training Society	\$ 2,264	\$ 2,264	\$16,536
University of British Columbia	7,236	3,484	13,936
Transfer from National Child Benefit (R-40)	<u>6,500</u>	<u>-</u>	<u>7,000</u>
	<u>16,000</u>	<u>5,748</u>	<u>37,472</u>
EXPENDITURE			
Salaries and benefits	13,529	12,789	29,464
Materials supplies	-	125	2,331
Equipment	-	-	749
Travel and training	650	639	1,255
Community camps	1,500	1,421	-
Transfer to Community Development (R-42)	<u>-</u>	<u>3,779</u>	<u>-</u>
	<u>15,679</u>	<u>18,753</u>	<u>33,799</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	321	(13,005)	3,673
SURPLUS AT BEGINNING OF YEAR	<u>13,005</u>	<u>13,005</u>	<u>9,332</u>
SURPLUS AT END OF YEAR	<u>\$ 13,326</u>	<u>\$ -</u>	<u>\$13,005</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

HEAD START

SCHEDULE R-35

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

	<u>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Health Canada	\$128,700	\$128,700	\$143,700
Transfer from Infant Development (R-36)	1,440	1,440	1,440
Transfer from Community Health (R-55)	<u>800</u>	<u>800</u>	<u>-</u>
	<u>130,940</u>	<u>130,940</u>	<u>145,140</u>
EXPENDITURE			
Salaries and benefits	52,693	56,244	51,444
Materials and supplies	11,000	11,214	9,768
Nutritional supplements	36,527	36,468	29,717
Equipment	-	924	20,576
Telephone	1,200	1,158	1,136
Utilities	400	242	242
Insurance	-	-	224
Travel and training	3,000	3,384	3,096
Repairs and maintenance	350	343	718
Rent	9,200	9,200	2,640
Office services	10,470	10,470	9,000
Sundry	100	-	44
Playground improvements	-	-	3,700
Honoraria	2,000	1,573	800
Vehicle expenses	4,000	3,373	3,541
Transfer to Infant Development (R-36)	-	-	5,650
Transfer to Social Assistance Service Delivery (R-37)	<u>-</u>	<u>-</u>	<u>3,000</u>
	<u>130,940</u>	<u>134,593</u>	<u>145,296</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	-	(3,653)	(156)
DEFICIT AT BEGINNING OF YEAR	<u>(2,139)</u>	<u>(2,139)</u>	<u>(1,983)</u>
DEFICIT AT END OF YEAR	<u>\$ (2,139)</u>	<u>\$ (5,792)</u>	<u>\$ (2,139)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

INFANT DEVELOPMENT

SCHEDULE R-36

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Health Canada	\$ 54,344	\$ 54,346	\$ 54,344
Province of British Columbia	18,000	23,457	22,869
North Vancouver Island Aboriginal Training Society	52,000	92,250	42,000
Sundry	250	50	100
Rent	4,400	4,400	-
Work Opportunity Program transfer from Social Assistance (R-38)	23,300	20,732	19,739
Transfer from Child and Family Services (R-45)	-	-	625
Transfer from Head Start (R-35)	-	-	5,650
Transfer from Victim Services (R-58)	-	-	600
Transfer from National Child Benefit (R-40)	-	-	10,000
	<u>152,294</u>	<u>195,235</u>	<u>155,927</u>
EXPENDITURE			
Salaries and benefits	130,200	149,933	139,355
Materials and supplies	3,000	3,288	4,477
Equipment purchases	2,000	-	300
Telephone	2,800	3,091	2,884
Utilities	2,800	3,093	2,766
Insurance	1,399	1,404	1,639
Travel and training	3,500	2,120	632
Repairs and maintenance	500	606	664
Office services	6,806	6,806	6,044
Professional services	-	-	4,070
Cultural expenses	10,000	1,372	-
Food	3,000	2,139	1,987
Rent	2,400	2,471	1,200
Infant Development Contract	-	-	8,913
Capital Reserve Contribution (C-5)	3,000	3,000	3,000
Transfer to Head Start (R-35)	1,440	1,440	1,440
Transfer to Social Assistance Service Delivery (R-37)	<u>3,000</u>	<u>3,000</u>	<u>-</u>
	<u>175,845</u>	<u>183,763</u>	<u>179,371</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(23,551)	11,472	(23,444)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(7,328)</u>	<u>(7,328)</u>	<u>16,116</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(30,879)</u>	<u>\$ 4,144</u>	<u>\$ (7,328)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

SOCIAL ASSISTANCE
SERVICE DELIVERY

SCHEDULE R-37

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Service Delivery (2401)	\$ 84,499	\$ 84,499	\$ 84,436
North Vancouver Island Aboriginal Training Society	-	477	14,977
Client assessment fees	12,000	12,000	-
Family Bonus Administration Fee	3,000	-	-
Transfer from Head Start (R-35)	-	-	3,000
Transfer from National Child Benefit (R-40)	10,000	10,000	3,000
Transfer from Home and Community Care (R-56)	-	-	12,000
Transfer from Infant Development (R-36)	<u>3,000</u>	<u>3,000</u>	<u>-</u>
	<u>112,499</u>	<u>109,976</u>	<u>117,413</u>
EXPENDITURE			
Salary and benefits	100,856	94,198	101,042
Materials and supplies	4,000	4,116	9,858
Equipment purchases	5,000	3,386	590
Telephone	1,600	1,934	996
Insurance	-	-	398
Travel and training	4,900	3,613	4,968
Professional services	4,000	6,115	1,280
Rent	-	-	1,200
Utilities	300	242	87
Repairs and maintenance	<u>-</u>	<u>405</u>	<u>60</u>
	<u>120,656</u>	<u>114,009</u>	<u>120,479</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(8,157)	(4,033)	(3,066)
SURPLUS AT BEGINNING OF YEAR	<u>115,151</u>	<u>115,151</u>	<u>118,217</u>
SURPLUS AT END OF YEAR	<u>\$106,994</u>	<u>\$111,118</u>	<u>\$115,151</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

SOCIAL ASSISTANCE

SCHEDULE R-38

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Basic Needs (2370)	\$632,872	\$618,872	\$624,000
Special Needs (2390)	48,865	48,865	45,015
Guardian Financial Assistance (2371)	<u>100,000</u>	<u>90,000</u>	<u>100,000</u>
	<u>781,737</u>	<u>757,737</u>	<u>769,015</u>
EXPENDITURE			
Basic Needs	624,000	539,203	550,661
Guardian Financial Assistance	100,000	64,175	69,636
Special Needs	48,865	40,296	33,952
Income Support Reform Basic Needs	-	-	72,498
Work Opportunity Program transfers			
Youth Centre (R-33)	-	8,507	8,167
Infant Development (R-36)	-	20,732	19,739
Gwa'ni Hatchery (R-63)	-	14,887	14,886
Employment Placement Officer (R-41)	-	5,922	5,922
Training and Employment Support Initiatives (R-43)	-	5,610	6,120
Social Assistance Top Up to Clients	<u>20,998</u>	<u>-</u>	<u>-</u>
	<u>793,863</u>	<u>699,332</u>	<u>781,581</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(12,126)	58,405	(12,566)
SURPLUS AT BEGINNING OF YEAR	<u>48,339</u>	<u>48,339</u>	<u>60,905</u>
SURPLUS AT END OF YEAR	<u>\$ 36,213</u>	<u>\$106,744</u>	<u>\$ 48,339</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

FAMILY VIOLENCE

SCHEDULE R-39

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Family Violence (2430)	\$ 19,090	\$ 19,090	\$ 19,090
B.C. Aboriginal Network on Disability Society	<u>-</u>	<u>-</u>	<u>2,124</u>
	<u>19,090</u>	<u>19,090</u>	<u>21,214</u>
EXPENDITURE			
Salaries and benefits	-	-	5,678
Materials and supplies	1,200	1,185	2,690
Telephone	250	250	749
Utilities	25	22	29
Insurance	-	-	136
Repairs and maintenance	200	-	190
Rent	2,400	2,400	2,400
Workshops	-	-	6,824
Transfer to Youth Centre (R-33)	<u>15,000</u>	<u>15,000</u>	<u>-</u>
	<u>19,075</u>	<u>18,857</u>	<u>18,696</u>
EXCESS OF REVENUE OVER EXPENDITURE	15	233	2,518
DEFICIT AT BEGINNING OF YEAR	<u>(7,672)</u>	<u>(7,672)</u>	<u>(10,190)</u>
DEFICIT AT END OF YEAR	<u>\$ (7,657)</u>	<u>\$ (7,439)</u>	<u>\$ (7,672)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

