

**'NAMGIS FIRST NATION**

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**CONSOLIDATED  
FINANCIAL STATEMENTS**

**MARCH 31, 2006**

'NAMGIS FIRST NATION

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VON 1A0

## 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.

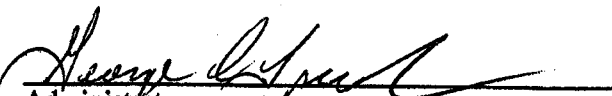
'Namgis First Nation maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable costs. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the First Nation's assets are appropriately 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, 2006 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, 2006 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.

*Nordahl, Craig, Cummings & Gares*

Vancouver, Canada  
June 9, 2006

Chartered Accountants

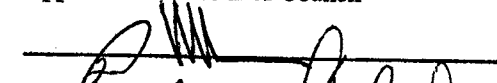
'NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MARCH 31, 2006

	ASSETS	<u>2006</u>	<u>2005</u>
<b>CURRENT ASSETS</b>			
Cash and term deposits		\$ 2,525,901	\$ 2,948,240
Accounts receivable		1,445,844	695,672
Inventories		5,671	8,506
Prepaid expenses		<u>57,155</u>	<u>72,392</u>
		4,034,571	3,724,810
RESTRICTED CASH AND DEPOSITS (Note 3)		323,544	247,439
FUNDS HELD IN TRUST BY GOVERNMENT (Note 4)		666,117	666,166
INVESTMENT IN FIRST NATION AFFILIATED ENTITIES (Note 5)		1,583,005	-
CAPITAL ASSETS (Note 6)		<u>18,968,248</u>	<u>19,523,614</u>
		<u>\$25,575,485</u>	<u>\$24,162,029</u>
	<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued liabilities		\$ 888,888	\$ 898,042
Security deposits and down payments		24,000	31,800
Deferred revenue (Note 10)		174,509	91,014
Current portion of long-term debt (Note 11)		<u>64,000</u>	<u>65,000</u>
		1,151,397	1,085,856
LONG-TERM DEBT (Note 11)		4,066,459	2,847,475
FUNDED RESERVES (Note 3)		<u>323,544</u>	<u>247,439</u>
		<u>5,541,400</u>	<u>4,180,770</u>
	<b>FIRST NATION EQUITY</b>		
INVESTMENT IN LIMITED PARTNERSHIP (Note 5)		1,074,650	-
INVESTMENT IN CAPITAL ASSETS (Note 12)		18,233,093	18,743,415
SURPLUS (Note 13)		60,225	571,678
EQUITY IN GOVERNMENT TRUST FUNDS (Note 4)		<u>666,117</u>	<u>666,166</u>
		<u>20,034,085</u>	<u>19,981,259</u>
		<u>\$25,575,485</u>	<u>\$24,162,029</u>
FEDERAL ASSISTANCE PAYMENTS (Note 14)			
DUE FROM BAND MEMBERS (Note 15)			
COMMITMENTS (Note 16)			
CONTINGENT LIABILITIES (Note 17)			

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, 2006

	2006	2005
<b>REVENUES</b>		
Government of Canada		
Indian and Northern Affairs Canada	\$ 5,335,236	\$ 4,318,587
Health Canada	2,613,613	2,466,826
Human Resources Development Canada	178,996	195,873
Fisheries and Oceans	498,966	371,954
Canada Mortgage and Housing Corporation	44,638	74,156
	8,671,449	7,427,396
Province of British Columbia	1,283,496	1,125,624
Nimpkish Fisheries Service	208,927	572,425
Commercial activities	1,206,051	969,559
Share of loss of First Nation affiliated entity	(150,563)	-
House loan and rental payments	541,925	550,034
Revenue Trust Fund	31,804	-
Other	1,429,914	1,163,652
<b>Total Revenues</b>	<b>13,223,003</b>	<b>11,808,690</b>
<b>EXPENDITURES</b>		
Housing and capital	1,356,960	1,353,464
Health and recreation	3,839,132	3,607,917
Education programs	1,982,196	2,012,375
Local government	1,712,662	1,535,223
Nimpkish Fisheries Service	212,423	563,172
Social assistance	785,635	848,268
Natural resource initiatives	1,486,385	625,202
Commercial activities	1,403,749	719,415
Employment and training	101,733	103,423
Land claims	826,682	1,496,192
Prior year recoveries by Indian and Northern Affairs Canada	26,899	64,481
<b>Total Expenditures</b>	<b>13,734,456</b>	<b>12,929,132</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(511,453)</b>	<b>(1,120,442)</b>
<b>SURPLUS AT BEGINNING OF YEAR</b>	<b>571,678</b>	<b>1,692,120</b>
<b>SURPLUS AT END OF YEAR (Note 13)</b>	<b>\$ 60,225</b>	<b>\$ 571,678</b>

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



'NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2006

	2006	2005
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Deficiency of revenues over expenditures	\$ (511,453)	\$(1,120,442)
Adjustment for:		
Amortization	63,734	88,628
Share of loss of First Nation affiliated entity	150,563	-
Adjustment for capital and investment transactions included in operations:		
Capital assets acquired from operations	1,350,896	1,578,706
House loan repayments from members	(292,221)	(279,423)
Net changes in:		
Accounts receivable	(750,172)	(151,395)
Inventories	2,835	311
Prepaid expenses	15,237	365
Accounts payable and accrued liabilities	(9,154)	(14,394)
Security deposits and down payments	(7,800)	840
Deferred revenue	<u>83,495</u>	<u>(63,982)</u>
Cash flows from operating activities	<u>95,960</u>	<u>39,214</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long-term debt	1,391,399	574,879
Repayment of long-term debt	(173,415)	(131,833)
(Decrease) increase in funds held in trust	(49)	36,290
House loan repayments from members	<u>292,221</u>	<u>279,423</u>
Cash flows from financing activities	<u>1,510,156</u>	<u>758,759</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of capital assets	(1,369,586)	(1,603,417)
Transfers to Reserves	76,105	11,936
Acquisition of shares of First Nation affiliated entity	(1)	-
Advances to First Nation affiliated entity	<u>(658,917)</u>	<u>-</u>
Cash flows used in investing activities	<u>(1,952,399)</u>	<u>(1,591,481)</u>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(346,283)</b>	<b>(793,508)</b>
<b>CASH AND EQUIVALENTS AT BEGINNING OF YEAR</b>	<b><u>3,861,845</u></b>	<b><u>4,655,353</u></b>
<b>CASH AND EQUIVALENTS AT END OF YEAR</b>	<b><u>\$ 3,515,562</u></b>	<b><u>\$ 3,861,845</u></b>
<b>REPRESENTED BY:</b>		
Cash and term deposits	\$ 2,525,901	\$ 2,948,240
Restricted cash and deposits	323,544	247,439
Funds held in trust	<u>666,117</u>	<u>666,166</u>
	<u>\$ 3,515,562</u>	<u>\$ 3,861,845</u>

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

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2006

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
- 'Namgis Sand & Gravel Ltd.
- 'Namgis First Nation Holding Company Ltd.
- 0710451 B.C. Ltd.

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

Business entities which are controlled or subject to significant influence by the Nation are included in the consolidated financial statements using the modified equity method. These include:

- Orca Sand & Gravel Limited Partnership

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.

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2006

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

c) Capital Assets (Continued)

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 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 6, 7 and 9.

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, investment in First Nation affiliated entities, 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.

'NAMGIS FIRST NATION  
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
 YEAR ENDED MARCH 31, 2006

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

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.

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

	<u>2006</u>	<u>2005</u>
a) Social Housing - Pre 1997 ("Old") Program	\$227,562	\$237,111
- "New" Program	20,226	10,328
b) Fishing License Program	44,447	-
c) Sewage Treatment Plant Program	<u>31,309</u>	<u>-</u>
	<u>\$323,544</u>	<u>\$247,439</u>

a) 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 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.

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2006

3. RESTRICTED CASH AND DEPOSITS AND FUNDED RESERVES (Continued)

Pre-1997 ("Old") Social Housing Program

Under the terms of the agreement with CMHC, the Replacement Reserve account may be credited by up to \$16,411 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. At year end there were no funds in the Subsidy Surplus Reserve.

"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.

- b) The Nation leases out several different types of fishing licenses. Surplus lease revenues are placed in a fund for purchasing additional licenses (Schedule R-55).
- c) In 2004 the Nation signed an Operation and Maintenance Contribution Agreement with the Village of Alert Bay regarding the sharing of the Nation's wastewater treatment plant operating costs. The Nation agreed to place any surplus funds, up to a maximum of \$50,000, into an operating reserve. Operating reserve funds are to be used in years when treatment plant operating costs exceed revenues (Schedule R-19).

4. GOVERNMENT TRUST FUNDS

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

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2006

5. INVESTMENT IN FIRST NATION AFFILIATED ENTITIES

	2006	2005
Orca Sand & Gravel Limited Partnership (12%)		
Advances		
Equity contributions	\$1,074,650	\$ -
Advances funded by loans from Quality Sand & Gravel Ltd.	658,917	-
	1,733,567	-
Accumulated share of deficit	(150,563)	-
	1,583,004	-
Orca Sand & Gravel Ltd. (12%)		
Shares	1	-
	\$1,583,005	\$ -

On April 1, 2005 the Nation and Polaris Minerals Corporation ("Polaris") formed the Orca Sand & Gravel Limited Partnership to develop a sand and gravel pit adjacent to the Cluxewe River. The Nation has a 12% interest in the Partnership.

The Partnership agreements supersede the joint venture agreements entered into with Polaris in April 2003.

The Nation formed 'Namgis Sand & Gravel Ltd. to hold the Nation's 12% interest in Orca Sand & Gravel Ltd., the Partnership's General Partner. Pursuant to a loan agreement entered into on April 1, 2005, 'Namgis Sand & Gravel Ltd. also acts as borrower regarding advances made by Quality Sand & Gravel Ltd. ("Quality"), a subsidiary of Polaris, to finance the Nation's required contributions to the Partnership. As at March 31, 2006, Quality has advanced \$658,917 to the Nation (Note 11).

Financial information for Orca Sand & Gravel Limited Partnership for its fiscal period ended January 31, 2006 are as follows:

<u>Assets</u>	<u>Net Liabilities</u>	<u>Revenues</u>	<u>Net Loss</u>
\$19,286,783	\$3,258,893	\$ -	\$(1,254,694)

Construction of the sand and gravel pit and related infrastructure began in February 2006. Sales and shipments of sand and gravel are expected to commence in January 2007.

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2006

6. CAPITAL ASSETS

	%	2006		2005	
		Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	-	\$ 619,178	\$ -	\$ 619,178	\$ 619,178
Roads	4	1,763,102	633,773	1,129,329	1,176,384
Other infrastructure	4	706,666	402,555	304,111	316,782
Water and sewer	5	5,101,032	2,957,665	2,143,367	2,256,176
Buildings	10	17,129,954	9,042,926	8,087,028	8,741,818
Office furniture and equipment	10	524,617	287,327	237,290	187,931
Other equipment	20	1,144,394	818,765	325,629	262,088
Computer equipment	30	821,289	661,351	159,938	152,124
Vehicles	30	580,522	386,421	194,101	86,104
M.V. Crown Royal	15	86,275	-	86,275	-
Work in progress	-	32,375	-	32,375	-
		28,509,404	15,190,783	13,318,621	13,798,585
Revolving Housing (Note 7)		8,053,733	3,646,233	4,407,500	4,373,020
Social Housing (Note 8)		1,587,886	407,734	1,180,152	1,291,876
'Namgis Substance Abuse Treatment Centre Society (Note 9)		85,162	23,187	61,975	60,133
		<u>\$38,236,185</u>	<u>\$19,267,937</u>	<u>\$18,968,248</u>	<u>\$19,523,614</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.

7. 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, 2006

7. 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 seven single family houses, two duplexes, a triplex and four apartment buildings with thirteen apartment units. In addition, the First Nation has leased two houses and a duplex off reserve available as rental accommodation for First Nation members and non-members.

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

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

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

	<u>2006</u>	<u>2005</u>
Houses	\$6,138,444	\$5,694,667
Major repair projects	553,441	525,259
Lot clearing	8,034	8,034
Yalis Apartments	464,458	464,458
Rental Houses	400,462	400,462
Duplexes	322,764	129,663
Triplex	129,338	129,338
Smitty's lot	<u>36,792</u>	<u>36,792</u>
	8,053,733	7,388,673
Less accumulated amortization	<u>3,646,233</u>	<u>3,015,653</u>
Net Investment in Housing Program	<u>\$4,407,500</u>	<u>\$4,373,020</u>

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



'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2006

8. 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. The mortgage for the first five houses was paid off in 2006. Those houses have been transferred to the Revolving Housing Program (Note 7).

"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>2006</u>			<u>2005</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)	\$ -	\$ -	\$ -	\$ 57,355
Phase II (7 houses)	573,776	226,974	346,802	373,171
Phase III (3 houses)	244,051	51,095	192,956	201,134
Phase IV (3 houses)	<u>249,055</u>	<u>104,537</u>	<u>144,518</u>	<u>156,791</u>
	1,066,882	382,606	684,276	788,451
<u>"New" Program</u>				
Duplexes (3 duplexes)	<u>521,004</u>	<u>25,128</u>	<u>495,876</u>	<u>503,425</u>
	<u>\$1,587,886</u>	<u>\$407,734</u>	<u>\$1,180,152</u>	<u>\$1,291,876</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 11). The land on which the houses and duplexes are situated is owned by the First Nation.

9. 'NAMGIS SUBSTANCE ABUSE TREATMENT CENTRE SOCIETY CAPITAL ASSETS

		<u>2006</u>			<u>2005</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	\$11,712	\$ 1,429	\$10,283	\$ 5,116
Other equipment	20	23,317	9,980	13,337	12,906
Computer equipment	30	20,720	7,513	13,207	14,168
Vehicles	30	<u>29,413</u>	<u>4,265</u>	<u>25,148</u>	<u>27,943</u>
		<u>\$85,162</u>	<u>\$23,187</u>	<u>\$61,975</u>	<u>\$60,133</u>

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2006

9. '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.

10. DEFERRED REVENUE

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

	<u>2006</u>	<u>2005</u>
Victim Services (Schedule R-49)	\$ 6,000	\$ -
Healthy Lifestyles (Schedule R-46)	-	6,778
Hospital Demolition (Schedule R-17)	26,646	57,748
'Namgis House Demolition (Schedule C-3)	26,488	26,488
Fire Truck and Firefighting Equipment (Schedule C-3)	<u>115,375</u>	<u>-</u>
	<u>\$ 174,509</u>	<u>\$ 91,014</u>

11. LONG-TERM DEBT

	<u>2006</u>	<u>2005</u>
Pre-1997 ("Old") Social Housing Program		
All Nations Trust Company (Phase I)	\$ -	\$ 9,364
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)	<u>251,958</u>	<u>278,326</u>
(carried forward)	<u>251,958</u>	<u>287,690</u>

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2006

11. LONG-TERM DEBT (Continued)

	<u>2006</u>	<u>2005</u>
Pre-1997 ("Old") Social Housing Program (Continued)		
(brought forward)	\$ 251,958	\$ 287,690
All Nations Trust Company mortgage payable in monthly instalments of \$1,226 including interest at 4.2% per annum, maturing December 1, 2009 (Phase III)	152,404	160,583
All Nations Trust Company mortgage payable in monthly instalments of \$1,710 including interest at 3.47% per annum, maturing August 1, 2010 (Phase IV)	98,408	-
Royal Bank of Canada (Phase IV)	<u>-</u>	<u>110,681</u>
	502,770 <sup>(1)</sup>	558,954
"New" Social Housing Program		
All Nations Trust Company mortgage payable in monthly instalments of \$1,456 including interest at 4.23% per annum, maturing April 1, 2009	232,379 <sup>(1)</sup>	239,928
Quality Sand & Gravel Ltd. Loan payable, including accrued interest of \$53,624	658,917 <sup>(2)</sup>	-
Government of Canada Loan payable (B.C. Treaty Process)	<u>2,736,393</u> <sup>(3)</sup>	<u>2,113,593</u>
	4,130,459	2,912,475
Less current portion	<u>64,000</u>	<u>65,000</u>
	<u>\$4,066,459</u>	<u>\$2,847,475</u>

<sup>(1)</sup> 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.

