

'NAMGIS FIRST NATION

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**CONSOLIDATED
FINANCIAL STATEMENTS**

MARCH 31, 2007

'NAMGIS FIRST NATION

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

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


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

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

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



Chief



Administrator

AUDITORS' REPORT

To the Members of
'Namgis First Nation

We have audited the consolidated statement of financial position of the 'Namgis First Nation as at March 31, 2007 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, 2007 and the results of its operations and its cash flows and receipts and expenditures of government trust funds for the year then ended in accordance with Canadian generally accepted accounting principles.



Vancouver, Canada
June 12, 2007

Chartered Accountants


'NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MARCH 31, 2007

	ASSETS	<u>2007</u>	<u>2006</u>
CURRENT ASSETS			
Cash and term deposits		\$ 3,907,823	\$ 2,525,901
Accounts receivable		754,159	1,445,844
Inventories		10,051	5,671
Prepaid expenses		<u>128,335</u>	<u>57,155</u>
		4,800,368	4,034,571
RESTRICTED CASH AND DEPOSITS (Note 3)		320,209	323,544
FUNDS HELD IN TRUST BY GOVERNMENT (Note 4)		236,533	666,117
INVESTMENT IN FIRST NATION AFFILIATED ENTITIES (Note 5)		8,349,274	1,583,005
CAPITAL ASSETS (Note 6)		<u>18,502,269</u>	<u>18,968,248</u>
		<u>\$32,208,653</u>	<u>\$25,575,485</u>
	LIABILITIES		
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		\$ 1,090,952	\$ 888,888
Security deposits and down payments		35,948	24,000
Deferred revenue (Note 10)		42,074	174,509
Current portion of long-term debt (Note 11)		<u>65,000</u>	<u>64,000</u>
		1,233,974	1,151,397
LONG-TERM DEBT (Note 11)		11,689,533	4,066,459
FUNDED RESERVES (Note 3)		<u>320,209</u>	<u>323,544</u>
		<u>13,243,716</u>	<u>5,541,400</u>
	FIRST NATION EQUITY		
INVESTMENT IN LIMITED PARTNERSHIP (Note 5)		1,074,650	1,074,650
INVESTMENT IN CAPITAL ASSETS (Note 12)		17,857,807	18,233,093
(DEFICIT) SURPLUS (Note 13)		(204,053)	60,225
EQUITY IN GOVERNMENT TRUST FUNDS (Note 4)		<u>236,533</u>	<u>666,117</u>
		<u>18,964,937</u>	<u>20,034,085</u>
		<u>\$32,208,653</u>	<u>\$25,575,485</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, 2007

	<u>2007</u>	<u>2006</u>
REVENUES		
Government of Canada		
Indian and Northern Affairs Canada	\$ 4,478,860	\$ 5,335,236
Health Canada	2,658,377	2,613,613
Human Resources Development Canada	184,348	178,996
Fisheries and Oceans	517,893	498,966
Canada Mortgage and Housing Corporation	<u>54,886</u>	<u>44,638</u>
	7,894,364	8,671,449
Province of British Columbia	1,300,593	1,283,496
Nimkish Fisheries Service	391,436	208,927
Commercial activities	1,117,617	1,206,051
Share of loss of First Nation affiliated entity	(250,447)	(150,563)
House loan and rental payments	577,739	541,925
Revenue Trust Fund	454,103	31,804
Other	<u>1,176,615</u>	<u>1,429,914</u>
Total Revenues	<u>12,662,020</u>	<u>13,223,003</u>
EXPENDITURES		
Housing and capital	1,040,214	1,356,960
Health and recreation	4,035,960	3,839,132
Education programs	2,267,972	1,982,196
Local government	1,940,034	1,712,662
Nimkish Fisheries Service	373,991	212,423
Social assistance	822,537	785,635
Natural resource initiatives	1,202,860	1,486,385
Commercial activities	306,324	1,403,749
Employment and training	88,409	101,733
Land claims	847,997	826,682
Prior year recoveries by Indian and Northern Affairs Canada	<u>-</u>	<u>26,899</u>
Total Expenditures	<u>12,926,298</u>	<u>13,734,456</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(264,278)	(511,453)
SURPLUS AT BEGINNING OF YEAR	<u>60,225</u>	<u>571,678</u>
(DEFICIT) SURPLUS AT END OF YEAR (Note 13)	<u>\$ (204,053)</u>	<u>\$ 60,225</u>