NATIONAL CHILD BENEFIT

SCHEDULE R-40

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
National Child Benefit Initiative (2805)	\$100,863	\$100,863	\$ 91,989
Thrift Shop Revenue	<u>1,500</u>	<u>1,807</u>	<u>1,515</u>
	<u>102,363</u>	<u>102,670</u>	<u>93,504</u>
EXPENDITURE			
Materials and supplies	2,500	1,821	123
Thrift shop	5,140	4,657	4,328
Ferry and school snack programs	10,000	12,555	9,444
Soccer Camp	2,000	2,900	547
Incentive Workers Top Up	15,000	14,775	14,707
Community Events	9,500	9,029	4,820
Transfer to Youth Centre (R-33)	15,000	19,500	40,000
Transfer to Youth Outreach (R-34)	6,500	-	7,000
Transfer to Social Assistance Service Delivery (R-37)	10,000	10,000	3,000
Transfer to Infant Development (R-36)	-	-	10,000
Transfer to Recreation Centre Operations and Maintenance (R-14)	15,000	15,000	-
Transfer to Employment Placement Officer (R-41)	<u>12,500</u>	<u>12,500</u>	<u>-</u>
	<u>103,140</u>	<u>102,737</u>	<u>93,969</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(777)	(67)	(465)
DEFICIT AT BEGINNING OF YEAR	<u>(3,724)</u>	<u>(3,724)</u>	<u>(3,259)</u>
DEFICIT AT END OF YEAR	<u>\$ (4,501)</u>	<u>\$ (3,791)</u>	<u>\$ (3,724)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

EMPLOYMENT PLACEMENT OFFICER SCHEDULE R-41

The Employment Placement Officer, who serves all of the North Island communities and mainland inlets, helps individuals with job search, career preparation and life skills training.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Social Assistance Savings	\$ -	\$ -	\$ 72,498
North Vancouver Island Aboriginal Training Society	40,038	40,038	40,402
Workshop revenue	-	-	1,500
Work Opportunity Program transfer from Social Assistance (R-38)	5,922	5,922	5,922
Transfer from Training Programs (R-44)	-	-	219
Transfer from National Child Benefit (R-40)	<u>12,500</u>	<u>12,500</u>	<u>-</u>
	<u>58,460</u>	<u>58,460</u>	<u>120,541</u>
EXPENDITURE			
Salaries and benefits	51,284	53,461	73,467
Materials and supplies	950	1,566	4,831
Telephone	1,400	1,427	1,244
Utilities	600	578	578
Travel and training	1,500	806	6,304
Office rent	1,320	1,320	1,320
Janitorial services	1,040	1,020	2,250
Transfer to Youth Centre (R-33)	-	-	10,000
Transfer to Training and Employment Support Initiative (R-43)	<u>-</u>	<u>-</u>	<u>15,000</u>
	<u>58,094</u>	<u>60,178</u>	<u>114,994</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	366	(1,718)	5,547
SURPLUS AT BEGINNING OF YEAR	<u>48,731</u>	<u>48,731</u>	<u>43,184</u>
SURPLUS AT END OF YEAR	<u>\$ 49,097</u>	<u>\$ 47,013</u>	<u>\$ 48,731</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

COMMUNITY DEVELOPMENT

SCHEDULE R-42

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

	2004 <u>Actual</u>	2003 <u>Actual</u>
REVENUE		
Youth Centre Fundraising	\$ 625	\$ 345
Youth Employment Fundraising	20	-
Central Native Fishermen's Cooperative	760	-
Teen Centre Fundraising	3,374	1,196
Royal Bank	-	10,000
Transfer from Youth Outreach (R-34)	<u>3,779</u>	<u>-</u>
	<u>8,558</u>	<u>11,541</u>
EXPENDITURE		
Teen Centre	2,142	445
Youth Centre	1,241	1,095
Amlilas Daycare	-	224
Dream Catcher Youth Conference	-	102
Katimavik Welcome	-	113
Central Native Fishermen's Cooperative	4,300	953
North American Indigenous Games	<u>-</u>	<u>10,000</u>
	<u>7,683</u>	<u>12,932</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	875	(1,391)
SURPLUS AT BEGINNING OF YEAR	<u>55,376</u>	<u>56,767</u>
SURPLUS AT END OF YEAR	<u>\$56,251</u>	<u>\$55,376</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

TRAINING AND EMPLOYMENT
SUPPORT INITIATIVES

SCHEDULE R-43

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Employment and Training (2372)	\$ 42,051	\$ 49,813	\$ 33,339
North Vancouver Island Aboriginal Training Society	1,975	1,975	5,925
First Nations Education Steering Committee	43,075	43,075	47,874
Youth Survey	-	-	2,430
Work Opportunity Program transfer from Social Assistance (R-38)	6,120	5,610	6,120
Transfer from Employment Placement Officer (R-41)	<u>-</u>	<u>-</u>	<u>15,000</u>
	<u>93,221</u>	<u>100,473</u>	<u>110,688</u>
EXPENDITURE			
Salaries and benefits	56,724	56,741	67,737
Materials and supplies	7,000	6,500	14,150
Equipment	500	2,386	-
Telephone	1,800	1,962	1,784
Utilities	600	577	578
Insurance	305	305	444
Travel and training	13,500	14,241	13,963
Repairs and maintenance	500	-	140
Rent	1,320	1,320	1,320
Cultural Program and honoraria	1,500	1,200	-
Janitorial services	1,040	1,890	720
Youth survey	-	-	211
Career Fair	<u>2,500</u>	<u>2,091</u>	<u>6,754</u>
	<u>87,289</u>	<u>89,213</u>	<u>107,801</u>
EXCESS OF REVENUE OVER EXPENDITURE	5,932	11,260	2,887
SURPLUS AT BEGINNING OF YEAR	<u>23,701</u>	<u>23,701</u>	<u>20,814</u>
SURPLUS AT END OF YEAR	<u>\$ 29,633</u>	<u>\$ 34,961</u>	<u>\$ 23,701</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

TRAINING PROGRAMS

SCHEDULE R-44

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

	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE		
Transfer from Home and Community Care (R-56)	\$ -	\$ 5,250
 EXPENDITURE		
Travel and training	-	4,490
Sundry	-	1,000
Transfer to Employment Placement Officer (R-41)	<u>-</u>	<u>219</u>
	<u>-</u>	<u>5,709</u>
 DEFICIENCY OF REVENUE OVER EXPENDITURE	-	(459)
 SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>459</u>
 SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

CHILD AND FAMILY SERVICES

SCHEDULE R-45

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Child/Family Services (2423)	\$ -	\$ -	\$ 10,602
Community Support Services (2466)	<u>-</u>	<u>-</u>	<u>21,481</u>
	-	-	32,083
Province of British Columbia	133,160	133,160	116,418
Sundry	<u>-</u>	<u>250</u>	<u>-</u>
	<u>133,160</u>	<u>133,410</u>	<u>148,501</u>
EXPENDITURE			
Salaries and benefits	102,010	94,706	97,343
Materials and supplies	2,500	3,434	1,587
Equipment purchases	500	-	-
Telephone	3,200	3,746	2,640
Utilities	-	-	190
Insurance	-	-	419
Travel and training	2,300	2,264	4,265
Office rent	-	6,000	1,200
Office services	10,653	13,341	11,525
Sundry	100	-	89
Nutritional supplements	3,900	5,359	2,500
Professional services	3,800	200	17,986
Workshops	3,000	1,765	3,096
Transfer to Health Board (R-54)	-	5,000	5,000
Transfer to Infant Development (R-36)	<u>-</u>	<u>-</u>	<u>625</u>
	<u>131,963</u>	<u>135,815</u>	<u>148,465</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,197	(2,405)	36
SURPLUS AT BEGINNING OF YEAR	<u>26,764</u>	<u>26,764</u>	<u>26,728</u>
SURPLUS AT END OF YEAR	<u>\$ 27,961</u>	<u>\$ 24,359</u>	<u>\$ 26,764</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