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2006

11. LONG-TERM DEBT (Continued)

- (2) The loan payable to Quality Sand & Gravel Ltd., including accrued interest at HSBC Bank Canada prime rate plus 2%, is repayable from amounts distributable from Orca Sand & Gravel Limited Partnership (Note 5). The lender has no recourse against the Nation or 'Namgis Sand & Gravel Ltd. for repayment of the advances except as to the distributions from the Partnership to which the Nation is entitled. Pursuant to the loan agreement, should the Partnership terminate the sand and gravel project, the lender will forgive the entire amount owing by the Nation and 'Namgis Sand & Gravel Ltd.
- (3) The 'Namgis First Nation has signed First Nation Negotiation Support Agreements resulting in loans totalling \$2,736,393 (\$2,113,593 as at March 31, 2005), 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.

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

Year ending March 31,	
2007	\$64,000
2008	65,000
2009	69,000
2010	71,000
2011	74,000

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

12. INVESTMENT IN CAPITAL ASSETS

	<u>2006</u>	<u>2005</u>
Balance at beginning of year	\$18,743,415	\$18,798,234
Net capital expenditure during the year	1,350,896	1,584,696
Amortization of capital assets (Note 6)	<u>(1,861,218)</u>	<u>(1,639,515)</u>
	<u>\$18,233,093</u>	<u>\$18,743,415</u>

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2006

12. INVESTMENT IN CAPITAL ASSETS (Continued)

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:

	<u>2006</u>	<u>2005</u>
Pre-1997 ("Old") Social Housing Program		
Phase I	\$ -	\$ 46,878
Phase II	94,846	94,846
Phase III	40,551	40,551
Phase IV	<u>46,110</u>	<u>46,110</u>
	<u>\$ 181,507</u>	<u>\$ 228,385</u>
"New" Social Housing Program		
Duplexes	<u>\$ 263,497</u>	<u>\$ 263,497</u>

13. SURPLUS

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

	<u>2006</u>	<u>2005</u>
Revenue funds (summary statement of revenues and expenditures)	\$(1,136,646)	\$ (578,987)
Capital funds (summary statement of revenues and expenditures)	1,220,684	1,159,112
Social Housing Fund (Pre-1997 ("Old") Program)	<u>(23,813)</u>	<u>(8,447)</u>
Surplus at end of year	<u>\$ 60,225</u>	<u>\$ 571,678</u>

14. 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:

	<u>2006</u>	<u>2005</u>
Pre-1997 ("Old") Social Housing Program	\$ 28,538	\$ 50,065
"New" Social Housing Program	16,100	24,091

'NAMGIS FIRST NATION  
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
 YEAR ENDED MARCH 31, 2006

15. DUE FROM BAND MEMBERS

Amounts due from First Nation members under the Revolving Housing Program "Old Agreements" (Note 7) total \$307,051 (2005 - \$341,101) and are secured by the houses to which they relate. Amounts due from First Nation members for major repair projects total \$543,987 (2005 - \$507,214) and are unsecured.

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

	2006	2005
Garbage	\$ 25,217	\$ 19,527
Moorage	25,497	21,900
Sundry	14,863	17,599
Teacherages	1,425	1,000
Travel advances	2,237	3,211
Utilities	9,787	10,434
Equipment	80	100
	\$ 79,106	\$ 73,771

16. COMMITMENTS

The First Nation is committed to the following:

- a) Completion of two houses under the 'Namgis Revolving Housing Program, at a cost of approximately \$170,000 (Schedule C-1).
- b) Revitalization expenditures on the old administration building costing approximately \$26,500.
- c) Operating lease payments for residential housing of \$2,400 paid annually in advance. Lease expires November 30, 2006.
- d) Final payment for a new fire truck and purchase of fire fighting equipment at a total cost of approximately \$115,000.
- e) Building an additional 1,300 square feet of office space at a cost of approximately \$150,000.

Unspent funding for the above commitments has been recorded as deferred revenue (Note 10).

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2006

17. 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, 2006 is \$325,534 (2005 - \$358,087).

18. '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, 2006

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
					March 31, 2005	March 31, 2006
<b>REVENUE FUNDS</b>						
<b>Education (Note 18)</b>						
Post Secondary	R-1	\$ 649,426	\$ 701,983	\$ (52,557)	\$ 188,263	\$ 135,706
Support Services - North Island Secondary School	R-2	61,700	61,700	-	1,129	1,129
School Operation and Maintenance	R-3	200,690	207,314	(6,624)	89,303	82,679
T'lisalagi'lakw School	R-4	902,822	887,127	15,695	567,035	582,730
School Bus	R-5	71,642	65,785	5,857	12,730	18,587
Student Assistance	R-6	30,938	29,695	1,243	39,213	40,456
School Fundraising	R-7	59,564	45,565	13,999	8,080	22,079
School Cultural Program	R-8	151,209	124,177	27,032	(339,681)	(312,649)
Secondary Program	R-9	<u>83,216</u>	<u>79,440</u>	<u>3,776</u>	<u>28,700</u>	<u>32,476</u>
Subtotal Education Programs		<u>2,211,207</u>	<u>2,202,786</u>	<u>8,421</u>	<u>594,772</u>	<u>603,193</u>
<b>Administration</b>						
June Sports	R-10	24,494	19,629	4,865	3,079	7,944
Employee Benefit Plans	R-11	112,673	127,672	(14,999)	108,323	93,324
Sand and Gravel Project	R-12	907,248	1,062,141	(154,893)	1,434	(153,459)
Recreation Centre Operations and Maintenance	R-13	64,089	65,753	(1,664)	(22,032)	(23,696)
Treaty Related Measures	R-14	130,855	133,663	(2,808)	7,948	5,140
'Namgis Administration	R-15	1,057,366	1,106,301	(48,935)	187,557	138,622
Funeral Trust Funds	R-16	-	22,700	(22,700)	784	(21,916)
Aboriginal Land Claims – Specific Claims	R-17	63,634	41,783	21,851	(371,665)	(349,814)
'Namgis Buildings	R-18	85,524	122,783	(37,259)	104,763	67,504
Sewage Treatment Plant Operations and Maintenance	R-19	185,311	184,135	1,176	(1,176)	-
Public Works	R-20	477,322	471,012	6,310	164,036	170,346
'Namgis House	R-21	18,690	61,900	(43,210)	(575,762)	(618,972)
Net Loft and Breakwater	R-22	19,577	19,619	(42)	(52,800)	(52,842)
Economic Development	R-23	277,572	268,247	9,325	160,027	169,352
Tobacco Outlet	R-24	165,949	129,836	36,113	273,048	309,161
Nimkish Fisheries Service	R-25	206,377	212,423	(6,046)	7,068	1,022
Youth Centre	R-26	134,968	131,682	3,286	(44,403)	(41,117)
Head Start	R-27	155,066	155,074	(8)	(18,549)	(18,557)
Infant Development	R-28	240,782	226,795	13,987	(19,870)	(5,883)
Social Assistance Service Delivery	R-29	97,440	79,219	18,221	102,567	120,788
Social Assistance	R-30	<u>732,228</u>	<u>763,684</u>	<u>(31,456)</u>	<u>65,672</u>	<u>34,216</u>
(carried forward)		<u>5,157,165</u>	<u>5,406,051</u>	<u>(248,886)</u>	<u>80,049</u>	<u>(168,837)</u>



‘NAMGIS FIRST NATION  
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED MARCH 31, 2006

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
					March 31, 2005	March 31, 2006
REVENUE FUNDS						
Administration (continued)						
(brought forward)		\$ 5,157,165	\$ 5,406,051	\$ (248,886)	\$ 80,049	\$ (168,837)
Family Violence	R-31	19,090	19,090	-	(7,153)	(7,153)
National Child Benefit	R-32	92,640	92,694	(54)	(3,854)	(3,908)
Employment Placement Officer	R-33	56,499	54,720	1,779	47,229	49,008
Community Development	R-34	18,970	45,977	(27,007)	57,230	30,223
Training and Employment Support Initiatives	R-35	<u>45,166</u>	<u>47,295</u>	<u>(2,129)</u>	<u>37,124</u>	<u>34,995</u>
Subtotal Administration Programs		<u>5,389,530</u>	<u>5,665,827</u>	<u>(276,297)</u>	<u>210,625</u>	<u>(65,672)</u>
Health						
Child and Family Services	R-36	133,160	123,740	9,420	24,297	33,717
Health Centre Operations and Maintenance	R-37	126,200	118,393	7,807	(37,691)	(29,884)
Delegated Child Welfare Planning	R-38	-	-	-	-	-
Delegated Child Welfare	R-39	301,020	204,663	96,357	111,919	208,276
Substance Abuse Treatment Centre	R-40	761,348	722,059	39,289	42,340	81,629
Chronic Care Project	R-41	73,880	73,880	-	-	-
Dental Clinic	R-42	533,402	660,027	(126,625)	(287,022)	(413,647)
Physician Services	R-43	488,069	526,077	(38,008)	(266,084)	(304,092)
Mental Health	R-44	213,986	162,186	51,800	(5,855)	45,945
Health Administration	R-45	563,148	233,226	329,922	505,793	835,715
Community Health	R-46	277,280	252,892	24,388	168,911	193,299
Home and Community Care	R-47	304,013	310,340	(6,327)	(30,742)	(37,069)
Patient Travel	R-48	218,696	223,470	(4,774)	(36,052)	(40,826)
Victim Services	R-49	27,194	26,773	421	16,597	17,018
Health Centre Fundraising	R-50	<u>8,804</u>	<u>5,892</u>	<u>2,912</u>	<u>2,672</u>	<u>5,584</u>
Subtotal Health Programs		<u>4,030,200</u>	<u>3,643,618</u>	<u>386,582</u>	<u>209,083</u>	<u>595,665</u>
(carried forward)		<u>11,630,937</u>	<u>11,512,231</u>	<u>118,706</u>	<u>1,014,480</u>	<u>1,133,186</u>

‘NAMGIS FIRST NATION  
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED MARCH 31, 2006

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit)	
					March 31, 2005	March 31, 2006
REVENUE FUNDS						
(brought forward)		\$ 11,630,937	\$ 11,512,231	\$ 118,706	\$ 1,014,480	\$ 1,133,186
Natural Resources						
Forestry Crew	R-51	23,260	27,344	(4,084)	(2,000)	(6,084)
Yukusam Heritage Society	R-52	1,000	51,248	(50,248)	35,892	(14,356)
Grease Trail Project	R-53	162,325	162,325	-	-	-
Campsite Management	R-54	10,805	10,174	631	(19,574)	(18,943)
Fisheries Activities	R-55	310,964	309,808	1,156	-	1,156
Forest and Range Agreement	R-56	760,872	787,870	(26,998)	365,317	338,319
Forest Activities	R-57	117,000	116,996	4	(655)	(651)
Natural Resources	R-58	61,839	121,480	(59,641)	97,970	38,329
Enhanced Chum Project	R-59	154,810	154,887	(77)	(6,943)	(7,020)
Nimpkish Watershed Stewardship Project	R-60	31,294	33,788	(2,494)	10,167	7,673
Watershed Restoration Projects	R-61	134,909	135,418	(509)	9,285	8,776
Gwa'ni Hatchery	R-62	418,338	421,729	(3,391)	3,799	408
Subtotal Natural Resources Programs		2,187,416	2,333,067	(145,651)	493,258	347,607
Subtotal Revenue Funds		13,818,353	13,845,298	(26,945)	1,507,738	1,480,793
Treaty Process	R-63	155,700	686,414	(530,714)	(2,086,725)	(2,617,439)
Total Revenue Funds		\$ 13,974,053	\$ 14,531,712	\$ (557,659)	\$ (578,987)	\$ (1,136,646)

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

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. This is called Occupational Skills Training ("OST") and trades training.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada Post Secondary Education (2270)	\$649,426	\$649,426	\$660,084
North Vancouver Island Aboriginal Training Society	<u>-</u>	<u>-</u>	<u>70,300</u>
	<u>649,426</u>	<u>649,426</u>	<u>730,384</u>
<b>EXPENDITURE</b>			
Tuition fees	218,133	211,325	189,100
Student support	448,232	436,232	502,291
Books and supplies	48,650	36,514	44,572
Travel assistance	3,225	6,534	5,348
Trades training allowances	-	4,692	66,502
Trades other/sundry costs	-	870	2,142
OST tuition	-	4,534	808
Trades training books and course costs	-	752	694
OST books/supplies	-	530	237
Trades training classroom construction and equipment	-	-	2,800
OST living allowance	<u>-</u>	<u>-</u>	<u>420</u>
	<u>718,240</u>	<u>701,983</u>	<u>814,914</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE</b>	(68,814)	(52,557)	(84,530)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>188,263</u>	<u>188,263</u>	<u>272,793</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$119,449</u>	<u>\$135,706</u>	<u>\$188,263</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

SUPPORT SERVICES -  
NORTH ISLAND SECONDARY SCHOOL SCHEDULE R-2

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
School District #85	\$ 62,604	\$ 61,700	\$ 64,121
EXPENDITURE			
Salaries and benefits	61,829	60,680	61,695
Administration fee	775	775	250
Recruitment	<u>-</u>	<u>245</u>	<u>-</u>
	<u>62,604</u>	<u>61,700</u>	<u>61,945</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	-	2,176
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>1,129</u>	<u>1,129</u>	<u>(1,047)</u>
SURPLUS AT END OF YEAR	<u>\$ 1,129</u>	<u>\$ 1,129</u>	<u>\$ 1,129</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
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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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Schools Operation & Maintenance (4355)	\$152,305	\$152,305	\$146,860
Teacherages Operation & Maintenance (4356)	<u>20,535</u>	<u>20,535</u>	<u>19,626</u>
	172,840	172,840	166,486
Teacherage Rentals	28,800	27,550	27,800
Equipment/Facility Rentals	<u>-</u>	<u>300</u>	<u>4,000</u>
	<u>201,640</u>	<u>200,690</u>	<u>198,286</u>
<b>EXPENDITURE</b>			
Salaries and benefits	33,510	34,436	33,192
Materials and supplies	7,000	8,535	6,555
Equipment purchases	10,000	32,775	7,937
Utilities	18,000	16,811	17,290
Insurance	20,752	20,752	19,163
Repairs and maintenance	15,000	8,087	10,143
Teacherages	5,000	3,035	3,772
Propane	35,000	33,883	29,840
Transfer to School Bus (R-5)	25,500	25,500	25,187
Transfer to Public Works (R-20)	5,500	5,500	5,500
Capital Reserve Contribution (C-5)	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
	<u>193,262</u>	<u>207,314</u>	<u>176,579</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	8,378	(6,624)	21,707
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>89,303</u>	<u>89,303</u>	<u>67,596</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 97,681</u>	<u>\$ 82,679</u>	<u>\$ 89,303</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Instructional Services (2105)	\$677,826	\$623,146	\$596,827
Comprehensive Educational			
Support Services (2141)	7,777	7,777	92,379
Instructional Enhancements (2107)	9,579	9,579	7,411
Guidance and Counselling (2139)	32,619	32,619	-
Ancillary Support (2126)	<u>11,220</u>	<u>11,220</u>	<u>-</u>
	739,021	684,341	696,617
Province of British Columbia -			
Ministry of Education	105,915	74,140	79,975
North Vancouver Island Aboriginal Training			
Society	-	-	11,743
Sundry	2,000	2,371	1,984
First Nations Education Steering Committee	<u>144,602</u>	<u>141,970</u>	<u>157,362</u>
	<u>991,538</u>	<u>902,822</u>	<u>947,681</u>
<b>EXPENDITURE</b>			
Salaries and benefits	592,088	620,447	535,725
Materials and supplies	60,000	36,994	54,112
Telephone	5,000	4,715	4,278
Library	8,000	5,432	8,261
Milk Program expenses	-	965	-
Office supplies and sundry	5,100	2,535	3,492
Professional development	25,000	15,808	29,288
Professional services	5,000	9,019	4,032
Recruitment	12,000	4,933	4,534
Transfer to School Bus (R-5)	-	-	48,000
Transfer to Student Assistance (R-6)	5,000	5,000	-
Transfer to School Cultural Program (R-8)	114,717	114,717	44,948
Transfer to Secondary Program (R-9)	60,000	60,000	100,000
Recovery of 04/05 Provincial funding	<u>6,562</u>	<u>6,562</u>	<u>-</u>
	<u>898,467</u>	<u>887,127</u>	<u>836,670</u>
EXCESS OF REVENUE OVER EXPENDITURE	93,071	15,695	111,011
SURPLUS AT BEGINNING OF YEAR	<u>567,035</u>	<u>567,035</u>	<u>456,024</u>
SURPLUS AT END OF YEAR	<u>\$660,106</u>	<u>\$582,730</u>	<u>\$567,035</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