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

'NAMGIS FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2007

	<u>2007</u>	<u>2006</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficiency of revenues over expenditures	\$ (264,278)	\$ (511,453)
Adjustment for:		
Amortization	61,692	63,734
Share of loss of First Nation affiliated entity	250,447	150,563
Adjustment for capital and investment transactions included in operations:		
Capital assets acquired from operations	1,185,524	1,350,896
House loan repayments from members	(315,620)	(292,221)
Net changes in:		
Accounts receivable	691,685	(750,172)
Inventories	(4,380)	2,835
Prepaid expenses	(71,180)	15,237
Accounts payable and accrued liabilities	202,064	(9,154)
Security deposits and down payments	11,948	(7,800)
Deferred revenue	<u>(132,435)</u>	<u>83,495</u>
Cash flows from operating activities	<u>1,615,467</u>	<u>95,960</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	7,685,766	1,391,399
Repayment of long-term debt	(61,692)	(173,415)
Decrease in funds held in trust	(429,584)	(49)
House loan repayments from members	<u>315,620</u>	<u>292,221</u>
Cash flows from financing activities	<u>7,510,110</u>	<u>1,510,156</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of capital assets	(1,156,523)	(1,369,586)
Transfers (from) to Reserves	(3,335)	76,105
Acquisition of shares of First Nation affiliated entity	(25)	(1)
Acquisition of partnership units of First Nation affiliated entity	(2,501)	-
Advances to First Nation affiliated entity	<u>(7,014,190)</u>	<u>(658,917)</u>
Cash flows used in investing activities	<u>(8,176,574)</u>	<u>(1,952,399)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	949,003	(346,283)
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	<u>3,515,562</u>	<u>3,861,845</u>
CASH AND EQUIVALENTS AT END OF YEAR	<u>\$ 4,464,565</u>	<u>\$ 3,515,562</u>
REPRESENTED BY:		
Cash and term deposits	\$ 3,907,823	\$ 2,525,901
Restricted cash and deposits	320,209	323,544
Funds held in trust	<u>236,533</u>	<u>666,117</u>
	<u>\$ 4,464,565</u>	<u>\$ 3,515,562</u>

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

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2007

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:

- Atli Resources Corporation
- '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.
- 'Namgis Power Corporation
- 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:

- Atli Resources Limited Partnership
- Kwagis Power Limited Partnership
- 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.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

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

c) Capital Assets (Continued)

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

Amortization of capital assets is as follows:

Social Housing

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

Namgis First Nation 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.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

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

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.

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>2007</u>	<u>2006</u>
a) Social Housing - Pre 1997 ("Old") Program	\$187,683	\$227,562
- "New" Program	30,775	20,226
b) Fishing License Program	79,375	44,447
c) Sewage Treatment Plant Program	<u>22,376</u>	<u>31,309</u>
	<u>\$320,209</u>	<u>\$323,544</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.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

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

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

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

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

Pre-1997 ("Old") Social Housing Program

Under the terms of the agreement with CMHC, the Replacement Reserve account may be credited by up to \$15,111 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-53).
- 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-18).

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

4. GOVERNMENT TRUST FUNDS

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

5. INVESTMENT IN FIRST NATION AFFILIATED ENTITIES

	<u>2007</u>	<u>2006</u>
Orca Sand & Gravel Limited Partnership (12%)		
Advances		
Equity contributions	\$1,074,650	\$1,074,650
Advances funded by loans from Quality Sand & Gravel Ltd.	<u>7,673,107</u>	<u>658,917</u>
	8,747,757	1,733,567
Accumulated share of deficit	<u>(401,010)</u>	<u>(150,563)</u>
	8,346,747	1,583,004
Kwagis Power Limited Partnership (25%)		
Investment in partnership units	2,500	-
Atli Resources Limited Partnership (100%)		
Investment in partnership units	1	-
Orca Sand & Gravel Ltd. (12%)		
Shares	1	1
Kwagis Power GP Inc. (25%)		
Shares	<u>25</u>	<u>-</u>
	<u>\$8,349,274</u>	<u>\$1,583,005</u>

Orca Sand & Gravel Limited Partnership

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 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, 2007, Quality has advanced \$7,673,107 (2006 - \$658,917) to the Nation (Note 11).