HEALTH CENTRE
OPERATIONS AND MAINTENANCE

SCHEDULE R-46

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Health Canada	\$ 63,000	\$ 63,000	\$ 89,000
Rent	36,000	36,000	13,440
Sundry	-	-	150
Transfer from Capital Reserve (C-5)	<u>-</u>	<u>6,200</u>	<u>5,370</u>
	<u>99,000</u>	<u>105,200</u>	<u>107,960</u>
EXPENDITURE			
Salaries and benefits	29,988	29,477	29,327
Materials and supplies	6,000	3,565	4,459
Equipment purchases	1,500	1,638	1,090
Telephone	700	1,031	536
Utilities	10,000	10,121	8,258
Insurance	5,399	5,419	4,036
Repairs and maintenance	17,000	28,563	24,339
Propane	7,000	8,783	10,312
Office services	5,040	5,040	4,928
Capital Reserve Contribution (C-5)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>92,627</u>	<u>103,637</u>	<u>97,285</u>
EXCESS OF REVENUE OVER EXPENDITURE	6,373	1,563	10,675
DEFICIT AT BEGINNING OF YEAR	<u>(40,435)</u>	<u>(40,435)</u>	<u>(51,110)</u>
DEFICIT AT END OF YEAR	<u>\$(34,062)</u>	<u>\$(38,872)</u>	<u>\$(40,435)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

SOCIAL SERVICES

SCHEDULE R-47

These costs relate to planning for the possible delegation of child welfare services from the Province to the Nation.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Child and Family Services (2423)	\$ 10,573	\$ 10,573	\$ -
Delegated Child Authority (2424)	-	-	92,139
Add: Deferred revenue at beginning of year	92,139	92,139	-
Less: Deferred revenue at end of year	<u>-</u>	<u>(40,286)</u>	<u>(92,139)</u>
	102,712	62,426	-
Transfer from Victim Services (R-58)	<u>-</u>	<u>-</u>	<u>3,000</u>
	<u>102,712</u>	<u>62,426</u>	<u>3,000</u>
EXPENDITURE			
Salaries and benefits	-	-	16,798
Materials and supplies	-	-	734
Telephone	-	-	430
Insurance	-	-	216
Travel and training	7,000	4,826	33
Professional services	57,000	33,728	-
Community consultation	7,000	300	-
Contingency	8,139	-	-
Transfer to Health Board (R-54)	<u>13,000</u>	<u>13,000</u>	<u>-</u>
	<u>92,139</u>	<u>51,854</u>	<u>18,211</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	10,573	10,572	(15,211)
DEFICIT AT BEGINNING OF YEAR	<u>(56,992)</u>	<u>(56,992)</u>	<u>(41,781)</u>
DEFICIT AT END OF YEAR	<u>\$(46,419)</u>	<u>\$(46,420)</u>	<u>\$(56,992)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

HILIKALAS

SCHEDULE R-48

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Province of British Columbia	\$135,281	\$135,281	\$122,614
Child maintenance	7,646	19,303	19,873
Canada Mortgage and Housing Corporation	-	-	25,601
Rent revenue	<u>-</u>	<u>6,000</u>	<u>-</u>
	<u>142,927</u>	<u>160,584</u>	<u>168,088</u>
EXPENDITURE			
Salaries and benefits	69,575	72,467	140,425
Materials and supplies	2,000	2,337	6,335
Telephone	2,600	1,962	2,296
Utilities	2,500	2,405	3,484
Insurance	1,957	1,957	2,079
Travel and training	620	613	487
Repairs and maintenance	1,500	1,306	1,647
Office services	6,911	8,063	7,847
Sundry	150	362	892
Food	7,750	7,736	18,891
Canada Mortgage and Housing Corporation Project	-	-	26,966
Capital Reserve Contribution (C-5)	<u>3,750</u>	<u>3,750</u>	<u>3,750</u>
	<u>99,313</u>	<u>102,958</u>	<u>215,099</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	43,614	57,626	(47,011)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(37,898)</u>	<u>(37,898)</u>	<u>9,113</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 5,716</u>	<u>\$ 19,728</u>	<u>\$(37,898)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

SUBSTANCE ABUSE
TREATMENT CENTRE

SCHEDULE R-49

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Health Canada			
Pre-Transfer Planning	\$ -	\$ -	\$ 15,000
Incorporation	-	-	5,000
Substance Abuse Program	809,382	824,382	573,334
Crisis Intervention	35,350	35,360	35,360
H.I.V. Surveillance	9,000	9,000	8,997
Province of British Columbia per diem	-	-	2,240
Vancouver Island Health Authority	-	-	2,100
Transfer from Capital Reserve (C-5)	-	3,554	-
Transfer from Health Board (R-54)	-	-	8,583
	<u>853,732</u>	<u>872,296</u>	<u>650,614</u>
EXPENDITURE			
Salaries and benefits	387,336	398,013	397,452
Materials and supplies	15,000	14,480	14,868
Equipment purchases	8,000	7,462	7,526
Telephone	4,200	4,515	4,152
Utilities	7,500	8,681	6,985
Insurance	1,982	1,738	3,146
Travel and training	11,000	16,321	10,495
Repairs and maintenance	6,000	6,385	6,783
Office services	68,378	73,739	44,500
Professional services	17,000	14,507	634
Food	58,000	66,625	59,531
Mental Health services	35,350	35,384	35,360
Sessional fees	12,910	9,292	19,722
Vehicle	2,610	2,726	2,262
H.I.V. testing	9,600	8,400	9,000
Facility rentals	26,050	26,050	-
Fire code upgrading	46,450	58,479	-
Recruitment	1,000	-	-
Capital Reserve Contribution (C-5)	125,601	79,850	-
Vancouver Island Health Authority Workshops	-	-	800
Transfer to Pre-Transfer Study (R-50)	-	11,593	15,000
Transfer to Health Board (R-54)	7,000	7,000	4,000
	<u>850,967</u>	<u>851,240</u>	<u>642,216</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>2,765</u>	<u>21,056</u>	<u>8,398</u>
DEFICIT AT BEGINNING OF YEAR			
As originally stated	(8,583)	(8,583)	(8,398)
Adjustment: 2003 transfer from Health Board (R-54)	<u>8,583</u>	<u>8,583</u>	<u>-</u>
As restated	<u>-</u>	<u>-</u>	<u>(8,398)</u>
SURPLUS AT END OF YEAR	<u>\$ 2,765</u>	<u>\$ 21,056</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

PRE-TRANSFER STUDY

SCHEDULE R-50

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" commenced April 1, 2003.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Transfer from Substance Abuse Treatment Centre (R-49)	\$ -	\$ 11,593	\$ 15,000
EXPENDITURE			
Materials and supplies	-	-	19
Travel and training	-	-	7,732
Professional services	-	-	11,499
Transfer to Health Board (R-54)	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>-</u>	<u>-</u>	<u>24,250</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	11,593	(9,250)
DEFICIT AT BEGINNING OF YEAR	<u>(11,593)</u>	<u>(11,593)</u>	<u>(2,343)</u>
DEFICIT AT END OF YEAR	<u>\$(11,593)</u>	<u>\$ -</u>	<u>\$(11,593)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