SCHOOL BUS

SCHEDULE R-5

*Until 2006 T'lisalagi'lakw School did not receive any funding for busing students so funding was transferred from the school's core funding to cover the costs of operating the bus.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Transportation (2137)	\$46,142	\$46,142	\$ -
Transfer from School Operation and			
Maintenance (R-3)	25,500	25,500	25,187
Transfer from T'lisalagi'lakw School (R-4)	<u>-</u>	<u>-</u>	<u>48,000</u>
	<u>71,642</u>	<u>71,642</u>	<u>73,187</u>
<b>EXPENDITURE</b>			
Salaries and benefits	42,169	37,410	43,648
Telephone	400	534	380
Travel, training and field trips	10,000	10,611	8,519
Vehicle expenses			
Insurance and licenses	1,400	1,386	1,386
Repairs and maintenance	2,000	4,108	1,372
Fuel	4,500	1,736	3,868
Capital Reserve contribution (C-5)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>70,469</u>	<u>65,785</u>	<u>69,173</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	1,173	5,857	4,014
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>12,730</u>	<u>12,730</u>	<u>8,716</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$13,903</u>	<u>\$18,587</u>	<u>\$12,730</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Ancillary Services (2291)	\$ -	\$ -	\$11,440
Tuition (2127)	19,228	19,228	4,882
Financial Assistance (2138)	<u>6,710</u>	<u>6,710</u>	<u>-</u>
	25,938	25,938	16,322
Transfer from T'lisalagi'lakw School (R-4)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>30,938</u>	<u>30,938</u>	<u>16,322</u>
<b>EXPENDITURE</b>			
Student allowances	4,240	3,790	4,240
School supplies	5,100	2,425	2,550
Graduation clothing	1,000	1,350	1,350
Private school tuition	18,830	18,830	4,882
Graduation awards	-	2,700	-
Summer school tuition	<u>-</u>	<u>600</u>	<u>-</u>
	<u>29,170</u>	<u>29,695</u>	<u>13,022</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	1,768	1,243	3,300
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>39,213</u>	<u>39,213</u>	<u>35,913</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$40,981</u>	<u>\$40,456</u>	<u>\$39,213</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
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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>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>		
Bingo - teachers	\$57,236	\$37,814
Canteen	12	162
Break opens	-	11
T'lisalagi'lakw School store	-	40
Cultural Celebration	2,287	609
Library	<u>29</u>	<u>-</u>
	<u>59,564</u>	<u>38,636</u>
<b>EXPENDITURE</b>		
Canteen supplies	-	884
Bingo supplies	7,557	6,970
Donations and other	2,873	849
School programs	32,833	35,612
T'lisalagi'lakw School store purchases	811	360
Year Book	8	-
Cultural Celebration	<u>1,483</u>	<u>1,306</u>
	<u>45,565</u>	<u>45,981</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	13,999	(7,345)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>8,080</u>	<u>15,425</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$22,079</u>	<u>\$ 8,080</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
National Association of Cultural Education	\$ 35,397	\$ 35,379	\$ 34,685
First Nation Education Steering Committee	-	1,113	1,088
Transfer from T'lisalagi'lakw School (R-4)	<u>114,717</u>	<u>114,717</u>	<u>44,948</u>
	<u>150,114</u>	<u>151,209</u>	<u>80,721</u>
<b>EXPENDITURE</b>			
Salaries and benefits	137,237	119,199	93,835
Cultural contractors	1,000	2,360	845
Materials and supplies	2,000	2,618	731
Professional Development	<u>2,000</u>	<u>-</u>	<u>2,080</u>
	<u>142,237</u>	<u>124,177</u>	<u>97,491</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	7,877	27,032	(16,770)
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(339,681)</u>	<u>(339,681)</u>	<u>(322,911)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$(331,804)</u>	<u>\$(312,649)</u>	<u>\$(339,681)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
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SECONDARY PROGRAM

SCHEDULE R-9

*The Nation offers a secondary program to students under the age of 19. Curriculum up to Grade 10 is covered. School District #85 provides the classroom space, and a teacher and a teaching assistant provide the instruction.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
First Nations Education Steering Committee	\$ 23,165	\$ 23,216	\$ 6,303
Transfer from T'lisalagi'lakw School (R-4)	<u>60,000</u>	<u>60,000</u>	<u>100,000</u>
	<u>83,165</u>	<u>83,216</u>	<u>106,303</u>
<b>EXPENDITURE</b>			
Salaries and benefits	69,309	74,949	93,003
Cultural contractors	3,000	1,475	-
Materials and supplies	5,000	2,884	789
Telephone	1,000	-	1,073
Travel and training	1,000	82	72
Copier	500	-	223
Professional development	1,000	50	-
Professional services	<u>2,000</u>	<u>-</u>	<u>150</u>
	<u>82,809</u>	<u>79,440</u>	<u>95,310</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	356	3,776	10,993
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>28,700</u>	<u>28,700</u>	<u>17,707</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 29,056</u>	<u>\$ 32,476</u>	<u>\$ 28,700</u>

'NAMGIS FIRST NATION  
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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>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUE		
Donations and raffles	\$ 1,176	\$ 3,410
Concession stand	14,877	15,072
Soccer entrance fees	6,760	7,711
Merchandise sales	-	20
Pageant	<u>1,681</u>	<u>643</u>
	<u>24,494</u>	<u>26,856</u>
 EXPENDITURE		
Sundry	450	527
Concession stand	9,491	10,434
Soccer committee	7,481	12,148
Pageant and parade	681	1,070
Portable toilets	1,526	2,007
Merchandise purchases	<u>-</u>	<u>40</u>
	<u>19,629</u>	<u>26,226</u>
 EXCESS OF REVENUE OVER EXPENDITURE	4,865	630
 SURPLUS AT BEGINNING OF YEAR	<u>3,079</u>	<u>2,449</u>
 SURPLUS AT END OF YEAR	<u>\$ 7,944</u>	<u>\$ 3,079</u>

'NAMGIS FIRST NATION  
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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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Employee Benefits (1120)	<u>\$112,673</u>	<u>\$112,673</u>	<u>\$125,215</u>
EXPENDITURE			
Extended benefits	35,440	44,041	49,734
Pension Plan	88,354	82,131	72,241
Administration costs	1,120	1,500	5,008
Recovered by Indian and Northern Affairs Canada	<u>          -</u>	<u>          -</u>	<u>    14,748</u>
	<u>124,914</u>	<u>127,672</u>	<u>141,731</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(12,241)	(14,999)	(16,516)
SURPLUS AT BEGINNING OF YEAR	<u>108,323</u>	<u>108,323</u>	<u>124,839</u>
SURPLUS AT END OF YEAR	<u>\$ 96,082</u>	<u>\$ 93,324</u>	<u>\$108,323</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
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SAND AND GRAVEL PROJECT

SCHEDULE R-12

*In April 2005 the Nation and Polaris Minerals Corporation formed the Orca Sand & Gravel (OSG) Limited Partnership (LP). The LP began constructing the OSG pit and marine loading facility in February 2006. The gravel pit is adjacent to the Cluxewe River. Salary costs for 'Namgis members hired temporarily by OSG are shown on this schedule. (See also Note 5)*

	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
<b>REVENUE</b>		
Indian and Northern Affairs Canada		
Community Economic Opportunity Program (4166)	\$ 495,000	\$ -
Administration fees	2,613	1,456
Polaris cost recoveries	65,198	162,768
Transfer from Forest and Range Agreement (R-56)	495,000	-
Share of loss - Orca Sand & Gravel Limited Partnership	<u>(150,563)</u>	<u>-</u>
	<u>907,248</u>	<u>164,224</u>
<b>EXPENDITURES</b>		
Salaries and benefits	26,037	23,761
Travel and training	5,039	4,568
Environmental Assessment Consultant	3,497	16,034
Professional services	30,891	88,772
Socio-Economic Impact Assessment	-	6,623
Equity contribution	990,000	-
Community consultation	3,300	11,123
Materials and supplies	1,744	1,884
Equipment and repairs and maintenance	478	5,203
Telephone	1,155	739
Traditional use interviews	<u>-</u>	<u>4,061</u>
	<u>1,062,141</u>	<u>162,768</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES	(154,893)	1,456
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>1,434</u>	<u>(22)</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (153,459)</u>	<u>\$ 1,434</u>

'NAMGIS FIRST NATION  
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RECREATION CENTRE OPERATIONS  
AND MAINTENANCE

SCHEDULE R-13

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Facility Rental	\$ 6,500	\$ 6,670	\$ 7,630
Bingo Surcharge	7,800	7,800	7,700
Canteen	10,000	12,677	11,003
Fundraising	20,000	19,683	23,507
Transfer from Public Works (R-20)	12,259	12,259	11,720
Transfer from National Child Benefit (R-32)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>61,559</u>	<u>64,089</u>	<u>61,560</u>
<b>EXPENDITURE</b>			
Salaries and benefits	12,261	17,232	12,813
Cleaning supplies	500	846	1,125
Utilities	6,000	5,578	5,661
Insurance	7,786	7,786	7,178
Repairs and Maintenance	5,000	4,797	7,024
Propane	5,000	5,090	6,532
Canteen Supplies	8,000	10,798	8,381
Bingo supplies	7,000	6,126	5,006
Capital Reserve Contribution (C-5)	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>59,047</u>	<u>65,753</u>	<u>61,220</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	2,512	(1,664)	340
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(22,032)</u>	<u>(22,032)</u>	<u>(22,372)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$(19,520)</u>	<u>\$(23,696)</u>	<u>\$(22,032)</u>

'NAMGIS FIRST NATION  
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TREATY RELATED MEASURES

SCHEDULE R-14

*The Nation acts as a flow through agency for Winalagalis Treaty Group (WTG), since WTG is not able to contract directly with Indian and Northern Affairs Canada or other government departments. This year WTG gave the Nation \$22,855 of treaty measures funding to help address governance issues.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
B.C. Claims (3045)	\$ 78,000	\$ 78,000	\$ -
Capacity Building Initiative (3205)	-	-	75,000
Treaty Related Measures (3235)	<u>-</u>	<u>-</u>	<u>100,000</u>
	78,000	78,000	175,000
Province of British Columbia	10,000	30,000	122,000
Winalagalis Treaty Group	<u>-</u>	<u>22,855</u>	<u>-</u>
	<u>88,000</u>	<u>130,855</u>	<u>297,000</u>
<b>EXPENDITURE</b>			
Trainee wages and benefits	-	-	29,560
Travel and training expenses	-	-	2,454
Equipment	-	-	3,493
Governance Development	-	25,663	-
Winalagalis Treaty Group Cultural			
Heritage Project	-	108,000	222,000
Materials and supplies	-	-	3,384
Bioregional Mapper	-	-	36,647
Transfer to Grease Trail Project (R-53)	<u>-</u>	<u>-</u>	<u>6,127</u>
	<u>-</u>	<u>133,663</u>	<u>303,665</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	88,000	(2,808)	(6,665)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>7,948</u>	<u>7,948</u>	<u>14,613</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 95,948</u>	<u>\$ 5,140</u>	<u>\$ 7,948</u>



'NAMGIS FIRST NATION  
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'NAMGIS ADMINISTRATION

SCHEDULE R-15

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
First Nation Support Funding (1115)	\$ 511,362	\$ 511,362	\$ 478,779
Indian Registry Administration (2022)	11,428	11,428	11,417
Training and Development (2651)	-	-	54,662
	<u>522,790</u>	<u>522,790</u>	<u>544,858</u>
Sundry	5,000	6,885	17,322
Interest	35,000	58,707	42,298
Office services	412,103	444,628	420,831
Nimkish Fisheries administration	6,000	2,550	7,800
North Vancouver Island Aboriginal Training Society	8,100	6,767	-
Goods and Services Tax rebates	<u>18,000</u>	<u>15,039</u>	<u>12,023</u>
	<u>1,006,993</u>	<u>1,057,366</u>	<u>1,045,132</u>
<b>EXPENDITURE</b>			
Salaries and benefits	493,764	524,387	471,788
Stationery, postage and supplies	60,000	61,444	61,337
Equipment	80,000	102,279	25,670
Telephone	13,000	15,232	11,648
Insurance	21,965	21,876	21,365
Travel and training - Staff	35,000	34,684	41,141
Rent	31,960	31,213	33,141
Sundry	8,500	13,632	4,037
Council honoraria	66,000	61,533	66,000
Professional services	89,500	90,530	100,996
Travel - Council	60,000	60,128	70,192
Annual audit	32,000	33,030	31,350
Donations	20,000	16,813	29,570
Bank charges	7,800	8,260	7,585
Purchase of land	-	-	496,222
Jacobson Inquiry	-	-	11,932
Transfer to Tobacco Outlet (R-24)	6,260	6,260	-
Transfer to Social Assistance Service Delivery (R-29)	-	-	3,000
Transfer to Natural Resources (R-58)	<u>25,000</u>	<u>25,000</u>	<u>-</u>
	<u>1,050,749</u>	<u>1,106,301</u>	<u>1,486,974</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(43,756)	(48,935)	(441,842)
SURPLUS AT BEGINNING OF YEAR	<u>187,557</u>	<u>187,557</u>	<u>629,399</u>
SURPLUS AT END OF YEAR	<u>\$ 143,801</u>	<u>\$ 138,622</u>	<u>\$ 187,557</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

FUNERAL TRUST FUNDS

SCHEDULE R-16

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Revenue Trust Fund	\$ 40,000	\$ -	\$ -
EXPENDITURE			
Funerals	<u>14,000</u>	<u>22,700</u>	<u>14,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	26,000	(22,700)	(14,000)
SURPLUS AT BEGINNING OF YEAR	<u>784</u>	<u>784</u>	<u>14,784</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 26,784</u>	<u>\$(21,916)</u>	<u>\$ 784</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

ABORIGINAL LAND CLAIMS  
- SPECIFIC CLAIMS

SCHEDULE R-17

*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.*

*On May 4, 2005, Revenue Trust Funds of \$31,804 were received pursuant to a Band Council Resolution dated January 31, 2005. The \$31,804 funds revenue deficiencies in this program for the years ended March 31, 2004 and 2003. As government trust funds are included in revenue only when the funds are received by the First Nation (Note 4), the \$31,804 is included in revenue in 2006.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Revenue Trust Fund	\$ 57,907	\$ 31,804	\$ -
Columbia Coast Mission	-	-	13,990
Salvage proceeds	750	728	-
Add: Deferred revenue at beginning of year			
Vancouver Island Health Authority (VIHA)	57,748	57,748	64,000
Less: Deferred revenue at end of year (VIHA)	<u>-</u>	<u>(26,646)</u>	<u>(57,748)</u>
	<u>116,405</u>	<u>63,634</u>	<u>20,242</u>
<b>EXPENDITURE</b>			
Synod Lands	5,000	3,685	10,859
Whe-La-La-U	10,000	6,941	4,729
Road Encroachment I.R. #1	-	55	533
St. George's site repatriation	<u>57,748</u>	<u>31,102</u>	<u>30,224</u>
	<u>72,748</u>	<u>41,783</u>	<u>46,345</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	43,657	21,851	(26,103)
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(371,665)</u>	<u>(371,665)</u>	<u>(345,562)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$(328,008)</u>	<u>\$(349,814)</u>	<u>\$(371,665)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

'NAMGIS BUILDINGS

SCHEDULE R-18

*'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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Rent			
Lot rental	\$ -	\$ -	\$ 100
Wharfinger hut	-	2,640	-
Hospital houses	1,250	1,250	3,750
Bighouse	5,500	5,750	4,800
Administration building	37,200	37,200	37,200
Portable trailers	9,480	9,480	9,930
Council Hall	13,400	13,825	12,925
Bighouse Fundraising	4,100	4,000	50
Transfer from Public Works (R-20)	<u>11,379</u>	<u>11,379</u>	<u>10,906</u>
	<u>82,309</u>	<u>85,524</u>	<u>79,661</u>
<b>EXPENDITURE</b>			
Operating costs			
Hospital houses	500	445	808
Administration building	35,000	36,642	34,623
Bighouse	26,100	32,563	20,591
Council Hall	12,000	10,499	10,911
'Namgis Buildings	14,600	11,363	10,832
Office services	2,500	2,500	2,500
Portable expenses	5,000	5,067	3,731
New hospital lease agreement	5,000	7,704	6,926
Transfer to Public Works (R-20)	1,000	1,000	1,000
Capital Reserve Contribution (C-5)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	<u>116,700</u>	<u>122,783</u>	<u>106,922</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(34,391)	(37,259)	(27,261)
SURPLUS AT BEGINNING OF YEAR	<u>104,763</u>	<u>104,763</u>	<u>132,024</u>
SURPLUS AT END OF YEAR	<u>\$ 70,372</u>	<u>\$ 67,504</u>	<u>\$104,763</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