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

5. INVESTMENT IN FIRST NATION AFFILIATED ENTITIES (Continued)

Financial information for Orca Sand & Gravel Limited Partnership for its fiscal period ended January 31, 2007 are as follows:

<u>Assets</u>	<u>Net Liabilities</u>	<u>Revenues</u>	<u>Net Loss</u>
\$84,584,018	\$14,743,186	\$119,866	\$(2,087,059)

Sales and shipments of sand and gravel commenced in March 2007. See also Schedule R-64.

Kwagis Power Limited Partnership

On October 26, 2006 the Nation and Brookfield Power Inc. ("Brookfield") formed the Kwagis Power Limited Partnership to design, develop, construct, maintain, own, operate and manage a hydroelectric power generation facility within the Kokish River watershed near Beaver Cove, British Columbia. The Nation has a 25% interest in the Partnership. The fiscal year end of the Partnership is December 31.

The Nation formed 'Namgis Power Corporation ("Namgis Power") to hold the Nation's 25% interest in Kwagis Power GP Inc., the Partnership's General Partner.

The liability of the Nation for the Partnership's liabilities is limited to the amount of the Nation's contribution of capital for its Limited Partnership Units, plus its share of the undistributed income of the Partnership. Following the full payment of the subscription price for its Limited Partnership Units, the Nation will not be liable for any further calls for assessments or further contributions to the Partnership.

Pursuant to an equity loan agreement between the Nation and Brookfield, Brookfield has agreed to provide, or arrange for the provision of a loan to the Nation, to finance the purchase of additional Units in the Limited Partnership during the period from the date of the Loan Agreement to the fifth anniversary of the date of commencement of commercial operation of the project. The loan is to be repaid in full by the fifteenth anniversary. The lender has no recourse against the Nation or 'Namgis Power for the repayment of the advances except as to the distributions from the Partnership to which the Nation is entitled.

The Limited Partnership has not yet received the environmental certificates necessary for the project to proceed, and no construction decision has been made. See also Schedule R-22.

Atli Resources Limited Partnership

In 2007 the Nation set up Atli Resources Limited Partnership and began working with a consulting firm to apply for a forestry license and to identify areas suitable to harvest profitably. See also Schedule R-55.

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

6. CAPITAL ASSETS

		2007			2006
	% Rate	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	-	\$ 619,178	\$ -	\$ 619,178	\$ 619,178
Roads	4	1,763,102	678,946	1,084,156	1,129,329
Other infrastructure	4	706,666	414,719	291,947	304,111
Water and sewer	5	5,101,032	3,064,833	2,036,199	2,143,367
Buildings	10	17,256,916	9,857,314	7,399,602	8,087,028
Office furniture and equipment	10	530,740	311,363	219,377	237,290
Other equipment	20	1,184,980	802,596	382,384	325,629
Computer equipment	30	857,822	714,812	143,010	159,938
Fire truck and equipment	30	415,000	-	415,000	-
Other vehicles	30	625,709	449,131	176,578	194,101
Boats and motors	15	238,106	99,478	138,628	86,275
Work in progress	-	88,628	-	88,628	32,375
		29,387,879	16,393,192	12,994,687	13,318,621
Revolving Housing (Note 7)		8,311,516	3,993,374	4,318,142	4,407,500
Social Housing (Note 8)		1,587,886	469,426	1,118,460	1,180,152
'Namgis Substance Abuse Treatment Centre Society (Note 9)		103,129	32,149	70,980	61,975
		<u>\$39,390,410</u>	<u>\$20,888,141</u>	<u>\$18,502,269</u>	<u>\$18,968,248</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.

On June 1, 2007 the Nation signed a lease agreement with the Village of Alert Bay whereby the fire truck is leased to the Village of Alert Bay for a lease payment of \$1 per year. The term of the lease is fifty years or until the Nation sells or otherwise disposes of the fire truck.

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, 2007

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>2007</u>	<u>2006</u>
Houses	\$6,255,501	\$6,138,444
Major repair projects	537,574	553,441
Lot clearing	8,034	8,034
Yalis Apartments	464,458	464,458
Rental Houses	400,462	400,462
Duplexes	322,764	322,764
Triplex	240,481	129,338
Smitty's lot	36,792	36,792
Smitty's hill	<u>45,450</u>	<u>-</u>
	8,311,516	8,053,733
Less accumulated amortization	<u>3,993,374</u>	<u>3,646,233</u>
Net Investment in Housing Program	<u>\$4,318,142</u>	<u>\$4,407,500</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, 2007

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.