DENTAL CLINIC

SCHEDULE R-51

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Health Canada	\$ 55,772	\$ 131,013	\$ 61,428
Billing revenue	283,750	284,623	205,500
Non-billable services	(12,000)	(16,284)	-
Transfer from Health Board (R-54)	-	-	37,500
Transfer from New Buildings (C-4)	-	-	11,448
Transfer from 'Namgis Administration (R-18)	-	95,009	-
	<u>327,522</u>	<u>494,361</u>	<u>315,876</u>
EXPENDITURE			
Salaries and benefits	316,127	301,551	204,501
Materials and supplies	25,000	25,553	36,104
Equipment	2,500	8,871	5,535
Telephone	2,700	2,788	2,616
Utilities	2,600	2,599	1,115
Insurance	-	-	127
Travel and training	4,000	7,240	2,737
Facility maintenance	4,000	4,688	1,559
Professional services	-	-	600
Bank charges	200	227	203
Recruitment	-	-	22,082
Laboratory costs	20,000	26,809	12,185
Bad debts	1,000	1,199	316
Locums	-	-	55,250
Office services	26,271	26,271	17,562
Fee discount	-	-	6,199
Third chair installation	-	43,256	-
Capital Reserve contribution (C-5)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	<u>415,398</u>	<u>462,052</u>	<u>379,691</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(87,876)	32,309	(63,815)
DEFICIT AT BEGINNING OF YEAR	<u>(175,905)</u>	<u>(175,905)</u>	<u>(112,090)</u>
DEFICIT AT END OF YEAR	<u>\$(263,781)</u>	<u>\$(143,596)</u>	<u>\$(175,905)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

PHYSICIAN SERVICES

SCHEDULE R-52

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Health Canada	\$ 250,567	\$ 250,567	\$ 250,567
MSP and sundry revenue	216,000	209,065	212,225
Sundry revenue	-	200	-
Locum billings	4,100	13,719	-
On call reimbursements	13,470	22,095	-
CMPA Rebate	-	3,492	-
Vancouver Island Health Authority	-	3,282	-
Transfer from Home and Community Care (R-56)	<u>-</u>	<u>-</u>	<u>3,500</u>
	<u>484,137</u>	<u>502,420</u>	<u>466,292</u>
EXPENDITURE			
Salaries and benefits	388,464	412,677	426,235
Materials and supplies	18,800	15,580	19,586
Equipment	6,000	5,311	3,668
Telephone	10,200	9,289	7,269
Repairs and maintenance	-	454	-
Insurance	9,400	4,557	11,008
Sundry	3,550	40	3,769
Professional services	1,000	-	9,427
Recruitment	15,000	14,883	6,543
Locum fee	10,750	16,505	9,437
Smitty's House costs	-	-	1,500
Travel and training	3,000	2,738	5,273
Office services	34,683	34,683	28,241
Visa bank charges	150	55	112
Billing adjustments	<u>3,000</u>	<u>5,910</u>	<u>9,149</u>
	<u>503,997</u>	<u>522,682</u>	<u>541,217</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(19,860)	(20,262)	(74,925)
DEFICIT AT BEGINNING OF YEAR	<u>(177,325)</u>	<u>(177,325)</u>	<u>(102,400)</u>
DEFICIT AT END OF YEAR	<u>\$(197,185)</u>	<u>\$(197,587)</u>	<u>\$(177,325)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

MENTAL HEALTH

SCHEDULE R-53

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Health Canada	\$155,920	155,920	\$155,920
Treatment Centre fees	35,350	35,350	35,360
British Columbia Mental Health Society	17,415	17,415	17,415
Inter Tribal Health Association	1,000	1,725	1,265
Justice Institute	-	17,444	-
Sundry	1,600	2,137	-
Less: Deferred revenue at end of year	<u>-</u>	<u>(17,444)</u>	<u>-</u>
	<u>211,285</u>	<u>212,547</u>	<u>209,960</u>
EXPENDITURE			
Salaries and benefits	158,510	146,998	159,398
Materials and supplies	4,000	5,773	4,934
Equipment	1,500	3,214	1,183
Telephone	1,300	1,275	1,208
Insurance	-	-	717
Travel and training	9,500	7,413	8,109
Office services	6,000	6,000	13,484
Sundry	100	-	-
Professional services	7,500	5,205	7,698
Community workshops	5,000	8,332	5,153
Recruitment	-	6,870	-
Intensive Outreach Contract	<u>17,415</u>	<u>17,152</u>	<u>16,277</u>
	<u>210,825</u>	<u>208,232</u>	<u>218,161</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	460	4,315	(8,201)
DEFICIT AT BEGINNING OF YEAR	<u>(26,109)</u>	<u>(26,109)</u>	<u>(17,908)</u>
DEFICIT AT END OF YEAR	<u>\$(25,649)</u>	<u>\$(21,794)</u>	<u>\$(26,109)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

HEALTH BOARD

SCHEDULE R-54

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>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Health Canada	\$268,899	\$258,899	\$235,636
Kwakiutl District Council	64,938	64,938	64,938
Sundry	-	1,000	-
Dental legal claim proceeds	-	-	45,000
Transfer from Child and Family Services (R-45)	-	5,000	5,000
Transfer from Substance Abuse Treatment Centre (R-49)	7,000	7,000	4,000
Transfer from Pre-Transfer Study (R-50)	-	-	5,000
Transfer from Victim Services (R-58)	-	4,000	-
Transfer from Social Services (R-47)	<u>13,000</u>	<u>13,000</u>	<u>-</u>
	<u>353,837</u>	<u>353,837</u>	<u>359,574</u>
EXPENDITURE			
Salaries and benefits	113,497	114,097	111,477
Materials and supplies	13,500	14,179	13,499
Equipment	3,000	3,945	443
Telephone	4,500	4,462	4,331
Insurance	-	-	485
Travel and training	10,000	8,681	13,349
Teacherage	7,000	8,216	160
St. George's houses	-	-	2,359
Office services	21,600	6,578	14,003
Professional services	4,000	3,895	27,640
Communications	10,000	8,211	5,495
Whe-La-La-U Programs	31,400	30,400	3,235
Transfer to Dental Clinic (R-51)	-	-	37,500
Transfer to Substance Abuse Treatment Centre (R-49)	<u>-</u>	<u>-</u>	<u>8,583</u>
	<u>218,497</u>	<u>202,664</u>	<u>242,559</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>135,340</u>	<u>151,173</u>	<u>117,015</u>
SURPLUS AT BEGINNING OF YEAR			
As originally stated	232,102	232,102	106,504
Adjustment: 2003 transfer to Substance Abuse Treatment Centre (R-49)	<u>8,583</u>	<u>8,583</u>	<u>-</u>
As restated	<u>223,519</u>	<u>223,519</u>	<u>106,504</u>
SURPLUS AT END OF YEAR	<u>\$358,859</u>	<u>\$374,692</u>	<u>\$223,519</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

COMMUNITY HEALTH

SCHEDULE R-55

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Health Canada	\$200,441	\$201,657	\$200,454
Vancouver Island Health Authority	39,216	39,216	-
Sundry	3,000	3,000	3,000
Transfer from Patient Travel (R-57)	6,000	6,000	12,000
Less: Deferred revenue at end of year	<u>-</u>	<u>(6,778)</u>	<u>-</u>
	<u>248,657</u>	<u>243,095</u>	<u>215,454</u>
EXPENDITURE			
Salaries and benefits	159,851	147,525	129,922
Materials and supplies	14,100	18,023	11,468
Nutrition supplements	16,750	20,474	9,869
Equipment	1,500	1,811	2,648
Telephone	3,500	3,382	3,448
Insurance	-	-	730
Recreation Centre rent	2,400	2,400	-
Travel and training	12,800	12,111	7,528
Diabetic initiative	20,000	21,500	21,847
Office services	10,200	10,200	16,416
Sundry	100	-	100
Professional services	4,100	1,224	535
Recovered by Health Canada	-	2,172	-
Transfer to Head Start (R-35)	<u>800</u>	<u>800</u>	<u>-</u>
	<u>246,101</u>	<u>241,622</u>	<u>204,511</u>
EXCESS OF REVENUE OVER EXPENDITURE	2,556	1,473	10,943
SURPLUS AT BEGINNING OF YEAR	<u>123,886</u>	<u>123,886</u>	<u>112,943</u>
SURPLUS AT END OF YEAR	<u>\$126,442</u>	<u>\$125,359</u>	<u>\$123,886</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