SEWAGE TREATMENT PLANT  
OPERATIONS AND MAINTENANCE

SCHEDULE R-19

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
<b>REVENUE</b>			
Village of Alert Bay	\$ 52,233	\$ 57,156	\$ 61,971
Transfer from Public Works (R-20)	-	100,555	-
Transfer from Capital Projects (C-3)	-	<u>27,600</u>	<u>69,395</u>
	<u>52,233</u>	<u>185,311</u>	<u>131,366</u>
<b>EXPENDITURE</b>			
Salaries and benefits	58,425	58,255	61,111
Materials and supplies	8,000	8,585	9,037
Equipment	3,000	2,166	4,436
Telephone	2,000	2,210	1,882
Utilities	10,000	9,394	9,658
Insurance	6,200	6,233	5,689
Travel and training	3,000	218	2,068
Repairs and maintenance	3,500	6,954	2,046
Janitorial services	1,500	2,085	1,643
Ferry and trucking costs - biosolids	800	266	1,375
Office services	12,000	12,000	12,000
Outfall monitoring costs	3,200	10	-
Sundry	500	282	513
Laboratory costs	12,000	12,269	15,273
Fuel	1,700	1,899	1,096
Operating Reserve Contribution	-	31,309	-
Capital Reserve Contribution (C-5)	<u>30,000</u>	<u>30,000</u>	<u>25,500</u>
	<u>155,825</u>	<u>184,135</u>	<u>153,327</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(103,592)	1,176	(21,961)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(1,176)</u>	<u>(1,176)</u>	<u>20,785</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (104,768)</u>	<u>\$ -</u>	<u>\$ (1,176)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

PUBLIC WORKS

SCHEDULE R-20

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Roads and Bridges (4267)	\$ 27,814	\$ 27,814	\$ 26,801
Wastewater Systems (4210)	39,988	140,543	38,750
Water Systems (4211)	41,981	41,981	40,406
Municipal Services (4269)	76,177	76,177	54,831
Community Buildings (4270)	25,920	25,920	24,810
Training - Fire Protection (4273)	15,900	15,900	15,720
Special Services (2489)	-	-	4,000
	<u>227,780</u>	<u>328,335</u>	<u>205,318</u>
Sundry	100	220	180
Water and sewer fees	20,000	19,886	19,567
Equipment user fees	27,000	27,855	43,608
Garbage fees	21,282	19,582	17,677
Gravel sales	5,000	1,026	9,560
Groundskeeping fees	1,200	-	1,200
Bin rental fees	1,200	1,200	-
Regional District Transportation Subsidy	4,718	4,718	-
Transfer from School Operation and Maintenance (R-3)	5,500	5,500	5,500
Transfer from 'Namgis Buildings (R-18)	1,000	1,000	1,000
Transfer from Capital Reserve (C-5)	68,000	68,000	-
	<u>382,780</u>	<u>477,322</u>	<u>303,610</u>
<b>EXPENDITURE</b>			
Salaries and benefits	65,088	60,893	61,698
Materials and supplies	20,000	26,355	25,307
Equipment purchases	73,500	72,014	18,161
Telephone	3,000	3,677	2,638
Utilities	17,500	19,003	17,563
Insurance	7,500	7,467	6,388
Travel and training	1,500	735	123
Repairs and maintenance	16,700	13,585	20,404
Fuel	12,000	15,830	11,261
Sundry	500	806	3,106
Roads	2,000	492	71
Office services	2,000	2,000	2,000
Recycling services	27,840	27,840	-
Waste disposal	44,210	44,055	43,615
Fire protection and dog control	17,506	15,167	16,496
Office rent	2,400	2,400	1,880
Transfer to Recreation Centre Operations and Maintenance (R-13)	12,259	12,259	11,720
Transfer to 'Namgis Buildings (R-18)	11,379	11,379	10,906
Transfer to Sewage Treatment Plant Operations and Maintenance (R-19)	-	100,555	-
Capital Reserve Contribution (C-5)	34,500	34,500	34,500
	<u>371,382</u>	<u>471,012</u>	<u>287,837</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	11,398	6,310	15,773
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>164,036</u>	<u>164,036</u>	<u>148,263</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$175,434</u>	<u>\$170,346</u>	<u>\$164,036</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

'NAMGIS HOUSE

SCHEDULE R-21

*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 Musgamagw Tsawataineuk Tribal Council.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Community Buildings (2488)	\$ -	\$ -	\$ 38,100
Rent			
Programs	<u>21,240</u>	<u>18,690</u>	<u>26,240</u>
	<u>21,240</u>	<u>18,690</u>	<u>64,340</u>
<b>EXPENDITURE</b>			
Salaries and benefits	20,000	20,403	20,318
Materials and supplies	1,500	1,861	2,347
Fuel and electricity	22,000	34,320	19,324
Insurance	3,316	3,316	3,050
Repairs and maintenance	1,000	-	1,004
Office services	2,000	2,000	3,500
Revitalization Project	<u>-</u>	<u>-</u>	<u>38,100</u>
	<u>49,816</u>	<u>61,900</u>	<u>87,643</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE</b>	(28,576)	(43,210)	(23,303)
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(575,762)</u>	<u>(575,762)</u>	<u>(552,459)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$(604,338)</u>	<u>\$(618,972)</u>	<u>\$(575,762)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

NET LOFT AND BREAKWATER

SCHEDULE R-22

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Rent			
Net loft	\$ 4,500	\$ 4,525	\$ 2,400
Moorage	11,200	15,052	16,196
Transfer from Tobacco Outlet (R-24)	<u>18,500</u>	<u>-</u>	<u>-</u>
	<u>34,200</u>	<u>19,577</u>	<u>18,596</u>
EXPENDITURE			
Utilities	1,000	2,527	2,784
Insurance	1,657	1,657	1,520
Repairs and maintenance	2,500	4,819	1,821
Office services	1,200	1,200	1,200
Breakwater lease	1,725	1,721	1,721
Net loft expenses	7,584	4,602	5,951
Professional services	18,500	-	-
Wharfing costs	<u>-</u>	<u>3,093</u>	<u>-</u>
	<u>34,166</u>	<u>19,619</u>	<u>14,997</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	34	(42)	3,599
DEFICIT AT BEGINNING OF YEAR	<u>(52,800)</u>	<u>(52,800)</u>	<u>(56,399)</u>
DEFICIT AT END OF YEAR	<u>\$(52,766)</u>	<u>\$(52,842)</u>	<u>\$(52,800)</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

ECONOMIC DEVELOPMENT

SCHEDULE R-23

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Musgamagw Tribal Council	\$ 89,481	\$ 89,547	\$ 89,481
Brookfield Power Corporation	100,000	188,025	8,736
Transfer from Forest and Range Agreement (R-56)	<u>-</u>	<u>-</u>	<u>4,337</u>
	<u>189,481</u>	<u>277,572</u>	<u>102,554</u>
<b>EXPENDITURE</b>			
Salaries and benefits	50,279	56,243	58,784
Materials and supplies	500	-	153
Equipment purchases	500	-	1,185
Telephone	1,400	1,563	433
Travel and training	3,000	655	913
Office rent	2,640	2,640	2,640
Office services	9,096	9,096	9,096
Consultants	3,000	-	9,004
Forestry development	-	-	4,337
Advertising and promotion	6,000	9,694	6,023
Kokish hydroelectric project	<u>101,000</u>	<u>188,356</u>	<u>8,736</u>
	<u>177,415</u>	<u>268,247</u>	<u>101,304</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	12,066	9,325	1,250
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>160,027</u>	<u>160,027</u>	<u>158,777</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$172,093</u>	<u>\$169,352</u>	<u>\$160,027</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

TOBACCO OUTLET

SCHEDULE R-24

*The tobacco outlet is located in the Administration Building. Tax-free tobacco products are sold to those with status cards. Colour copying services are no longer available to the general public.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Tobacco sales	\$160,000	\$159,514	\$160,172
Colour copying fees	175	175	1,882
Transfer from Administration (R-15)	<u>6,260</u>	<u>6,260</u>	<u>-</u>
	<u>166,435</u>	<u>165,949</u>	<u>162,054</u>
EXPENDITURE			
Office services	16,000	15,233	16,217
Tobacco purchases	115,000	114,603	112,119
Materials and supplies	-	-	107
Transfer to Net Loft and Breakwater (R-22)	<u>18,500</u>	<u>-</u>	<u>-</u>
	<u>149,500</u>	<u>129,836</u>	<u>128,443</u>
EXCESS OF REVENUE OVER EXPENDITURE	16,935	36,113	33,611
SURPLUS AT BEGINNING OF YEAR	<u>273,048</u>	<u>273,048</u>	<u>239,437</u>
SURPLUS AT END OF YEAR	<u>\$289,983</u>	<u>\$309,161</u>	<u>\$273,048</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

NIMPKISH FISHERIES SERVICE

SCHEDULE R-25

*The Comptroller's Assistant provides accounting services for fish boat skippers, for a fee. The fees are recorded in 'Namgis Administration (R-15). The total value of the fish bought and sold by Nimpkish Fisheries is recorded in this schedule.*

	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE		
Receipts from fishing companies	\$ 206,377	\$ 564,625
EXPENDITURE		
Payments to fishermen	<u>212,423</u>	<u>563,172</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(6,046)	1,453
SURPLUS AT BEGINNING OF YEAR	<u>7,068</u>	<u>5,615</u>
SURPLUS AT END OF YEAR	<u>\$ 1,022</u>	<u>\$ 7,068</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

YOUTH CENTRE

SCHEDULE R-26

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Health Canada			
Brighter Futures	\$ 57,000	\$ 57,000	\$ 57,000
North Vancouver Island Aboriginal			
Training Society	33,620	23,672	17,186
First Nations Schools Association	14,748	14,748	15,157
Social Assistance Camp Fees	12,000	15,750	10,500
B.C. Hydro	4,000	4,000	4,000
Work Opportunity Program transfer from			
Social Assistance (R-30)	5,508	5,508	7,973
Transfer from Family Violence (R-31)	<u>14,290</u>	<u>14,290</u>	<u>15,000</u>
	<u>141,166</u>	<u>134,968</u>	<u>126,816</u>
<b>EXPENDITURE</b>			
Salaries and benefits	120,255	111,683	108,063
Materials and supplies	6,000	5,391	5,530
Equipment purchases	1,000	980	628
Telephone	800	954	790
Travel and training	1,200	785	3,525
Activities and events	8,800	8,474	6,301
Workshops and Elders' honoraria	<u>4,500</u>	<u>3,415</u>	<u>5,244</u>
	<u>142,555</u>	<u>131,682</u>	<u>130,081</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(1,389)	3,286	(3,265)
DEFICIT AT BEGINNING OF YEAR	<u>(44,403)</u>	<u>(44,403)</u>	<u>(41,138)</u>
DEFICIT AT END OF YEAR	<u>\$(45,792)</u>	<u>\$(41,117)</u>	<u>\$(44,403)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

HEAD START

SCHEDULE R-27

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Health Canada	\$143,700	\$143,700	\$128,700
Transfer from Infant Development (R-28)	2,400	2,400	1,440
Work Opportunity Program transfer from Social Assistance (R-30)	7,466	7,466	-
Transfer from Community Health (R-46)	<u>1,500</u>	<u>1,500</u>	<u>800</u>
	<u>155,066</u>	<u>155,066</u>	<u>130,940</u>
<b>EXPENDITURE</b>			
Salaries and benefits	78,146	75,990	70,241
Materials and supplies	6,500	7,988	11,008
Nutritional supplements	30,000	26,261	33,615
Equipment	-	-	3,211
Telephone	1,200	711	1,021
Utilities	-	-	594
Travel and training	3,000	2,883	2,599
Repairs and maintenance	500	-	1,509
Rent	6,980	6,980	5,100
Office services	11,000	15,000	9,000
Sundry	100	-	313
Honoraria	1,000	-	1,750
Vehicle expenses	4,000	4,261	3,736
Playground upgrading	<u>-</u>	<u>15,000</u>	<u>-</u>
	<u>142,426</u>	<u>155,074</u>	<u>143,697</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	12,640	(8)	(12,757)
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(18,549)</u>	<u>(18,549)</u>	<u>(5,792)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$ (5,909)</u>	<u>\$ (18,557)</u>	<u>\$ (18,549)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

INFANT DEVELOPMENT

SCHEDULE R-28

*The Infant Development program, also known as Amlilas playgroup, is a licensed afternoon daycare for children from 3-5 years old.*

	<u>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Health Canada	\$ 59,344	\$ 59,344	\$ 59,344
Province of British Columbia	82,492	83,024	19,150
North Vancouver Island Aboriginal Training Society	56,000	56,000	51,100
Sundry	200	-	100
Rent	6,980	6,980	4,500
Work Opportunity Program transfer from Social Assistance (R-30)	5,334	5,334	19,632
Transfer from National Child Benefit (R-32)	8,500	11,100	8,000
Transfer from Community Development (R-34)	<u>19,000</u>	<u>19,000</u>	<u>-</u>
	<u>237,850</u>	<u>240,782</u>	<u>161,826</u>
EXPENDITURE			
Salaries and benefits	121,911	130,998	138,958
Materials and supplies	4,750	3,786	3,863
Equipment purchases	1,000	425	4,065
Telephone	1,500	1,290	2,382
Utilities	2,500	3,115	2,479
Insurance	2,140	2,140	1,481
Travel and training	4,250	4,555	3,414
Repairs and maintenance	1,500	2,897	2,854
Office services	6,000	6,000	6,000
Cultural expenses	-	-	2,180
Food	4,000	2,164	1,424
Rent	-	-	3,213
Child Care Provider training	25,000	3,433	-
Injury Prevention Project	-	-	5,087
Playground upgrading	53,000	39,135	-
Transfer to Head Start (R-27)	2,400	2,400	1,440
Transfer to Social Assistance Service Delivery (R-29)	-	-	3,000
Capital Reserve Contribution (C-5)	4,000	4,000	4,000
Recovered by Province of British Columbia	<u>-</u>	<u>20,457</u>	<u>-</u>
	<u>233,951</u>	<u>226,795</u>	<u>185,840</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	3,899	13,987	(24,014)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(19,870)</u>	<u>(19,870)</u>	<u>4,144</u>
DEFICIT AT END OF YEAR	<u>\$(15,971)</u>	<u>\$(5,883)</u>	<u>\$(19,870)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

SOCIAL ASSISTANCE  
SERVICE DELIVERY

SCHEDULE R-29

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Social Assistance Service Delivery (2330)	\$ 87,744	\$ 87,744	\$ 85,227
North Vancouver Island Aboriginal Training Society	3,696	3,696	4,198
Client assessment fees	3,000	6,000	12,926
Transfer from 'Namgis Administration (R-15)	-	-	3,000
Transfer from National Child Benefit (R-32)	-	-	22,000
Transfer from Infant Development (R-28)	<u>-</u>	<u>-</u>	<u>3,000</u>
	<u>94,440</u>	<u>97,440</u>	<u>130,351</u>
<b>EXPENDITURE</b>			
Salary and benefits	72,056	68,787	123,208
Materials and supplies	4,500	4,161	5,348
Equipment purchases	1,800	1,594	1,552
Telephone	1,500	1,449	1,711
Travel and training	2,550	1,789	2,162
Professional services	5,000	963	1,669
Rent	-	-	2,200
Utilities	400	301	347
Repairs and maintenance	<u>750</u>	<u>175</u>	<u>705</u>
	<u>88,556</u>	<u>79,219</u>	<u>138,902</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	5,884	18,221	(8,551)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>102,567</u>	<u>102,567</u>	<u>111,118</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$108,451</u>	<u>\$120,788</u>	<u>\$102,567</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

SOCIAL ASSISTANCE

SCHEDULE R-30

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Basic Needs (2305)	\$613,400	\$613,400	\$610,000
Special Needs (2320)	49,828	49,828	49,469
Guardian Financial Assistance (2307)	<u>69,000</u>	<u>69,000</u>	<u>75,832</u>
	<u>732,228</u>	<u>732,228</u>	<u>735,301</u>
<b>EXPENDITURE</b>			
Basic Needs	580,968	592,761	555,081
Guardian Financial Assistance	69,000	69,068	66,825
Special Needs	49,828	44,587	40,046
Work Opportunity Program transfers			
Youth Centre (R-26)	5,508	5,508	7,973
Infant Development (R-28)	5,334	5,334	19,632
Head Start (R-27)	7,466	7,466	-
Training and Employment Support Initiatives (R-35)	4,080	4,080	6,120
Gwa'ni Hatchery (R-62)	10,044	10,044	14,887
Transfer to New Buildings (C-4)	-	-	16,076
Recovered by Indian and Northern Affairs Canada	<u>-</u>	<u>24,836</u>	<u>49,733</u>
	<u>732,228</u>	<u>763,684</u>	<u>776,373</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	(31,456)	(41,072)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>65,672</u>	<u>65,672</u>	<u>106,744</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 65,672</u>	<u>\$ 34,216</u>	<u>\$ 65,672</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

FAMILY VIOLENCE

SCHEDULE R-31

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Family Violence (2420)	\$ 19,090	\$ 19,090	\$ 19,090
EXPENDITURE			
Materials and supplies	-	-	1,364
Repairs and maintenance	-	-	40
Rent	4,800	4,800	2,400
Transfer to Youth Centre (R-26)	<u>14,290</u>	<u>14,290</u>	<u>15,000</u>
	<u>19,090</u>	<u>19,090</u>	<u>18,804</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	-	286
DEFICIT AT BEGINNING OF YEAR	<u>(7,153)</u>	<u>(7,153)</u>	<u>(7,439)</u>
DEFICIT AT END OF YEAR	<u>\$ (7,153)</u>	<u>\$ (7,153)</u>	<u>\$ (7,153)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

NATIONAL CHILD BENEFIT

SCHEDULE R-32

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
National Child Benefit Initiative (2440)	\$ 91,584	\$ 91,584	\$ 98,946
Thrift Shop Revenue	<u>1,500</u>	<u>1,056</u>	<u>1,405</u>
	<u>93,084</u>	<u>92,640</u>	<u>100,351</u>
<b>EXPENDITURE</b>			
Thrift shop	4,640	4,421	4,576
Ferry and school snack programs	14,000	14,502	11,986
Incentive Workers Top Up	15,000	14,675	15,050
Community Events	25,500	20,996	15,802
Transfer to Recreation Centre Operations and Maintenance (R-13)	5,000	5,000	-
Transfer to Infant Development (R-28)	8,500	11,100	8,000
Transfer to Social Assistance Service Delivery (R-29)	-	-	22,000
Transfer to Employment Placement Officer (R-33)	15,000	15,000	16,000
Transfer to Training and Employment Support Initiatives (R-35)	<u>6,000</u>	<u>7,000</u>	<u>7,000</u>
	<u>93,640</u>	<u>92,694</u>	<u>100,414</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(556)	(54)	(63)
DEFICIT AT BEGINNING OF YEAR	<u>(3,854)</u>	<u>(3,854)</u>	<u>(3,791)</u>
DEFICIT AT END OF YEAR	<u>\$ (4,410)</u>	<u>\$ (3,908)</u>	<u>\$ (3,854)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

EMPLOYMENT PLACEMENT OFFICER

SCHEDULE R-33

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
North Vancouver Island Aboriginal Training Society	\$ 41,346	\$ 41,346	\$ 41,346
Sundry	153	153	-
Transfer from National Child Benefit (R-32)	<u>15,000</u>	<u>15,000</u>	<u>16,000</u>
	<u>56,499</u>	<u>56,499</u>	<u>57,346</u>
<b>EXPENDITURE</b>			
Salaries and benefits	48,063	48,078	43,708
Materials and supplies	1,500	1,051	963
Telephone	1,300	1,322	1,223
Utilities	600	665	523
Travel and training	2,000	1,456	1,595
Office rent	1,320	1,320	1,320
Janitorial services	1,040	828	990
Equipment	<u>500</u>	<u>-</u>	<u>6,808</u>
	<u>56,323</u>	<u>54,720</u>	<u>57,130</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	176	1,779	216
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>47,229</u>	<u>47,229</u>	<u>47,013</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 47,405</u>	<u>\$ 49,008</u>	<u>\$ 47,229</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

COMMUNITY DEVELOPMENT

SCHEDULE R-34

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

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>		
Recreation Centre Clothing	\$ 2,813	\$ -
Christmas Hampers	3,277	-
Central Native Fishermen's Cooperative	2,305	2,161
Teen Centre Fundraising	9,638	7,949
Amlilas Daycare	80	60
Head Start	70	825
Lou's Scholarship Fund	<u>787</u>	<u>605</u>
	<u>18,970</u>	<u>11,600</u>
<b>EXPENDITURE</b>		
Teen Centre	10,034	8,083
Christmas Hampers	3,390	-
Central Native Fishermen's Cooperative	317	2,538
Amlilas Daycare	999	-
Recreation Centre Clothing	10,844	-
Lou's Scholarship	1,393	-
Transfer to Infant Development (R-28)	<u>19,000</u>	<u>-</u>
	<u>45,977</u>	<u>10,621</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE</b>	<b>(27,007)</b>	<b>979</b>
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>57,230</u>	<u>56,251</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 30,223</u>	<u>\$ 57,230</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

TRAINING AND EMPLOYMENT  
SUPPORT INITIATIVES

SCHEDULE R-35

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Employment and Training (2308)	\$ 34,086	\$ 34,086	\$ 35,236
Sundry	-	-	100
Work Opportunity Program transfer from Social Assistance (R-30)	4,080	4,080	6,120
Transfer from National Child Benefit (R-32)	<u>6,000</u>	<u>7,000</u>	<u>7,000</u>
	<u>44,166</u>	<u>45,166</u>	<u>48,456</u>
EXPENDITURE			
Salaries and benefits	35,478	35,700	34,607
Materials and supplies	2,000	1,800	2,984
Equipment	1,500	1,913	1,588
Telephone	1,500	1,452	1,422
Utilities	600	665	529
Insurance	69	69	299
Travel and training	2,000	2,253	1,613
Repairs and maintenance	100	-	41
Rent	1,320	1,320	1,320
Janitorial services	1,040	60	1,890
Recovered by Indian and Northern Affairs Canada	<u>-</u>	<u>2,063</u>	<u>-</u>
	<u>45,607</u>	<u>47,295</u>	<u>46,293</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(1,441)	(2,129)	2,163
SURPLUS AT BEGINNING OF YEAR	<u>37,124</u>	<u>37,124</u>	<u>34,961</u>
SURPLUS AT END OF YEAR	<u>\$ 35,683</u>	<u>\$ 34,995</u>	<u>\$ 37,124</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

CHILD AND FAMILY SERVICES

SCHEDULE R-36

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Province of British Columbia	\$133,160	\$133,160	\$133,160
EXPENDITURE			
Salaries and benefits	75,141	75,913	94,585
Materials and supplies	3,000	2,055	3,300
Equipment purchases	1,000	1,925	956
Telephone	3,200	3,098	3,343
Utilities	-	-	1,413
Travel and training	3,500	6,281	3,872
Office rent	12,000	12,000	6,000
Office services	10,020	13,316	11,620
Nutritional supplements	10,000	8,302	6,098
Professional services	3,000	50	-
Workshops	2,000	800	663
Recruitment	-	-	1,372
	<u>122,861</u>	<u>123,740</u>	<u>133,222</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	10,299	9,420	(62)
SURPLUS AT BEGINNING OF YEAR	<u>24,297</u>	<u>24,297</u>	<u>24,359</u>
SURPLUS AT END OF YEAR	<u>\$ 34,596</u>	<u>\$ 33,717</u>	<u>\$ 24,297</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

HEALTH CENTRE  
OPERATIONS AND MAINTENANCE

SCHEDULE R-37

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Health Canada	\$ 60,000	\$ 60,000	\$ 63,000
Rent	30,000	36,000	36,000
Transfer from Capital Reserve (C-5)	<u>30,200</u>	<u>30,200</u>	<u>14,200</u>
	<u>120,200</u>	<u>126,200</u>	<u>113,200</u>
<b>EXPENDITURE</b>			
Salaries and benefits	30,316	31,176	40,556
Materials and supplies	4,000	5,474	4,462
Equipment purchases	22,000	11,802	5,022
Telephone	700	551	595
Utilities	10,000	7,920	8,365
Insurance	5,300	5,227	5,716
Repairs and maintenance	30,000	27,195	23,151
Propane	8,500	13,108	8,212
Office services	5,940	5,940	5,940
Capital Reserve Contribution (C-5)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>126,756</u>	<u>118,393</u>	<u>112,019</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(6,556)	7,807	1,181
DEFICIT AT BEGINNING OF YEAR	<u>(37,691)</u>	<u>(37,691)</u>	<u>(38,872)</u>
DEFICIT AT END OF YEAR	<u>\$(44,247)</u>	<u>\$(29,884)</u>	<u>\$(37,691)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

DELEGATED CHILD WELFARE PLANNING      SCHEDULE R-38

*These costs relate to planning for the delegation of child welfare services from the Province to the Nation. A Delegation Enabling Agreement was signed on January 28, 2005 with the Province of British Columbia and Canada.*

	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
<b>REVENUE</b>		
Indian and Northern Affairs Canada		
Deferred revenue at beginning of year	\$ -	\$ 40,286
Transfer from Health Administration (R-45)	<u>-</u>	<u>46,420</u>
	<u>-</u>	<u>86,706</u>
<b>EXPENDITURE</b>		
Travel and training	-	3,876
Professional services	-	31,553
Community consultation	-	3,767
Equipment	-	90
Transfer to Health Administration (R-45)	<u>-</u>	<u>1,000</u>
	<u>-</u>	<u>40,286</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	-	46,420
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>-</u>	<u>(46,420)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>



'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

DELEGATED CHILD WELFARE

SCHEDULE R-39

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Operations (2373)	\$223,038	\$284,020	\$ 34,759
Development (2424)	-	-	100,023
Province of British Columbia	-	5,000	-
Rent revenue	<u>12,000</u>	<u>12,000</u>	<u>7,760</u>
	<u>235,038</u>	<u>301,020</u>	<u>142,542</u>
<b>EXPENDITURE</b>			
Salaries and benefits	114,800	93,898	-
Materials and supplies	5,000	7,460	653
Equipment	8,000	12,597	-
Telephone	2,000	3,274	2,057
Utilities	2,500	2,189	230
Insurance	2,000	2,307	2,064
Travel and training	30,000	18,176	-
Repairs and maintenance	10,000	5,729	655
Office services	22,000	21,996	-
Professional services	24,000	19,441	4,666
Community Outreach	10,000	9,341	-
Recruitment	-	4,505	8,395
Transfer to Health Administration (R-45)	-	-	31,631
Capital Reserve Contribution (C-5)	<u>3,750</u>	<u>3,750</u>	<u>-</u>
	<u>234,050</u>	<u>204,663</u>	<u>50,351</u>
EXCESS OF REVENUE OVER EXPENDITURE	988	96,357	92,191
SURPLUS AT BEGINNING OF YEAR	<u>111,919</u>	<u>111,919</u>	<u>19,728</u>
SURPLUS AT END OF YEAR	<u>\$112,907</u>	<u>\$208,276</u>	<u>\$111,919</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

SUBSTANCE ABUSE  
TREATMENT CENTRE

SCHEDULE R-40

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Health Canada			
Substance Abuse Program	\$713,653	\$713,653	\$692,867
Crisis Intervention	37,515	37,515	36,422
Province of British Columbia per diem	1,680	1,680	1,680
Association of B.C. First Nation			
Treatment Programs	-	3,500	-
Transfer from Capital Reserve (C-5)	<u>25,000</u>	<u>5,000</u>	<u>30,842</u>
	<u>777,848</u>	<u>761,348</u>	<u>761,811</u>
EXPENDITURE			
Salaries and benefits	412,739	394,853	393,600
Materials and supplies	18,000	24,363	16,190
Equipment purchases	25,150	20,114	36,907
Telephone	5,800	6,916	5,659
Utilities	8,500	8,770	7,259
Insurance	2,265	2,265	1,761
Travel and training	21,160	11,575	12,919
Repairs and maintenance	9,000	7,562	6,834
Office services	73,008	73,008	77,447
Professional services	15,000	12,935	13,285
Food	66,000	59,256	69,278
Mental Health services	37,515	37,515	36,412
Sessional fees	11,210	9,682	9,473
Vehicle	1,612	1,682	2,118
Facility rentals	25,750	25,750	26,050
Recruitment	500	-	565
Transfer to Health Administration (R-45)	10,000	10,000	10,000
Capital Reserve Contribution (C-5)	14,770	15,213	14,770
Recovered by Health Canada	<u>600</u>	<u>600</u>	<u>-</u>
	<u>758,579</u>	<u>722,059</u>	<u>740,527</u>
EXCESS OF REVENUE OVER EXPENDITURE	19,269	39,289	21,284
SURPLUS AT BEGINNING OF YEAR	<u>42,340</u>	<u>42,340</u>	<u>21,056</u>
SURPLUS AT END OF YEAR	<u>\$ 61,609</u>	<u>\$ 81,629</u>	<u>\$ 42,340</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

CHRONIC CARE PROJECT

SCHEDULE R-41

*The Nation is one of six sites on Vancouver Island that received funding to improve primary health care for those with chronic illness. A Registered Nurse was hired to work part-time until March 2006 to improve prevention, treatment and education for those suffering from diabetes.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Inter Tribal Health Authority	\$ 76,000	\$ 73,880	\$ 22,174
EXPENDITURE			
Salaries and benefits	36,778	34,421	9,324
Materials and supplies	800	1,196	-
Equipment	1,000	2,108	3,641
Telephone	750	609	-
Travel and training	14,000	12,950	3,689
Office services	7,600	7,596	1,056
Transfer to Physician Services (R-43)	15,000	15,000	3,843
Transfer to Home and Community Care (R-47)	<u>-</u>	<u>-</u>	<u>621</u>
	<u>75,928</u>	<u>73,880</u>	<u>22,174</u>
EXCESS OF REVENUE OVER EXPENDITURE	72	-	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

DENTAL CLINIC

SCHEDULE R-42

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

	<u>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Health Canada	\$ 55,772	\$ 55,772	\$ 107,925
Billing revenue	526,000	510,698	350,085
Non-billable services	<u>(35,000)</u>	<u>(33,068)</u>	<u>(13,572)</u>
	<u>546,772</u>	<u>533,402</u>	<u>444,438</u>
EXPENDITURE			
Salaries and benefits	509,324	477,534	366,696
Materials and supplies	55,390	55,105	41,799
Equipment	9,300	7,951	17,177
Telephone	4,300	4,045	3,564
Utilities	4,700	4,325	3,122
Travel and training	14,000	12,734	14,339
Facility maintenance	12,000	10,479	4,182
Professional services	10,000	8,326	32,167
Bank charges	550	527	251
Recruitment	13,000	11,999	48,249
Laboratory costs	23,430	25,463	22,416
Bad debts	3,800	6,037	3,222
Office services	19,680	19,720	19,680
Teacherage rent	7,000	4,400	-
Advertising and promotion	500	382	-
Capital Reserve contribution (C-5)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	<u>697,974</u>	<u>660,027</u>	<u>587,864</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(151,202)	(126,625)	(143,426)
DEFICIT AT BEGINNING OF YEAR	<u>(287,022)</u>	<u>(287,022)</u>	<u>(143,596)</u>
DEFICIT AT END OF YEAR	<u>\$(438,224)</u>	<u>\$(413,647)</u>	<u>\$(287,022)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