HOME AND COMMUNITY CARE

SCHEDULE R-56

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Care - In Home Care (2440)	\$125,613	\$127,113	\$125,373
Adult In Home Care Service Delivery (2444)	<u>22,167</u>	<u>22,167</u>	<u>21,911</u>
	147,780	149,280	147,284
Health Canada	161,538	166,146	169,038
Sundry	<u>-</u>	<u>250</u>	<u>275</u>
	<u>309,318</u>	<u>315,676</u>	<u>316,597</u>
EXPENDITURE			
Salaries and benefits	209,569	216,276	182,768
Materials and supplies	7,000	6,639	13,271
Equipment	2,500	4,505	25,645
Telephone	2,600	2,996	1,903
Travel and training	7,200	5,641	13,251
Rent	12,000	12,000	12,000
Office services	24,745	31,718	31,511
Professional services	1,500	780	8,929
Physiotherapy/Rehabilitation	-	-	275
Vehicle expenses and insurance	19,400	18,272	14,691
Client assessments	12,000	12,000	-
Mary Pack Arthritis Program	10,250	7,956	8,810
Transfer to Social Assistance Service Delivery (R-37)	-	-	12,000
Transfer to Training Programs (R-44)	-	-	5,250
Transfer to Physician Services (R-52)	<u>-</u>	<u>-</u>	<u>3,500</u>
	<u>308,764</u>	<u>318,783</u>	<u>333,804</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	554	(3,107)	(17,207)
DEFICIT AT BEGINNING OF YEAR	<u>(26,727)</u>	<u>(26,727)</u>	<u>(9,520)</u>
DEFICIT AT END OF YEAR	<u>\$(26,173)</u>	<u>\$(29,834)</u>	<u>\$(26,727)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

PATIENT TRAVEL

SCHEDULE R-57

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Health Canada	\$215,852	\$215,852	\$257,251
Goods and Services Tax rebates	<u>-</u>	<u>4,016</u>	<u>12,863</u>
	<u>215,852</u>	<u>219,868</u>	<u>270,114</u>
EXPENDITURE			
Salaries and benefits	36,008	36,011	35,343
Telephone	1,200	898	482
Travel and training	1,860	195	1,989
Patient travel	200,000	181,174	198,161
Equipment	725	735	1,253
Professional services	1,100	1,073	1,251
Transfer to Community Health (R-55)	<u>6,000</u>	<u>6,000</u>	<u>12,000</u>
	<u>246,893</u>	<u>226,086</u>	<u>250,479</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(31,041)	(6,218)	19,635
DEFICIT AT BEGINNING OF YEAR	<u>(29,315)</u>	<u>(29,315)</u>	<u>(48,950)</u>
DEFICIT AT END OF YEAR	<u>\$(60,356)</u>	<u>\$(35,533)</u>	<u>\$(29,315)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

VICTIM SERVICES

SCHEDULE R-58

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Province of British Columbia	<u>\$24,000</u>	<u>\$24,000</u>	<u>\$45,863</u>
EXPENDITURE			
Salaries and benefits	15,724	12,727	32,162
Materials and supplies	400	2,282	905
Honoraria	300	-	-
Telephone	600	-	804
Utilities	-	-	110
Insurance	-	-	175
Travel and training	3,860	1,501	853
Sundry	88	188	-
Rent	-	-	2,640
Office services	1,800	1,800	4,586
Professional services	-	-	60
Transfer to Infant Development (R-36)	-	-	600
Transfer to Social Services (R-47)	-	-	3,000
Transfer to Health Board (R-54)	-	4,000	-
	<u>22,772</u>	<u>22,498</u>	<u>45,895</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,228	1,502	(32)
SURPLUS AT BEGINNING OF YEAR	<u>15,431</u>	<u>15,431</u>	<u>15,463</u>
SURPLUS AT END OF YEAR	<u>\$16,659</u>	<u>\$16,933</u>	<u>\$15,431</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

HEALTH CENTRE FUNDRAISING

SCHEDULE R-59

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>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE		
Treatment Centre	\$ 4,057	\$ 4,999
Home care	-	200
Hilikalas	-	306
Nobody's Perfect Parenting	717	-
Stroke Recovery Group	<u>1,458</u>	<u>-</u>
	<u>6,232</u>	<u>5,505</u>
EXPENDITURE		
Treatment Centre	3,290	7,455
Home care	-	200
Hilikalas	-	224
Nobody's Perfect Parenting	586	-
Stroke Recovery Group	<u>924</u>	<u>-</u>
	<u>4,800</u>	<u>7,879</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,432	(2,374)
SURPLUS AT BEGINNING OF YEAR	<u>2,325</u>	<u>4,699</u>
SURPLUS AT END OF YEAR	<u>\$ 3,757</u>	<u>\$ 2,325</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

TEST FISHERY

SCHEDULE R-60

The annual chum test fishery is conducted in the fall if returning stocks are plentiful enough to warrant it.

	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE		
Fish Sales	\$ -	\$18,283
EXPENDITURE		
Salaries and benefits	-	-
Sundry	-	43
Seine Boat Charter	-	18,000
Technical support	<u>-</u>	<u>417</u>
	<u>-</u>	<u>18,460</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	-	(177)
DEFICIT AT BEGINNING OF YEAR	<u>(6,943)</u>	<u>(6,766)</u>
DEFICIT AT END OF YEAR	<u>\$(6,943)</u>	<u>\$(6,943)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

NIMPKISH WATERSHED
STEWARDSHIP PROJECT

SCHEDULE R-61

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 in 2000. Costs relating to coordinating and overseeing the Board's fundraising and project execution are included in this schedule.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Department of Fisheries and Oceans	\$ -	\$ -	\$ 68,782
Pacific Salmon Foundation	42,500	42,500	-
Combined North Island Fisheries Centre	-	-	13,143
Transfer from Watershed Restoration Projects (R-62)	<u>5,708</u>	<u>5,708</u>	<u>-</u>
	<u>48,208</u>	<u>48,208</u>	<u>81,925</u>
EXPENDITURE			
Salaries and benefits	-	-	53,839
Materials and supplies	2,000	-	14
Equipment	1,500	-	1,088
Telephone	-	578	2,702
Travel	2,500	2,934	307
Rent	-	-	900
Office services	-	-	5,293
Meeting costs	1,000	340	-
Vehicle expenses	-	-	10,217
Professional services	35,500	36,547	1,000
Transfer to Watershed Restoration Projects (R-62)	<u>2,500</u>	<u>2,500</u>	<u>-</u>
	<u>45,000</u>	<u>42,899</u>	<u>75,360</u>
EXCESS OF REVENUE OVER EXPENDITURE	3,208	5,309	6,565
DEFICIT AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(6,565)</u>
SURPLUS AT END OF YEAR	<u>\$ 3,208</u>	<u>\$ 5,309</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

WATERSHED RESTORATION PROJECTS

SCHEDULE R-62

Each year the Nimpkish Resource Management Board applies for project specific funding from various agencies. In 2004 the Board funded eight different projects including lake fertilization, lake and stream stock assessments, chinook tagging, Nimpkish River estuary study and the creation of an expert advisory team.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Department of Fisheries and Oceans	\$ -	\$ -	\$ 10,600
Kwakiutl Territorial Fish Commission	-	-	30,000
Pacific Salmon Foundation	139,500	139,500	12,000
Sundry	2,500	2,500	3,200
Transfer from Nimpkish Watershed Stewardship Project (R-61)	-	2,500	-
	<u>142,000</u>	<u>144,500</u>	<u>55,800</u>
EXPENDITURE			
Salaries and benefits	72,122	58,788	29,040
Materials and supplies	8,850	9,635	404
Equipment purchases	2,606	-	5,355
Boat and trailer	4,400	4,290	-
Travel and vehicle	8,476	6,780	800
Contractors	49,867	59,722	12,891
Project reporting	1,800	2,453	-
Meeting costs	125	590	1,002
Sundry	-	-	619
Transfer to Nimpkish Watershed Stewardship Project (R-61)	5,708	5,708	-
	<u>153,954</u>	<u>147,966</u>	<u>50,111</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(11,954)	(3,466)	5,689
SURPLUS AT BEGINNING OF YEAR	<u>5,708</u>	<u>5,708</u>	<u>19</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (6,246)</u>	<u>\$ 2,242</u>	<u>\$ 5,708</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