PHYSICIAN SERVICES

SCHEDULE R-43

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Health Canada	\$ 250,567	\$ 250,567	\$ 250,567
MSP and sundry revenue	200,000	211,002	200,611
Locum billings	-	-	577
On call reimbursements	-	-	6,315
Vancouver Island Health Authority	5,000	5,000	-
Clerical support fees	2,000	6,500	6,500
Transfer from Chronic Care Project (R-41)	<u>15,000</u>	<u>15,000</u>	<u>3,843</u>
	<u>472,567</u>	<u>488,069</u>	<u>468,413</u>
EXPENDITURE			
Salaries and benefits	398,147	375,774	438,025
Materials and supplies	16,000	12,715	15,824
Equipment	6,000	5,957	8,364
Telephone	9,000	9,923	8,282
Duplex rent	6,200	4,335	-
Insurance	-	-	3,114
Sundry	4,700	4,678	3,971
Professional services	9,000	8,021	-
Recruitment	3,000	2,790	15,419
Travel and training	5,500	2,694	5,034
Office services	29,040	29,040	29,040
Billing adjustments	5,000	4,513	4,888
Locum fee	<u>75,000</u>	<u>65,637</u>	<u>4,949</u>
	<u>566,587</u>	<u>526,077</u>	<u>536,910</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(94,020)	(38,008)	(68,497)
DEFICIT AT BEGINNING OF YEAR	<u>(266,084)</u>	<u>(266,084)</u>	<u>(197,587)</u>
DEFICIT AT END OF YEAR	<u>\$(360,104)</u>	<u>\$(304,092)</u>	<u>\$(266,084)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

MENTAL HEALTH

SCHEDULE R-44

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Health Canada	\$155,920	\$155,920	\$155,920
Treatment Centre fees	37,515	37,515	36,412
Forensic Psychiatric Services Commission	17,415	17,701	17,415
Inter Tribal Health Association	-	-	171
Justice Institute	-	-	17,444
Sundry	<u>750</u>	<u>2,850</u>	<u>630</u>
	<u>211,600</u>	<u>213,986</u>	<u>227,992</u>
EXPENDITURE			
Salaries and benefits	133,122	103,125	140,292
Materials and supplies	6,000	4,995	4,750
Equipment	2,500	1,870	-
Telephone	1,500	1,198	1,403
Travel and training	12,500	6,454	11,063
Office services	6,000	6,000	6,000
Sundry	-	-	100
Professional services	5,000	4,208	3,172
Community workshops	4,000	633	18,344
Recruitment	15,000	16,060	15,663
Intensive Outreach Contract	<u>17,415</u>	<u>17,643</u>	<u>11,266</u>
	<u>203,037</u>	<u>162,186</u>	<u>212,053</u>
EXCESS OF REVENUE OVER EXPENDITURE	8,563	51,800	15,939
DEFICIT AT BEGINNING OF YEAR	<u>(5,855)</u>	<u>(5,855)</u>	<u>(21,794)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 2,708</u>	<u>\$ 45,945</u>	<u>\$ (5,855)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

HEALTH ADMINISTRATION

SCHEDULE R-45

*'Namgis Health Administration is appointed by the 'Namgis Council. Health Administration oversees the operations of the 'Namgis Health Centre. In 2001, Health Administration 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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Service Delivery (2399)	\$ -	\$ 22,842	\$ -
Health Canada	468,283	463,283	310,987
Kwakiutl District Council	64,472	64,492	64,492
Sundry	-	2,531	-
Transfer from Substance Abuse Treatment Centre (R-40)	10,000	10,000	10,000
Transfer from Delegated Child Welfare Planning (R-38)	-	-	1,000
Transfer from Delegated Child Welfare (R-39)	-	-	31,631
Vancouver Island Health Authority	-	-	2,000
	<u>542,755</u>	<u>563,148</u>	<u>420,110</u>
<b>EXPENDITURE</b>			
Salaries and benefits	71,400	67,792	120,476
Materials and supplies	13,500	9,048	14,534
Equipment	3,000	697	4,760
Telephone	6,700	6,629	6,853
Travel and training	13,000	5,226	17,408
Teacherage and duplex expenses	11,000	14,015	6,050
Office services	24,924	24,924	11,940
Professional services	41,000	20,195	17,240
Recruitment	17,500	14,503	-
Communications	10,500	7,037	8,535
Whe-La-La-U Programs	14,700	14,700	14,700
E-Health Project	45,000	48,460	20,093
Transfer to Delegated Child Welfare Planning (R-38)	-	-	46,420
	<u>272,224</u>	<u>233,226</u>	<u>289,009</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	270,531	329,922	131,101
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>505,793</u>	<u>505,793</u>	<u>374,692</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$776,324</u>	<u>\$835,715</u>	<u>\$505,793</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

COMMUNITY HEALTH

SCHEDULE R-46

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Health Canada	\$227,906	\$227,906	\$204,079
Vancouver Island Health Authority	44,603	44,603	43,948
Province of British Columbia	-	4,000	-
Sundry	-	94	736
B.C. Centre of Excellence	<u>1,700</u>	<u>677</u>	<u>330</u>
	<u>274,209</u>	<u>277,280</u>	<u>249,093</u>
<b>EXPENDITURE</b>			
Salaries and benefits	172,140	170,430	126,988
Materials and supplies	13,488	13,244	13,807
Nutrition supplements	19,740	17,546	19,235
Equipment	5,000	2,495	1,176
Telephone	3,500	3,789	3,614
Recreation Centre rent	2,000	2,000	2,400
Travel and training	10,000	7,762	6,419
Diabetic initiative	20,002	21,466	20,528
Office services	10,200	10,200	10,200
Professional services	4,000	2,460	374
Transfer to Head Start (R-27)	<u>800</u>	<u>1,500</u>	<u>800</u>
	<u>260,870</u>	<u>252,892</u>	<u>205,541</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	13,339	24,388	43,552
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>168,911</u>	<u>168,911</u>	<u>125,359</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$182,250</u>	<u>\$193,299</u>	<u>\$168,911</u>



'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

HOME AND COMMUNITY CARE

SCHEDULE R-47

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Care - In Home Care (2395)	\$129,435	\$129,435	\$133,844
Adult In Home Care Service Delivery (2444)	<u>22,842</u>	<u>-</u>	<u>22,208</u>
	152,277	129,435	156,052
Health Canada	173,101	173,101	169,163
Sundry	-	-	3,042
Transfer from Chronic Care Project (R-41)	-	-	621
Vancouver Island Health Authority	<u>1,150</u>	<u>1,477</u>	<u>-</u>
	<u>326,528</u>	<u>304,013</u>	<u>328,878</u>
EXPENDITURE			
Salaries and benefits	232,205	208,898	213,751
Materials and supplies	8,800	9,828	10,466
Equipment	7,000	14,133	5,883
Telephone	3,600	3,496	3,557
Travel and training	7,000	3,316	7,842
Rent	6,000	12,000	12,000
Office services	32,000	31,992	32,888
Professional services	10,807	7,528	-
Physiotherapy/Rehabilitation	2,100	2,093	13,914
Vehicle expenses and insurance	6,292	4,556	10,059
Client assessments	3,000	6,000	12,926
Dr. Chalmers' Clerical Support	<u>3,500</u>	<u>6,500</u>	<u>6,500</u>
	<u>322,304</u>	<u>310,340</u>	<u>329,786</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	4,224	(6,327)	(908)
DEFICIT AT BEGINNING OF YEAR	<u>(30,742)</u>	<u>(30,742)</u>	<u>(29,834)</u>
DEFICIT AT END OF YEAR	<u>\$(26,518)</u>	<u>\$(37,069)</u>	<u>\$(30,742)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

PATIENT TRAVEL

SCHEDULE R-48

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Health Canada	\$215,852	\$215,852	\$215,852
Goods and Services Tax rebates	<u>2,000</u>	<u>2,844</u>	<u>2,140</u>
	<u>217,852</u>	<u>218,696</u>	<u>217,992</u>
EXPENDITURE			
Salaries and benefits	49,845	57,499	54,386
Telephone	1,100	751	998
Travel and training	1,860	270	269
Patient travel	164,500	164,950	162,858
Equipment	<u>500</u>	<u>-</u>	<u>-</u>
	<u>217,805</u>	<u>223,470</u>	<u>218,511</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	47	(4,774)	(519)
DEFICIT AT BEGINNING OF YEAR	<u>(36,052)</u>	<u>(36,052)</u>	<u>(35,533)</u>
DEFICIT AT END OF YEAR	<u>\$(36,005)</u>	<u>\$(40,826)</u>	<u>\$(36,052)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

VICTIM SERVICES

SCHEDULE R-49

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Province of British Columbia	<u>\$27,193</u>	<u>\$27,194</u>	<u>\$24,000</u>
EXPENDITURE			
Salaries and benefits	19,081	20,993	18,839
Materials and supplies	1,788	2,042	428
Telephone	400	374	739
Travel and training	4,105	664	1,800
Office services	1,800	2,700	2,400
Professional services	<u>-</u>	<u>-</u>	<u>130</u>
	<u>27,174</u>	<u>26,773</u>	<u>24,336</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	19	421	(336)
SURPLUS AT BEGINNING OF YEAR	<u>16,597</u>	<u>16,597</u>	<u>16,933</u>
SURPLUS AT END OF YEAR	<u>\$16,616</u>	<u>\$17,018</u>	<u>\$16,597</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

HEALTH CENTRE FUNDRAISING

SCHEDULE R-50

*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>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>		
Nobodys Perfect Child Care Fees	\$ 1,080	\$ -
Nobodys Perfect Parenting	469	-
Stroke Recovery Group	7,125	7,224
Families Anonymous	30	217
Hilikalas	<u>100</u>	<u>-</u>
	<u>8,804</u>	<u>7,441</u>
<b>EXPENDITURE</b>		
Treatment Centre	192	2,666
Nobodys Perfect Parenting	368	58
Stroke Recovery Group	5,053	5,774
Families Anonymous	219	28
Nobodys Perfect Child Care	<u>60</u>	<u>-</u>
	<u>5,892</u>	<u>8,526</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	2,912	(1,085)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>2,672</u>	<u>3,757</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 5,584</u>	<u>\$ 2,672</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

FORESTRY CREW

SCHEDULE R-51

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Canfor	\$ 22,000	\$ 15,520	\$ 34,366
Other	-	-	50
Polaris	-	-	3,712
Land use referral fees	-	-	100
British Columbia Ferries	2,000	-	-
Cascadia	2,000	1,740	-
Truck rental fees	<u>6,000</u>	<u>6,000</u>	<u>-</u>
	<u>32,000</u>	<u>23,260</u>	<u>38,228</u>
EXPENDITURE			
Salaries and benefits	16,400	11,462	16,251
Materials and supplies	400	2,227	(286)
Equipment	500	495	2,032
Truck expenses	9,500	8,978	7,566
Professional services	2,500	2,850	12,949
Ferry tickets	<u>1,500</u>	<u>1,332</u>	<u>1,716</u>
	<u>30,800</u>	<u>27,344</u>	<u>40,228</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,200	(4,084)	(2,000)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$ (800)</u>	<u>\$ (6,084)</u>	<u>\$(2,000)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

YUKUSAM HERITAGE SOCIETY

SCHEDULE R-52

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Regional Partnerships (2706)	\$ -	\$ -	\$ 78,400
Province of British Columbia	-	-	14,000
'Namgis donation	-	-	17,600
Policy development	-	-	13,000
Commercial lease fees	<u>8,000</u>	<u>1,000</u>	<u>2,000</u>
	<u>8,000</u>	<u>1,000</u>	<u>125,000</u>
<b>EXPENDITURE</b>			
Travel and training	6,000	5,945	41,857
Professional services	35,000	35,000	42,225
Materials and supplies	100	410	221
Contractor's fees	-	-	38,000
Boat rental	2,500	-	5,000
Office services	-	-	17,600
Insurance	7,750	7,750	-
Head lease fee to Province of British Columbia	<u>1,070</u>	<u>2,143</u>	<u>-</u>
	<u>52,420</u>	<u>51,248</u>	<u>144,903</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE</b>	(44,420)	(50,248)	(19,903)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>35,892</u>	<u>35,892</u>	<u>55,795</u>
<b>(DEFICIT) SURPLUS AT END OF YEAR</b>	<u>\$ (8,528)</u>	<u>\$ (14,356)</u>	<u>\$ 35,892</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

GREASE TRAIL PROJECT

SCHEDULE R-53

*The Nation secured funding to hire a crew of four who rebuilt the cabin on Woss Lake, cleared and re-established the grease trail from the head of Woss Lake to Tahsis, built a shelter and tent pads at the trailhead and carved a new arborglyph along the trail. The Nation's goal is to use the trail for tourism purposes and to re-establish its sovereignty over the area.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Ecotrust	\$ -	\$ -	\$ 5,321
Community Economic Development Technical Assistance Program	75,000	75,000	-
North Vancouver Island Aboriginal Training Society	48,315	47,515	-
Transfer from Treaty Related Measures (R-14)	-	-	6,127
Transfer from Forest and Range Agreement (R-56)	<u>39,810</u>	<u>39,810</u>	<u>-</u>
	<u>163,125</u>	<u>162,325</u>	<u>11,448</u>
EXPENDITURE			
Salaries and benefits	48,510	48,262	-
Construction materials and supplies	46,500	47,395	-
Equipment rentals and purchases	8,550	8,663	-
Training	8,125	7,994	-
Transportation	16,000	16,112	-
Contractors	23,000	23,078	-
Project management	5,000	2,176	-
Carving	1,500	1,600	-
Food	4,000	5,650	-
Opening ceremony	1,940	1,395	-
Bio-regional mapping	<u>-</u>	<u>-</u>	<u>5,945</u>
	<u>163,125</u>	<u>162,325</u>	<u>5,945</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	-	5,503
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(5,503)</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION  
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CAMPSITE MANAGEMENT

SCHEDULE R-54

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Province of British Columbia	\$ 6,500	\$ 6,500	\$ -
Western Forest Products	-	-	5,003
Shell Canada	2,500	2,500	-
Campsite fees	<u>-</u>	<u>1,805</u>	<u>-</u>
	<u>9,000</u>	<u>10,805</u>	<u>5,003</u>
<b>EXPENDITURE</b>			
Salaries and benefits	3,580	3,580	-
Materials and supplies	2,900	3,074	91
Equipment	50	50	292
Boat rental	1,800	1,817	5,400
Picnic tables	240	234	1,982
Insurance	225	225	208
Travel	200	183	-
Utilities	<u>-</u>	<u>1,011</u>	<u>-</u>
	<u>8,995</u>	<u>10,174</u>	<u>7,973</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>5</b>	<b>631</b>	<b>(2,970)</b>
<b>DEFICIT AT BEGINNING OF YEAR</b>	<b><u>(19,574)</u></b>	<b><u>(19,574)</u></b>	<b><u>(16,604)</u></b>
<b>DEFICIT AT END OF YEAR</b>	<b><u>\$(19,569)</u></b>	<b><u>\$(18,943)</u></b>	<b><u>\$(19,574)</u></b>



'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

FISHERIES ACTIVITIES

SCHEDULE R-55

*In 2004 the Nation ceased to be a member of the Kwakiutl Territorial Fisheries Commission and signed its own funding agreement, under the Aboriginal Fisheries Strategy, with Fisheries and Oceans Canada. The Aquatics Resources Coordinator, his assistant and two part-time fisheries guardians are the staff under this new program.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Fisheries and Oceans Canada			
Aboriginal Fisheries Strategy	\$190,000	\$171,061	\$ -
Treaty Process chargebacks	51,925	51,925	-
Ecotrust	5,000	2,500	-
Commercial fishing license fees	63,843	63,818	-
Mussel sampling fees	-	7,160	-
Transfer from Forest and Range Agreement (R-56)	30,000	-	-
Transfer from Natural Resources (R-58)	<u>14,500</u>	<u>14,500</u>	<u>-</u>
	<u>355,268</u>	<u>310,964</u>	<u>-</u>
<b>EXPENDITURE</b>			
Salaries and benefits	122,536	126,766	-
Materials and supplies	2,500	2,247	-
Equipment purchases	112,500	88,835	-
Telephone	-	583	-
Travel and training	2,500	8,640	-
Truck expenses and fuel	4,000	4,706	-
Professional services	14,500	11,293	-
Ferry tickets	1,000	472	-
Contribution to license purchase fund	44,447	44,447	-
Fishery related fees	4,586	4,585	-
Food fishery charter	3,400	3,354	-
Boat fuel and other costs	6,000	3,880	-
Counting tower	<u>20,000</u>	<u>10,000</u>	<u>-</u>
	<u>337,969</u>	<u>309,808</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	17,299	1,156	-
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 17,299</u>	<u>\$ 1,156</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