GWA'NI HATCHERY

SCHEDULE R-63

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

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Department of Fisheries and Oceans	\$321,934	\$321,978	\$328,918
Sundry	-	500	50,447
Facility rental	-	50	1,000
Nimpkish Resource Management Board Projects	75,947	80,687	-
Vehicle rental	-	-	2,895
Other equipment rental	-	-	3,260
Fish sales	-	-	1,913
Insurance proceeds	-	6,279	8,154
Work Opportunity Program Transfer from Social Assistance (R-38)	<u>14,880</u>	<u>14,887</u>	<u>14,886</u>
	<u>412,761</u>	<u>424,381</u>	<u>411,473</u>
EXPENDITURE			
Salaries and benefits	262,413	264,118	292,795
Equipment purchases	800	83	15,363
Telephone	3,000	2,827	2,543
Utilities	22,500	21,525	33,604
Insurance and fire protection	10,902	10,902	9,293
Travel	200	703	1,105
Repairs and maintenance	4,927	5,246	26,373
Vehicle expenses	35,441	32,311	44,096
Office services	11,400	11,400	11,400
Food for personnel	3,500	3,179	5,061
Hatchery supplies	7,735	8,827	15,035
Dry suit rental	2,500	2,100	-
Fish food	5,600	4,138	1,415
Helicopter charter	-	-	3,897
Seine boat charter	3,000	3,000	7,000
Boat and trailer expenses	<u>19,000</u>	<u>18,625</u>	<u>16,628</u>
	<u>392,918</u>	<u>388,984</u>	<u>485,608</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	19,843	35,397	(74,135)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(17,549)</u>	<u>(17,549)</u>	<u>56,586</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 2,294</u>	<u>\$ 17,848</u>	<u>\$(17,549)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

TREATY PROCESS

SCHEDULE R-64

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 Senior Negotiator, 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 10).

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Canada - loan	\$ 393,648	\$ 393,648	\$ 273,176
British Columbia Treaty Commission contribution	<u>98,412</u>	<u>98,412</u>	<u>68,297</u>
	<u>492,060</u>	<u>492,060</u>	<u>341,473</u>
EXPENDITURE			
Salaries and benefits	299,533	282,912	230,520
Materials and supplies	5,000	4,303	4,690
Equipment purchases	3,000	6,345	2,737
Telephone	2,000	1,986	920
Travel, training and honoraria	41,490	38,516	29,475
Office rent	6,000	6,000	6,000
Office services	46,020	46,020	34,140
Recruitment	1,000	2,001	-
Assemblies, workshops, communication	12,300	8,750	1,875
Research Contracts	24,921	7,543	32,564
Legal	12,000	32,020	6,862
Professional services	5,000	4,229	5,250
Winalagalis Treaty Group contribution	<u>47,658</u>	<u>47,659</u>	<u>40,749</u>
	<u>505,922</u>	<u>488,284</u>	<u>395,782</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE BEFORE UNDERNOTED	(13,862)	3,776	(54,309)
LOAN PAYABLE - CANADA (Note 10)	<u>(393,648)</u>	<u>(393,648)</u>	<u>(273,176)</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(407,510)	(389,872)	(327,485)
DEFICIT AT BEGINNING OF YEAR	<u>(1,130,431)</u>	<u>(1,130,431)</u>	<u>(802,946)</u>
DEFICIT AT END OF YEAR	<u>\$(1,537,941)</u>	<u>\$(1,520,303)</u>	<u>\$(1,130,431)</u>

NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2004

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Housing (2570)	\$ 174,905	\$ 152,855	\$ -
Inspections (2580)	-	59,623	-
Recovery from First Nation Members	276,516	249,027	270,668
Triplex rent	9,000	7,958	9,000
Duplex rent	5,760	5,096	5,760
Houses rent	28,760	28,860	30,930
Yalis apartments rent	34,740	33,994	33,254
Interest	30,000	28,296	28,270
Canada Mortgage and Housing Corporation			
Home Adaptation for Seniors Independence	-	-	6,885
	<u>559,681</u>	<u>565,709</u>	<u>384,767</u>
EXPENDITURE			
Construction costs			
New houses	500,000	220,950	281,017
Major repair projects	146,000	96,205	115,462
Duplex repairs and maintenance	10,400	5,556	3,061
Rental houses repairs and maintenance	16,750	23,171	13,650
Triplex repairs and maintenance	4,330	3,426	4,165
Yalis apartments repairs and maintenance	38,600	45,740	36,432
Professional services	2,700	2,270	2,200
Insurance	52,668	42,298	44,631
House assessments	2,500	5,210	-
Office services	60,000	49,010	49,885
Sundry	1,000	1,964	2,261
House purchases	-	136,418	-
Home Adaptation for Seniors Independence	-	-	7,601
Transfer to New Buildings (C-4)	-	50,000	-
	<u>834,948</u>	<u>682,218</u>	<u>560,365</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(275,267)	(116,509)	(175,598)
SURPLUS AT BEGINNING OF YEAR	<u>1,355,203</u>	<u>1,355,203</u>	<u>1,530,801</u>
SURPLUS AT END OF YEAR	<u>\$1,079,936</u>	<u>\$1,238,694</u>	<u>\$1,355,203</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

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>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Fit up of education facilities (2502)	\$ 6,250	\$12,500	\$ 4,850
EXPENDITURE			
Equipment purchases	<u>15,000</u>	<u>13,390</u>	<u>13,051</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(8,750)	(890)	(8,201)
SURPLUS AT BEGINNING OF YEAR	<u>33,313</u>	<u>33,313</u>	<u>41,514</u>
SURPLUS AT END OF YEAR	<u>\$24,563</u>	<u>\$32,423</u>	<u>\$33,313</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

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. The new sewage treatment plant was completed and commenced operations in December 2003.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Sanitation Systems (2484)	\$ 781,167	\$ 781,167	\$ 600,000
Infrastructure Canada (2497)	1,353,333	1,353,333	-
Add: Deferred revenue at beginning of year	626,488	626,488	99,032
Less: Deferred revenue at end of year	<u>-</u>	<u>(26,488)</u>	<u>(626,488)</u>
	2,760,988	2,734,500	72,544
Village of Alert Bay	127,599	127,599	548,309
Vancouver Island Health Authority (VIHA)	64,000	64,000	-
Less: Deferred revenue at end of year (VIHA)	-	(64,000)	-
Transfer from 'Namgis Administration (R-18)	<u>-</u>	<u>149,121</u>	<u>-</u>
	<u>2,952,587</u>	<u>3,011,220</u>	<u>620,853</u>
EXPENDITURE			
Wastewater plant design	-	-	337,975
Wastewater plant construction	2,870,512	2,796,242	196,488
Hospital demolition	64,000	-	-
Physical development plan	-	-	7,235
'Namgis House revitalization	-	-	50,000
Cedar lumber purchase	-	-	10,200
Dock removal	16,000	11,585	-
Outdoor basketball court	33,000	31,724	-
Transfer to Sewage Treatment Plant Operations and Maintenance (R-22)	<u>-</u>	<u>55,958</u>	<u>-</u>
	<u>2,983,512</u>	<u>2,895,509</u>	<u>601,898</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(30,925)	115,711	18,955
DEFICIT AT BEGINNING OF YEAR	<u>(97,399)</u>	<u>(97,399)</u>	<u>(116,354)</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (128,324)</u>	<u>\$ 18,312</u>	<u>\$ (97,399)</u>

COMMITMENTS (Note 15)