FOREST AND RANGE AGREEMENT

SCHEDULE R-56

*In November 2004 the Nation signed a five-year Forest and Range Agreement with the Province of British Columbia. Under the Agreement the Nation receives cash each year and the rights to harvest 410,000 cubic metres of timber.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Province of British Columbia	\$ 757,485	\$ 760,872	\$380,436
EXPENDITURE			
Professional services	-	-	278
Signing ceremonies - Brookfield Power Corporation	-	9,010	-
- Forest and Range Agreement	-	-	10,504
Transfer to Sand and Gravel Project (R-12)	500,000	495,000	-
Transfer to Economic Development (R-23)	-	-	4,337
Transfer to Grease Trail Project (R-53)	39,810	39,810	-
Transfer to Fisheries Activities (R-55)	30,000	-	-
Transfer to Forestry Activities (R-57)	165,000	92,000	-
Transfer to Natural Resources (R-58)	60,000	-	-
Transfer to Enhanced Chum Project (R-59)	<u>180,550</u>	<u>152,050</u>	<u>-</u>
	<u>975,360</u>	<u>787,870</u>	<u>15,119</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(217,875)	(26,998)	365,317
SURPLUS AT BEGINNING OF YEAR	<u>365,317</u>	<u>365,317</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 147,442</u>	<u>\$ 338,319</u>	<u>\$365,317</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

FORESTRY ACTIVITIES

SCHEDULE R-57

*Under the Forest and Range Agreement (R-56), the Nation secured rights to harvest 410,000 cubic metres of timber. A Registered Professional Forester on staff is now investigating the feasibility of logging some of the timber to which the Nation has been given access. Assessment and planning was also done regarding land (District Lot 6) purchased next to the mouth of the Nimpkish River.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Canadian Forestry Service	\$ 25,000	\$ 25,000	\$ -
Transfer from Forest and Range Agreement (R-56)	<u>165,000</u>	<u>92,000</u>	<u>-</u>
	<u>190,000</u>	<u>117,000</u>	<u>-</u>
<b>EXPENDITURE</b>			
Salaries and benefits	65,018	31,125	-
Equipment purchases	45,000	45,002	-
Truck expenses and fuel	4,500	113	-
District Lot 6 management plan	25,000	25,404	-
Timber Supply Area tenure assessment	25,000	15,352	655
Tree Farm License tenure assessment	<u>25,000</u>	<u>-</u>	<u>-</u>
	<u>189,518</u>	<u>116,996</u>	<u>655</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	482	4	(655)
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(655)</u>	<u>(655)</u>	<u>-</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$ (173)</u>	<u>\$ (651)</u>	<u>\$ (655)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

NATURAL RESOURCES

SCHEDULE R-58

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Fisheries and Oceans Canada	\$ -	\$ -	\$ 50,000
Sundry revenue	-	-	25,000
Boat rental fees	3,000	4,400	10,000
Ksuiladas Island fees	-	-	1,000
Winalagalis Treaty Group	-	-	28,475
Equipment rental fees	3,000	3,000	-
Ecotrust	23,300	28,300	-
Project management fees	5,000	1,139	-
Transfer from 'Namgis Administration (R-15)	25,000	25,000	-
Transfer from Forest and Range Agreement (R-56)	<u>60,000</u>	<u>-</u>	<u>-</u>
	<u>119,300</u>	<u>61,839</u>	<u>114,475</u>
<b>EXPENDITURE</b>			
Salaries and benefits	47,018	32,572	-
Materials and supplies	2,500	139	3,283
Equipment	60,300	55,729	14,326
Boat rental, fuel and other costs	6,500	5,102	457
Ferry tickets	500	13	-
Archaeologist	-	5,161	8,946
Trail crew costs	-	-	4,493
Professional services	51,000	-	-
Recruitment	9,000	3,264	-
Transfer to Fisheries Activities (R-55)	14,500	14,500	-
Capital Reserve Contribution (C-5)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>196,318</u>	<u>121,480</u>	<u>31,505</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(77,018)	(59,641)	82,970
SURPLUS AT BEGINNING OF YEAR	<u>97,970</u>	<u>97,970</u>	<u>15,000</u>
SURPLUS AT END OF YEAR	<u>\$ 20,952</u>	<u>\$ 38,329</u>	<u>\$ 97,970</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

ENHANCED CHUM PROJECT

SCHEDULE R-59

*Using funds from the Forest and Range Agreement (R-56), the Nation plans to raise chum salmon production at the Gwa'ni hatchery from two million to ten million fry per year. Six million eggs were taken in 2006.*

	<u>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Fish sales	\$ -	\$ 2,760	\$ -
Transfer from Forest and Range Agreement (R-56)	<u>180,550</u>	<u>152,050</u>	<u>-</u>
	<u>180,550</u>	<u>154,810</u>	<u>-</u>
EXPENDITURE			
Salaries and benefits	52,840	47,712	-
Incubators, headers and substrate	52,272	63,939	-
Hyab truck modifications	8,000	783	-
Truck rental	8,400	11,214	-
Freezer motors	8,000	-	-
Seine charter for broodstock	6,000	10,500	-
Stock assessment costs	8,000	5,167	-
Seine charter for harvesting surplus	4,000	-	-
Broodstock channel designs and permits	10,000	-	-
Fish food	13,860	7,200	-
Utilities	15,000	7,500	-
Pump maintenance	3,000	767	-
Sundry	<u>-</u>	<u>105</u>	<u>-</u>
	<u>189,372</u>	<u>154,887</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(8,822)	(77)	-
DEFICIT AT BEGINNING OF YEAR	<u>(6,943)</u>	<u>(6,943)</u>	<u>(6,943)</u>
DEFICIT AT END OF YEAR	<u>\$(15,765)</u>	<u>\$(7,020)</u>	<u>\$(6,943)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

NIMPKISH WATERSHED  
STEWARDSHIP PROJECT

SCHEDULE R-60

*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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Pacific Salmon Foundation	\$25,000	\$25,000	\$35,000
Transfer from Watershed Restoration Projects (R-61)	<u>          -</u>	<u>    6,294</u>	<u>    5,924</u>
	<u>25,000</u>	<u>31,294</u>	<u>40,924</u>
EXPENDITURE			
Bad debt expense	-	2,500	-
Travel	-	-	2,396
Pacific Salmon Foundation claim write-down	-	3,677	-
Professional services	25,000	24,327	27,914
Transfer to Watershed Restoration Projects (R-61)	<u>          -</u>	<u>    3,284</u>	<u>    5,756</u>
	<u>25,000</u>	<u>33,788</u>	<u>36,066</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(2,494)	4,858
SURPLUS AT BEGINNING OF YEAR	<u>10,167</u>	<u>10,167</u>	<u>5,309</u>
SURPLUS AT END OF YEAR	<u>\$10,167</u>	<u>\$ 7,673</u>	<u>\$10,167</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

WATERSHED RESTORATION PROJECTS

SCHEDULE R-61

*The Nimpkish Resource Management Board oversees projects that protect, restore and enhance fish habitat in the Nation's traditional territory. In 2005 and 2006 the Board funded lake fertilization, lake and stream stock assessments, chinook tagging and other related projects.*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Pacific Salmon Foundation	\$ 96,031	\$ 95,000	\$123,000
Fisheries and Oceans Canada	8,971	5,971	-
Canadian Forest Products	31,423	30,654	19,834
Pacific Salmon Commission	-	-	9,285
Transfer from Nimpkish Watershed Stewardship Project (R-60)	<u>1,500</u>	<u>3,284</u>	<u>5,756</u>
	<u>137,925</u>	<u>134,909</u>	<u>157,875</u>
EXPENDITURE			
Salaries and benefits	76,147	48,474	60,896
Materials and supplies	617	-	10,116
Equipment purchases	-	3,940	4,790
Boat and trailer	7,240	-	-
Travel and vehicle	9,851	5,748	1,668
Contractors	44,264	42,764	39,717
Contingency	2,000	-	-
Meeting costs	2,500	-	333
Vernon Lake Fertilization Application	-	25,468	19,834
Fertilizer	-	-	7,554
Dry suit rental	2,730	2,730	-
Net pens	2,000	-	-
Transfer to Nimpkish Watershed Stewardship Project (R-60)	<u>-</u>	<u>6,294</u>	<u>5,924</u>
	<u>147,349</u>	<u>135,418</u>	<u>150,832</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(9,424)	(509)	7,043
SURPLUS AT BEGINNING OF YEAR	<u>9,285</u>	<u>9,285</u>	<u>2,242</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (139)</u>	<u>\$ 8,776</u>	<u>\$ 9,285</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2006

GWA'NI HATCHERY

SCHEDULE R-62

*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>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Fisheries and Oceans Canada	\$321,954	\$321,934	\$321,954
Nimpkish Resource Management Board Projects	93,423	86,360	97,303
Insurance proceeds	-	-	13,191
Work Opportunity Program Transfer from Social Assistance (R-30)	<u>10,045</u>	<u>10,044</u>	<u>14,887</u>
	<u>425,422</u>	<u>418,338</u>	<u>447,335</u>
EXPENDITURE			
Salaries and benefits	289,548	276,120	298,506
Equipment purchases	5,210	5,210	27,915
Telephone	3,000	3,177	2,762
Utilities	27,000	18,941	22,341
Insurance and fire protection	12,399	12,324	11,649
Travel	1,000	365	355
Repairs and maintenance	8,550	14,585	6,571
Vehicle expenses	53,850	43,557	38,013
Office services	11,400	11,400	11,400
Food for personnel	6,000	5,902	6,123
Hatchery supplies	8,600	11,996	9,514
Dry suit rental	2,700	2,747	4,715
Fish food	4,500	4,609	2,010
Seine boat charter	800	800	5,000
Boat and trailer expenses	7,500	9,996	13,201
Sundry	-	-	1,277
Professional services	<u>-</u>	<u>-</u>	<u>32</u>
	<u>442,057</u>	<u>421,729</u>	<u>461,384</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(16,635)	(3,391)	(14,049)
SURPLUS AT BEGINNING OF YEAR	<u>3,799</u>	<u>3,799</u>	<u>17,848</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(12,836)</u>	<u>\$ 408</u>	<u>\$ 3,799</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

TREATY PROCESS

SCHEDULE R-63

*The Nation entered the British Columbia Treaty Process in 1997. This process covers the Nation's comprehensive land claim. Staff includes the Senior Negotiator, Treaty Researcher, Director of Lands and Resources and a Land and Resources Officer. 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 11).*

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Canada - loan	\$ 622,800	\$ 622,800	\$ 574,880
British Columbia Treaty Commission contribution	<u>155,700</u>	<u>155,700</u>	<u>143,720</u>
	<u>778,500</u>	<u>778,500</u>	<u>718,600</u>
EXPENDITURE			
Salaries and benefits	308,508	281,916	401,802
Materials and supplies	7,200	6,090	5,370
Equipment purchases	11,000	19,108	20,598
Telephone	2,500	2,070	2,191
Travel, training and honoraria	82,400	74,969	65,138
Office rent	6,000	6,000	6,000
Office services	58,020	58,020	45,000
Recruitment	-	-	650
Assemblies, workshops, communication	92,000	49,706	36,215
Research Contracts	142,063	101,877	1,064
Legal	40,000	4,786	17,558
Professional services	3,500	4,750	3,450
Winalagalis Treaty Group contribution (recovery)	-	(1,498)	59,988
Council and Advisory Committee travel and honoraria	62,000	74,882	30,118
Negotiations - other costs	<u>-</u>	<u>3,738</u>	<u>-</u>
	<u>815,191</u>	<u>686,414</u>	<u>695,142</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE BEFORE UNDERNOTED	(36,691)	92,086	23,458
LOAN PAYABLE - CANADA (Note 11)	<u>(622,800)</u>	<u>(622,800)</u>	<u>(574,880)</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(659,491)	(530,714)	(551,422)
DEFICIT AT BEGINNING OF YEAR	<u>(2,086,725)</u>	<u>(2,086,725)</u>	<u>(1,535,303)</u>
DEFICIT AT END OF YEAR	<u>\$(2,746,216)</u>	<u>\$(2,617,439)</u>	<u>\$(2,086,725)</u>

NAMGIS FIRST NATION

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2006

	<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, 2005</u>	<u>March 31, 2006</u>
<b>CAPITAL FUNDS</b>						
Revolving Housing Fund	C-1	\$ 413,800	\$ 671,714	\$ (257,914)	\$ 870,361	\$ 612,447
T'lisalagi'lakw School - Capital Expenditures	C-2	12,701	18,902	(6,201)	14,131	7,930
Capital Projects	C-3	721,225	456,301	264,924	(264,924)	-
New Buildings	C-4	-	-	-	-	-
Capital Reserve	C-5	<u>163,963</u>	<u>103,200</u>	<u>60,763</u>	<u>539,544</u>	<u>600,307</u>
Total Capital Funds		<u>\$ 1,311,689</u>	<u>\$ 1,250,117</u>	<u>\$ 61,572</u>	<u>\$ 1,159,112</u>	<u>\$ 1,220,684</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Housing (2570)	\$ -	\$ -	\$ 209,886
Recovery from First Nation Members	301,824	292,221	279,423
Triplex rent	8,580	8,580	8,720
Duplex rent	10,336	10,962	3,992
Houses rent	36,875	36,894	35,877
Yalis apartments rent	33,020	31,572	31,807
Interest and sundry	<u>10,000</u>	<u>33,571</u>	<u>20,250</u>
	<u>400,635</u>	<u>413,800</u>	<u>589,955</u>
<b>EXPENDITURE</b>			
Construction costs			
New houses	405,432	318,038	522,024
Major repair projects	100,000	110,408	137,346
Duplex repairs and maintenance	3,000	2,503	15,398
Rental houses repairs and maintenance	15,000	63,049	17,869
Triplex repairs and maintenance	3,330	1,715	2,299
Yalis apartments repairs and maintenance	40,000	58,361	50,726
Professional services	2,500	2,385	2,315
Insurance	67,889	51,780	46,971
House assessments	600	600	38,322
Office services	52,000	53,013	60,982
Sundry	1,500	4,862	1,834
House purchases	104,000	-	62,202
Bad debts	<u>-</u>	<u>5,000</u>	<u>-</u>
	<u>795,251</u>	<u>671,714</u>	<u>958,288</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(394,616)	(257,914)	(368,333)
SURPLUS AT BEGINNING OF YEAR	<u>870,361</u>	<u>870,361</u>	<u>1,238,694</u>
SURPLUS AT END OF YEAR	<u>\$ 475,745</u>	<u>\$ 612,447</u>	<u>\$ 870,361</u>

COMMITMENTS (Note 16)

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Fit up of education facilities (4347)	\$ 7,950	\$ 7,950	\$ 7,900
Province of British Columbia	2,226	2,226	-
First Nations Education Steering Committee	<u>6,565</u>	<u>2,525</u>	<u>-</u>
	16,741	12,701	7,900
EXPENDITURE			
Equipment purchases	<u>18,000</u>	<u>18,902</u>	<u>26,192</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(1,259)	(6,201)	(18,292)
SURPLUS AT BEGINNING OF YEAR	<u>14,131</u>	<u>14,131</u>	<u>32,423</u>
SURPLUS AT END OF YEAR	<u>\$12,872</u>	<u>\$ 7,930</u>	<u>\$14,131</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

CAPITAL PROJECTS

SCHEDULE C-3

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

	<u>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Wastewater - capital (4226)	\$ 411,600	\$ 411,600	\$ -
Fire protection (4240)	425,000	425,000	-
Add: Deferred revenue at beginning of year	-	26,488	26,488
Less: Deferred revenue at end of year	<u>-</u>	<u>(141,863)</u>	<u>(26,488)</u>
	<u>836,600</u>	<u>721,225</u>	<u>-</u>
<b>EXPENDITURE</b>			
Wastewater plant construction	145,000	119,076	213,841
Fire truck and equipment	-	309,625	-
Transfer to Sewage Treatment Plant Operations and Maintenance (R-19)	<u>-</u>	<u>27,600</u>	<u>69,395</u>
	<u>145,000</u>	<u>456,301</u>	<u>283,236</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	691,600	264,924	(283,236)
<b>(DEFICIT) SURPLUS AT BEGINNING OF YEAR</b>	<u>(264,924)</u>	<u>(264,924)</u>	<u>18,312</u>
<b>SURPLUS (DEFICIT) AT END OF YEAR</b>	<u>\$ 426,676</u>	<u>\$ -</u>	<u>\$(264,924)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2006

NEW BUILDINGS

SCHEDULE C-4

*The Capital Projects Coordinator usually oversees the work of the general contractors who construct the new buildings.*

	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE		
Health Canada	\$ -	\$ 15,000
Mortgage proceeds	-	28,321
Transfer from Social Assistance (R-30)	<u>-</u>	<u>16,076</u>
	<u>-</u>	<u>59,397</u>
EXPENDITURE		
Duplex construction	-	28,322
Amlilas expansion	<u>-</u>	<u>28,903</u>
	<u>-</u>	<u>57,225</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	2,172
DEFICIT AT BEGINNING OF YEAR	<u>-</u>	<u>(2,172)</u>
DEFICIT AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

**'NAMGIS FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2006**

**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>2006 Budget</u>	<u>2006 Actual</u>	<u>2005 Actual</u>
<b>REVENUE</b>			
Capital Reserve contributions			
School Operation and Maintenance (R-3)	\$ 18,000	\$ 18,000	\$ 18,000
School Bus (R-5)	10,000	10,000	10,000
Recreation Centre Operations and Maintenance (R-13)	7,500	7,500	7,500
'Namgis Buildings (R-18)	15,000	15,000	15,000
Sewage Treatment Plant (R-19)	30,000	30,000	25,500
Public Works (R-20)	34,500	34,500	34,500
Infant Development (R-28)	4,000	4,000	4,000
Health Centre Operations and Maintenance (R-37)	10,000	10,000	10,000
Delegated Child Welfare (R-39)	3,750	3,750	-
Substance Abuse Treatment Centre (R-40)	14,770	15,213	14,770
Dental Clinic (R-42)	11,000	11,000	11,000
Natural Resources (R-58)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>163,520</u>	<u>163,963</u>	<u>150,270</u>
<b>EXPENDITURE</b>			
Transfer to Health Centre Operations and Maintenance (R-37)	30,200	30,200	14,200
Transfer to Substance Abuse Treatment Centre (R-40)	25,000	5,000	30,842
Transfer to Public Works (R-20)	<u>68,000</u>	<u>68,000</u>	<u>-</u>
	<u>123,200</u>	<u>103,200</u>	<u>45,042</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	40,320	60,763	105,228
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>539,544</u>	<u>539,544</u>	<u>434,316</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$579,864</u>	<u>\$600,307</u>	<u>\$539,544</u>

**ACCUMULATED CONTRIBUTIONS BY ASSET ARE AS FOLLOWS:**

School Operation and Maintenance (R-3)	\$162,000	\$144,000
School Bus (R-5)	40,000	30,000
Recreation Centre (R-13)	37,500	30,000
'Namgis Buildings (R-18)	60,000	45,000
Sewage Treatment Plant (R-19)	55,500	25,500
Public Works (R-20)	58,000	91,500
Infant Development (R-28)	14,000	10,000
Health Centre (R-37)	42,620	62,820
Delegated Child Welfare (R-39)	11,250	7,500
Substance Abuse Treatment Centre (R-40)	70,437	60,224
Dental Clinic (R-42)	44,000	33,000
Natural Resources (R-58)	<u>5,000</u>	<u>-</u>
	<u>\$600,307</u>	<u>\$539,544</u>

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

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2006

*"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.*

	2006	2005
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 33,588	\$ 4,942
Accounts receivable	5,408	18,543
	38,996	23,485
<b>RESTRICTED CASH AND DEPOSITS</b>		
Replacement reserve fund (Note 3)	227,562	237,111
<b>CAPITAL ASSETS (Note 8)</b>	684,276	788,451
	\$ 950,834	\$1,049,047
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 62,808	\$ 33,044
Current portion of long-term debt (Note 11)	56,000	57,000
	118,808	90,044
<b>LONG-TERM DEBT (Note 11)</b>	446,770	501,954
	565,578	591,998
<b>FUNDED RESERVES</b>		
<b>REPLACEMENT RESERVE (Note 3)</b>	227,562	237,111
<b>FIRST NATION EQUITY</b>		
<b>INVESTMENT IN CAPITAL ASSETS (Note 12)</b>	181,507	228,385
<b>DEFICIT</b>	(23,813)	(8,447)
	157,694	219,938
	\$ 950,834	\$1,049,047



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

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT

YEAR ENDED MARCH 31, 2006

	<u>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Rental Revenue			
Income tested	\$ 71,403	\$ 73,404	\$ 87,246
Canada Mortgage and Housing Corporation			
Subsidy	34,497	28,538	50,065
Interest	-	1	13
Transfer from Subsidy Surplus Reserve	<u>-</u>	<u>-</u>	<u>7,994</u>
	<u>105,900</u>	<u>101,943</u>	<u>145,318</u>
EXPENDITURE			
Administration	7,100	7,100	9,138
Allocation to Replacement Reserve	16,411	16,411	19,011
Amortization	59,670	56,185	73,525
Insurance	6,398	6,398	6,642
Maintenance and repairs	10,300	1,865	7,966
Mortgage interest	28,080	26,345	34,676
Audit fees	2,160	3,005	2,100
Travel and training	<u>-</u>	<u>-</u>	<u>707</u>
	<u>130,119</u>	<u>117,309</u>	<u>153,765</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR	(24,219)	(15,366)	(8,447)
DEFICIT AT BEGINNING OF YEAR	<u>(8,447)</u>	<u>(8,447)</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$(32,666)</u>	<u>\$(23,813)</u>	<u>\$(8,447)</u>

FEDERAL ASSISTANCE PAYMENTS (Note 14)

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

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2006

	2006	2005
<b>REPLACEMENT RESERVE</b>		
Balance at beginning of year		
Principal	\$233,034	\$214,023
Interest	<u>4,077</u>	<u>8,856</u>
	\$237,111	\$222,879
Interest income for the year	1,894	5,000
Allocation from operations for the year	16,411	19,011
Expenditure for the year for major repairs	(27,854)	(9,779)
Balance at end of year		
Principal	227,562	233,034
Interest	<u>-</u>	<u>4,077</u>
	<u>\$227,562</u>	<u>\$237,111</u>
<b>SUBSIDY SURPLUS RESERVE</b>		
Balance at beginning of year		
Principal	\$ -	\$ 7,994
Interest	<u>-</u>	<u>-</u>
	\$ -	\$ 7,994
Allocation from operations for the year	-	-
Transfer to operations for the year	-	(7,994)
Balance at end of year		
Principal	-	-
Interest	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>

NAMGIS FIRST NATION  
SOCIAL HOUSING  
("New" Program)

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2006

*"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.*

	2006	2005
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 20,804	\$ 10,039
Accounts receivable	2,068	1,816
	22,872	11,855
<b>RESTRICTED CASH AND DEPOSITS</b>		
Replacement reserve fund (Note 3)	13,518	7,501
Operating reserve fund (Note 3)	6,708	2,827
	20,226	10,328
<b>CAPITAL ASSETS (Note 8)</b>	495,876	503,425
	\$ 538,974	\$ 525,608
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 22,872	\$ 11,855
Current portion of long-term debt (Note 11)	8,000	8,000
	30,872	19,855
<b>LONG-TERM DEBT (Note 11)</b>	224,379	231,928
	255,251	251,783
<b>FUNDED RESERVES</b>		
REPLACEMENT RESERVE (Note 3)	13,518	7,501
OPERATING RESERVE (Note 3)	6,708	2,827
	20,226	10,328
<b>FIRST NATION EQUITY</b>		
<b>INVESTMENT IN CAPITAL ASSETS (Note 12)</b>	263,497	263,497
	\$ 538,974	\$ 525,608

NAMGIS FIRST NATION  
SOCIAL HOUSING  
("New" Program)

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

YEAR ENDED MARCH 31, 2006

	<u>2006</u> <u>Budget</u>	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE			
Rental revenue	\$ 22,527	\$ 22,968	\$ 19,532
Canada Mortgage and Housing Corporation Subsidy	16,100	16,100	24,091
Transfer from Operating Reserve	<u>-</u>	<u>-</u>	<u>304</u>
	<u>38,627</u>	<u>39,068</u>	<u>43,927</u>
EXPENDITURE			
Administration	3,600	3,902	3,627
Allocation to Replacement Reserve	6,000	6,000	6,000
Allocation to Operating Reserve	3,674	3,880	-
Amortization	-	7,549	15,102
Audit fees	3,200	3,270	3,200
Insurance	4,385	4,270	3,726
Maintenance and repairs	300	510	56
Mortgage interest	17,468	9,687	11,355
Travel and training	<u>-</u>	<u>-</u>	<u>861</u>
	<u>38,627</u>	<u>39,068</u>	<u>43,927</u>
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	-	-	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FEDERAL ASSISTANCE PAYMENTS (Note 14)

SOCIAL HOUSING  
("New" Program)

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2005

	2006		2005	
<b>REPLACEMENT RESERVE</b>				
Balance at beginning of year				
Principal	\$ 7,500		\$ 1,500	
Interest	1	\$ 7,501	-	\$ 1,500
Interest income for the year		17		1
Allocation from operations for the year		6,000		6,000
Balance at end of year				
Principal	13,500		7,500	
Interest	18		1	
		<u>\$ 13,518</u>		<u>\$ 7,501</u>
<b>OPERATING RESERVE</b>				
Balance at beginning of year				
Principal	\$ 2,827		\$ 3,130	
Interest	-	\$ 2,827	-	\$ 3,130
Interest income for the year		1		1
Allocation from (to) operations for the year		3,880		(304)
Balance at end of year				
Principal	6,707		2,827	
Interest	1		-	
		<u>\$ 6,708</u>		<u>\$ 2,827</u>

'NAMGIS FIRST NATION  
GOVERNMENT TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2006

ASSETS	<u>2006</u>	<u>2005</u>
CASH HELD IN TRUST BY GOVERNMENT	<u>\$ 666,117</u>	<u>\$ 666,166</u>
FIRST NATION EQUITY		
EQUITY IN GOVERNMENT TRUST FUNDS	<u>\$ 666,117</u>	<u>\$ 666,166</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION

SCHEDULE OF CHANGES IN EQUITY IN GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2006

	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUE FUND		
Balance at beginning of year	\$ 565,823	\$ 529,533
Additions:		
Interest Income	27,549	32,043
B.C. Special Distribution (Per Capita)	<u>4,206</u>	<u>4,247</u>
	31,755	36,290
Expenditures:		
Transfer to Aboriginal Land Claims - Special Claims (R-17)	<u>31,804</u>	<u>-</u>
	<u>(49)</u>	<u>36,290</u>
Balance at end of year	<u>565,774</u>	<u>565,823</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>\$ 666,117</u>	<u>\$ 666,166</u>
GOVERNMENT TRUST FUNDS (Note 4)		

'NAMGIS FIRST NATION

SCHEDULE OF RECEIPTS AND EXPENDITURES  
OF GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2006

<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	Funeral Fund	\$ 784	\$ -	\$22,700	\$ -
	January 31, 2005	Aboriginal Land Claims - Specific Claims	-	31,804	31,804	-

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, 2006, and for the year then ended and reported on June 9, 2006.

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.

*Nordahl, Craig, Cummings & Gares*

Vancouver, Canada  
June 9, 2006

Chartered Accountants

'NAMGIS FIRST NATION

SCHEDULE OF HONORARIA, REMUNERATION  
AND TRAVEL FOR CHIEF AND COUNCIL

YEAR ENDED MARCH 31, 2006

<u>Chief or Council Member</u>	<u>Number of Months</u>	<u>Per Diem Honoraria Received</u>	<u>Travel Expenses</u>	<u>Total</u>
Council Travel				
Alfred, Jerry	12	\$ 8,265	\$ 13,340	\$ 21,605
Alfred, Pearl	12	5,185	6,755	11,940
Cook, Chris	7.75	3,880	4,774	8,654
Cranmer, Barb	12	1,635	3,338	4,973
Cranmer, Chief William	12	6,390	17,982	24,372
Dick, Arthur	12	5,305	9,719	15,024
Smith, Danial	7.50	1,225	3,112	4,337
Souch, Kara	12	2,165	3,439	5,604
Wadhams, Brian	12	6,585	10,766	17,351
Wadhams, Greg	12	<u>5,915</u>	<u>9,367</u>	<u>15,282</u>
Total Travel		<u>46,550</u>	<u>82,592</u>	<u>129,142</u>
Council Monthly Honoraria				
Alfred, Jerry		6,000		6,000
Alfred, Pearl		6,000		6,000
Cook, Chris		3,875		3,875
Cranmer, Barb		6,100		6,100
Cranmer, William		12,000		12,000
Dick, Arthur		5,960		5,960
Hunt, Stan		125		125
Smith, Danial		3,750		3,750
Souch, Kara		6,000		6,000
Wadhams, Brian		5,800		5,800
Wadhams, Greg		<u>5,923</u>		<u>5,923</u>
Total Honoraria		<u>61,533</u>		<u>61,533</u>
TOTAL HONORARIA, REMUNERATION AND TRAVEL				<u>\$ 190,675</u>

Note: There are no salaries or other remuneration paid to Council members.

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, 2006, and for the year then ended and reported on June 9, 2006.

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 9, 2006

Chartered Accountants

'NAMGIS FIRST NATION

SCHEDULE OF REMUNERATION AND TRAVEL

FOR SENIOR STAFF

YEAR ENDED MARCH 31, 2006

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses	All other Remuneration
		From	To		
Doug Aberley (Treaty Coordinator)	12	\$	\$ 87,183	\$ 10,764	
Gloria Alfred (Teacher)	12	38,568	51,471	657	
Verna Ambers (Assistant Band Administrator)	12	52,806	63,053	1,053	
Terry Christianson (Office Manager)	12	43,515	47,082	1,025	
Marilyn Dawson (Teacher)	12	38,568	51,471		
Dr. Roman Elinson (Physician)	6		90,141		
Dr. Clayton Ham (Physician)	12		183,257	665	
Sylvia Gaudet (Teacher)	12	38,568	51,471	863	
Jess Gordon (Technical Support Manager)	12		66,721	10,143	
Ed Jackson (Forestry Coordinator)	12	45,846	61,297	2,758	
Nancy Jacques (Community Health Nurse)	12	55,446	67,913	3,215	
Nicole James (Home Care Nurse)	12	47,592	62,097	3,574	

'NAMGIS FIRST NATION

SCHEDULE OF REMUNERATION AND TRAVEL

FOR SENIOR STAFF  
(Continued)

YEAR ENDED MARCH 31, 2006

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses	All other Remuneration
		From	To		
Chris Kalnay (Teacher)	6	\$ 38,568	\$ 51,471	\$	
Matt McCluskey (Mental Health Counsellor)	10		52,020	1,270	
Len Merriman (School Principal)	12	78,526	80,097	4,579	
Henry Nelson (Hatchery Manager)	12	38,568	46,879	1,074	
Wendy Peterson (Office Manager - Dental Clinic)	12	46,558	55,593	1,422	
Dr. Stan Radomsky (Dentist)	12		136,903	3,800	
Mike Rodger (Treaty Senior Negotiator)	12		125,816	22,302	
Leah Salagubas (Dental Therapist)	12		91,459	1,297	
Rachelle Siddall (Health Care Coordinator)	12	56,346	68,813	688	
George Speck (Band Administrator)	12	66,666	79,603	7,001	
Garry Ullstrom (Comptroller & Systems Administrator)	12	45,846	78,235	5,735	
Esther Verona (Teacher)	6	38,568	51,471		

'NAMGIS FIRST NATION

SCHEDULE OF REMUNERATION AND TRAVEL

FOR SENIOR STAFF  
(Continued)

YEAR ENDED MARCH 31, 2006

<u>Name of Individual (Senior Position)</u>	<u>Number of Months</u>	<u>Salary Range</u>		<u>Travel Expenses</u>	<u>All other Remuneration</u>
		<u>From</u>	<u>To</u>		
Rick Volpel (Health Centre Administrator)	8	\$ 62,893	\$ 75,097	\$ 4,124	
Martin Weinstein (Aquatic Resources Coordinator)	12	45,846	61,297	13,284	
Wendy White (Child & Family Services)	10	58,878	60,645	16,584	

Senior staff are staff and long-term contractors who were paid more than \$45,000 in the fiscal year. The remuneration paid to the Senior Staff for the year ended March 31, 2006 was within the salary ranges outlined herein. No honoraria was paid to Senior Staff.