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

NEW BUILDINGS

SCHEDULE C-4

The Capital Projects Coordinator usually oversees the work of the general contractors who construct the new buildings. In 2004, construction of three duplexes under the Canada Mortgage and Housing Corporation Social Housing program was completed and the Amlilas playgroup building was expanded.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Planning, design, construction (2571)	\$ -	\$ -	\$ 209,886
Add: Deferred revenue at beginning of year	85,854	85,853	-
Less: Deferred revenue at end of year	<u>-</u>	<u>-</u>	<u>(85,853)</u>
	85,854	85,853	124,033
North Vancouver Island Aboriginal Training Society	-	119,398	-
Bighouse Fundraising	-	7,881	22,578
Health Canada	-	-	100,000
Mortgage proceeds	434,214	300,712	-
Less: Mortgage proceeds oversubscribed	-	(67,916)	-
Transfer from Revolving Housing (C-1)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
	<u>570,068</u>	<u>495,928</u>	<u>246,611</u>
EXPENDITURE			
Duplex construction	570,068	368,650	124,032
Dental Clinic Construction	-	-	(3,356)
Health Centre Renovations	-	-	(144)
Amlilas expansion	-	121,570	-
Transfer to Dental Clinic (R-51)	-	-	11,448
Transfer to 'Namgis Buildings (R-21)	<u>-</u>	<u>2,892</u>	<u>-</u>
	<u>570,068</u>	<u>493,112</u>	<u>131,980</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	2,816	114,631
DEFICIT AT BEGINNING OF YEAR	<u>(4,988)</u>	<u>(4,988)</u>	<u>(119,619)</u>
DEFICIT AT END OF YEAR	<u>\$ (4,988)</u>	<u>\$ (2,172)</u>	<u>\$ (4,988)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2004

CAPITAL RESERVE

SCHEDULE C-5

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 assets in question.

	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
REVENUE			
Capital Reserve contributions			
School Operation and Maintenance (R-3)	\$ 18,000	\$ 18,000	\$ 36,000
School Bus (R-5)	10,000	10,000	10,000
Recreation Centre Operations and Maintenance (R-14)	7,500	7,500	7,500
'Namgis Buildings (R-21)	15,000	15,000	15,000
Public Works (R-23)	34,500	34,500	22,500
Infant Development (R-36)	3,000	3,000	3,000
Health Centre Operations and Maintenance (R-46)	10,000	10,000	10,000
Hilikalas (R-48)	3,750	3,750	3,750
Dental Clinic (R-51)	11,000	11,000	11,000
Substance Abuse Treatment Centre (R-49)	<u>125,601</u>	<u>79,850</u>	<u>-</u>
	<u>238,351</u>	<u>192,600</u>	<u>118,750</u>
EXPENDITURE			
Transfer to Health Centre Operations and Maintenance (R-46)	-	6,200	5,370
Transfer to Substance Abuse Treatment Centre (R-49)	<u>-</u>	<u>3,554</u>	<u>-</u>
	<u>-</u>	<u>9,754</u>	<u>5,370</u>
EXCESS OF REVENUE OVER EXPENDITURE	238,351	182,846	113,380
SURPLUS AT BEGINNING OF YEAR	<u>251,470</u>	<u>251,470</u>	<u>138,090</u>
SURPLUS AT END OF YEAR	<u>\$489,821</u>	<u>\$434,316</u>	<u>\$251,470</u>
ACCUMULATED CONTRIBUTIONS BY ASSET ARE AS FOLLOWS:			
T'lisalagi'lakw School (R-3)		\$126,000	\$108,000
School Bus (R-5)		20,000	10,000
Recreation Centre (R-14)		22,500	15,000
'Namgis Buildings (R-21)		30,000	15,000
Public Works (R-23)		57,000	22,500
Amlilas Daycare (R-36)		6,000	3,000
Health Centre (R-46)		67,020	63,220
Hilikalas (R-48)		7,500	3,750
Substance Abuse Treatment Centre (R-49)		76,296	-
Dental Clinic (R-51)		<u>22,000</u>	<u>11,000</u>
		<u>\$434,316</u>	<u>\$251,470</u>

NAMGIS FIRST NATION
SOCIAL HOUSING
(Pre-1997 ("Old") Program)

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2004

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

The Housing Administrator, who takes direction from the Housing Committee, manages the Nation's Social Housing Programs.

	2004	2003
ASSETS		
CURRENT ASSETS		
Cash	\$ 7,147	\$ 12,003
Accounts receivable	5,062	5,748
	12,209	17,751
RESTRICTED CASH AND DEPOSITS		
Replacement reserve fund (Note 3)	222,879	186,289
Subsidy surplus reserve fund (Note 3)	7,994	-
	230,873	186,289
CAPITAL ASSETS (Note 7)	861,976	933,401
	\$1,105,058	\$1,137,441
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 13,321	\$ 18,863
Current portion of long-term debt (Note 10)	75,000	70,000
	88,321	88,863
LONG-TERM DEBT (Note 10)	557,479	633,904
	645,800	722,767
FUNDED RESERVES		
REPLACEMENT RESERVE (Note 3)	222,879	186,289
SUBSIDY SURPLUS RESERVE (Note 3)	7,994	-
	230,873	186,289
FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 11)	228,385	228,385
	\$1,105,058	\$1,137,441

NAMGIS FIRST NATION
SOCIAL HOUSING
(Pre-1997 ("Old") Program)

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT

YEAR ENDED MARCH 31, 2004

	<u>2004</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE			
Rental Revenue			
Income tested	\$ 84,658	\$ 85,218	\$ 82,145
Canada Mortgage and Housing Corporation			
Subsidy	52,898	97,938	55,607
Transfer from Replacement Reserve	-	3,650	4,016
Interest	-	3	-
	<u>137,556</u>	<u>186,809</u>	<u>141,768</u>
EXPENDITURE			
Administration	9,000	9,008	5,814
Allocation to Replacement Reserve	19,011	38,021	1
Amortization	70,000	71,424	64,183
Insurance	4,937	4,667	5,859
Maintenance and repairs	12,600	12,263	15,146
Mortgage interest	42,262	40,532	48,765
Audit fees	1,800	2,860	2,000
Sundry	-	40	-
Allocation to Subsidy Surplus Reserve	-	7,994	-
	<u>159,610</u>	<u>186,809</u>	<u>141,768</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR	(22,054)	-	-
SURPLUS AT BEGINNING OF YEAR	-	-	-
DEFICIT AT END OF YEAR	<u>\$(22,054)</u>	<u>\$ -</u>	<u>\$ -</u>

FEDERAL ASSISTANCE PAYMENTS (Note 13)

NAMGIS FIRST NATION
SOCIAL HOUSING
(Pre-1997 ("Old") Program)

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2004

	2004		2003	
REPLACEMENT RESERVE				
Balance at beginning of year				
Principal	\$176,002		\$176,001	
Interest	<u>10,287</u>	\$186,289	<u>12,592</u>	\$188,593
Interest income for the year		2,219		1,711
Allocation from operations for the year		38,021		1
Transfer to operations for the year		(3,650)		(4,016)
Balance at end of year				
Principal	214,023		176,002	
Interest	<u>8,856</u>	<u> </u>	<u>10,287</u>	<u> </u>
		<u>\$222,879</u>		<u>\$186,289</u>
 SUBSIDY SURPLUS RESERVE				
Balance at beginning of year				
Principal	\$ -		\$ -	
Interest	<u>-</u>	\$ -	<u>-</u>	\$ -
Allocation from operations for the year		7,994		-
Balance at end of year				
Principal	7,994		-	
Interest	<u>-</u>	<u> </u>	<u>-</u>	<u> </u>
		<u>\$ 7,994</u>		<u>\$ -</u>

'NAMGIS FIRST NATION
SOCIAL HOUSING
("New" Program)

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2004

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

The Housing Administrator, who takes direction from the Housing Committee, manages the Nation's Social Housing Programs.

	2004	2003
ASSETS		
CURRENT ASSETS		
Cash	\$ 6,449	\$ -
Accounts receivable	2,840	-
Due from 'Namgis First Nation	64,916	-
	74,205	-
RESTRICTED CASH AND DEPOSITS		
Replacement reserve fund (Note 3)	1,500	-
Operating reserve fund (Note 3)	3,130	-
	4,630	-
CAPITAL ASSETS (Note 7)	490,206	-
	\$ 569,041	\$ -
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 6,289	\$ -
Current portion of long-term debt (Note 10)	17,000	-
	23,289	-
LONG-TERM DEBT (Note 10)	281,236	-
	304,525	-
FUNDED RESERVES		
REPLACEMENT RESERVE (Note 3)	1,500	-
OPERATING RESERVE (Note 3)	3,130	-
	4,630	-
FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 11)	259,886	-
	\$ 569,041	\$ -

NAMGIS FIRST NATION
SOCIAL HOUSING
("New" Program)

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

YEAR ENDED MARCH 31, 2004

	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE		
Rental revenue	\$ 9,353	\$ -
Canada Mortgage and Housing Corporation Subsidy	<u>7,022</u>	<u>-</u>
	<u>16,375</u>	<u>-</u>
EXPENDITURE		
Administration	3,625	-
Allocation to Replacement Reserve	1,500	-
Allocation to Operating Reserve	3,130	-
Amortization	2,476	-
Audit fees	600	-
Insurance	1,462	-
Maintenance and repairs	90	-
Mortgage interest	<u>3,492</u>	<u>-</u>
	<u>16,375</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	-	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

FEDERAL ASSISTANCE PAYMENTS (Note 13)

NAMGIS FIRST NATION
SOCIAL HOUSING
("New" Program)

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2004

	2004		2003	
REPLACEMENT RESERVE				
Balance at beginning of year				
Principal	\$ -		\$ -	
Interest	<u>-</u>	\$ -	<u>-</u>	\$ -
Allocation from operations for the year		1,500		-
Balance at end of year				
Principal	1,500		-	
Interest	<u>-</u>	<u> </u>	<u>-</u>	<u> </u>
		<u>\$ 1,500</u>		<u>\$ -</u>
 OPERATING RESERVE				
Balance at beginning of year				
Principal	\$ -		\$ -	
Interest	<u>-</u>	\$ -	<u>-</u>	\$ -
Allocation from operations for the year		3,130		-
Balance at end of year				
Principal	3,130		-	
Interest	<u>-</u>	<u> </u>	<u>-</u>	<u> </u>
		<u>\$ 3,130</u>		<u>\$ -</u>

'NAMGIS FIRST NATION
GOVERNMENT TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2004

ASSETS	<u>2004</u>	<u>2003</u>
CASH HELD IN TRUST BY GOVERNMENT	<u>\$ 629,876</u>	<u>\$ 633,625</u>
FIRST NATION EQUITY		
EQUITY IN GOVERNMENT TRUST FUNDS	<u>\$ 629,876</u>	<u>\$ 633,625</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION
SCHEDULE OF CHANGES IN EQUITY IN GOVERNMENT TRUST FUNDS
YEAR ENDED MARCH 31, 2004

	<u>2004</u> <u>Actual</u>	<u>2003</u> <u>Actual</u>
REVENUE FUND		
Balance at beginning of year	\$ <u>533,282</u>	\$ <u>495,185</u>
Additions:		
Interest Income	31,980	33,782
B.C. Special Distribution (Per Capita)	4,271	4,290
Gordon McNeil	<u>-</u>	<u>25</u>
	36,251	38,097
Expenditures:		
Transfer to Funeral Trust Funds (R-19)	<u>40,000</u>	<u>-</u>
	<u>(3,749)</u>	<u>38,097</u>
Balance at end of year	<u>529,533</u>	<u>533,282</u>
CAPITAL FUND		
Balance at beginning of year	100,343	100,343
Additions	-	-
Expenditures	<u>-</u>	<u>-</u>
Balance at end of year	<u>100,343</u>	<u>100,343</u>
	<u>\$ 629,876</u>	<u>\$ 633,625</u>
GOVERNMENT TRUST FUNDS (Note 4)		

'NAMGIS FIRST NATION

SCHEDULE OF RECEIPTS AND EXPENDITURES
OF GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2004

<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>Received from Trust Fund</u>	<u>Eligible Expenditures</u>	<u>Balance at End of Year</u>
REVENUE FUND April 1, 2003	August 6, 2003	Funeral Fund	\$ -	\$40,000	\$25,216	\$14,784

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, 2004, and for the year then ended and reported on June 11, 2004.

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 11, 2004

Chartered Accountants

'NAMGIS FIRST NATION

SCHEDULE OF HONORARIA, REMUNERATION
AND TRAVEL FOR CHIEF AND COUNCIL

YEAR ENDED MARCH 31, 2004

<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	\$ 2,790	\$ 5,447	\$ 8,237
Alfred, Laureen	4	360	867	1,227
Alfred, Pearl	12	4,410	8,202	12,612
Cook, Chris	12	2,700	4,577	7,277
Cranmer, William	12	3,870	8,174	12,044
Cranmer, Barb	12	540	570	1,110
Cranmer, Roy	12	450	405	855
Dick, Art	12	3,060	5,358	8,418
Hunt, Stan	4	-	-	-
Wadhams, Brian	12	1,980	5,834	7,814
Wadhams, Greg	12	<u>5,220</u>	<u>8,687</u>	<u>13,907</u>
Total Travel		<u>\$25,380</u>	<u>\$48,121</u>	<u>73,501</u>
Council Honoraria				
Alfred, Jerry	12	\$ 6,000		\$ 6,000
Alfred, Laureen	5	2,500		2,500
Alfred, Pearl	12	6,000		6,000
Cook, Chris	12	6,000		6,000
Cranmer, Barb	12	6,000		6,000
Cranmer, Roy	12	6,000		6,000
Cranmer, William	12	12,000		12,000
Dick, Arthur	12	6,000		6,000
Hunt, Stan	4	1,750		1,750
Wadhams, Brian	12	6,000		6,000
Wadhams, Greg	12	<u>6,000</u>		<u>6,000</u>
Total Honoraria		<u>\$64,250</u>		<u>64,250</u>
TOTAL HONORARIA, REMUNERATION AND TRAVEL				<u>\$137,751</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, 2004, and for the year then ended and reported on June 11, 2004.

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 11, 2004

Chartered Accountants

NAMGIS FIRST NATION
SCHEDULE OF REMUNERATION AND TRAVEL
FOR SENIOR STAFF
YEAR ENDED MARCH 31, 2004

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	\$ 268	
Lawrence Ambers (Administrator)	12	51,774	69,226	7,479	
Verna Ambers (Director-Community Development)	12	44,947	60,095	3,366	
Marilyn Dawson (Teacher)	12	37,812	50,462	114	
Kristi Hagen (Senior Mental Health Counsellor)	12	44,947	60,095	2,660	
Dr. Clayton Ham (Physician)	12		152,412	-	-
Ed Jackson (Forestry Coordinator)	12	44,947	60,095	1,327	
Nancy Jacques (Community Health Nurse)	12	54,536	67,703	6,351	
Nicole James (Home Care Nurse)	12	45,927	61,096	3,921	
Ian Knipe (Health Centre Administrator)	12	48,169	64,405	13,964	
Dr. Rachell Lawless (Dentist)	12		125,000	3,477	
Margaret Lloyd (Mental Health Counsellor)	10	42,107	51,182	2,555	
Len Merriman (School Principal)	12	63,841	76,986	4,023	
Henry Nelson (Hatchery Manager)	12	43,214	52,526	556	
Tonio Sadik (Treaty Coordinator)	12	44,947	60,095	15,230	
Rachell Siddall (Health Care Coordinator)	12	54,536	67,703	1,037	
George Speck (Assistant Administrator)	12	48,169	64,405	1,002	
Garry Ullstrom (Comptroller & Systems Administrator)	12	44,066	78,235	3,083	
Martin Weinstein (Aquatic Resources Coordinator)	12	44,947	60,095	15,542	

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, 2004 was within the salary ranges outlined herein.