		2007		2006
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
<u>Pre-1997 ("Old") Program</u>				
Phase II (7 houses)	\$ 573,776	\$254,869	\$ 318,907	\$ 346,802
Phase III (3 houses)	244,051	59,621	184,430	192,956
Phase IV (3 houses)	<u>249,055</u>	<u>121,936</u>	<u>127,119</u>	<u>144,518</u>
	1,066,882	436,426	630,456	684,276
<u>"New" Program</u>				
Duplexes (3 duplexes)	<u>521,004</u>	<u>33,000</u>	<u>488,004</u>	<u>495,876</u>
	<u>\$1,587,886</u>	<u>\$469,426</u>	<u>\$1,118,460</u>	<u>\$1,180,152</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

		2007		2006
	<u>% Rate</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Office furniture and equipment	10	\$ 13,554	\$ 2,774	\$10,780
Computer equipment	30	22,495	8,922	13,573
Other equipment	20	29,467	13,263	16,204
Vehicles	30	29,413	6,780	22,633
Shed	10	<u>8,200</u>	<u>410</u>	<u>7,790</u>
		<u>\$103,129</u>	<u>\$32,149</u>	<u>\$70,980</u>
				<u>\$61,975</u>

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

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>2007</u>	<u>2006</u>
Victim Services (Schedule R-43)	\$ -	\$ 6,000
Hospital Demolition (Schedule R-16)	15,586	26,646
'Namgis House Demolition (Schedule C-3)	26,488	26,488
Fire Truck and Firefighting Equipment (Schedule C-3)	<u>-</u>	<u>115,375</u>
	<u>\$ 42,074</u>	<u>\$ 174,509</u>

11. LONG-TERM DEBT

	<u>2007</u>	<u>2006</u>
Pre-1997 ("Old") Social Housing Program		
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)	\$ 224,062	\$ 251,958
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)	<u>143,879</u>	<u>152,404</u>
(carried forward)	<u>367,941</u>	<u>404,362</u>

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

11. LONG-TERM DEBT (Continued)

	<u>2007</u>	<u>2006</u>
Pre-1997 ("Old") Social Housing Program (Continued)		
(brought forward)	\$ 367,941	\$ 404,362
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)	<u>81,009</u>	<u>98,408</u>
	448,950 ⁽¹⁾	502,770
"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	224,507 ⁽¹⁾	232,379
Quality Sand & Gravel Ltd. Loan payable, including accrued interest payable of \$596,233 (2006 - \$53,624)	7,673,107 ⁽²⁾	658,917
Government of Canada Loan payable (B.C. Treaty Process)	<u>3,407,969</u> ⁽³⁾	<u>2,736,393</u>
	11,754,533	4,130,459
Less current portion	<u>65,000</u>	<u>64,000</u>
	<u>\$11,689,533</u>	<u>\$4,066,459</u>

⁽¹⁾ 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.

⁽²⁾ Quality Sand & Gravel Ltd. loan payable

"Polaris" advances, including accrued interest payable of \$66,180 (2006 - \$38,729)	\$ 414,768	\$ 387,317
Interim advances, including accrued interest payable of \$33,965 (2006 - \$10,489)	324,251	267,194
Project advances, including accrued interest payable of \$496,088 (2006 - 4,406)	<u>6,934,088</u>	<u>4,406</u>
	<u>\$ 7,673,107</u>	<u>\$ 658,917</u>

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

11. LONG-TERM DEBT (Continued)

The loan payable to Quality Sand & Gravel Ltd. 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.

Interest is accrued on the loan at the following rates:

- (i) For the Polaris Advances and for the Interim Advances, at a rate per annum equal to HSBC Bank Canada Prime Rate plus 2%; and
- (ii) For the Project Advances, at the following rates per annum:
 - (a) until March 22, 2012 the Government of Canada benchmark bond yield rate (Series V122543) "Bond Rate" plus 10%; and
 - (b) thereafter, the Bond Rate plus 6%.

In any fiscal year in which the Partnership has Income, bonus interest is payable equal to the lesser of the following:

- (i) 8% of the Loan balance attributable to the Project Advances as at the beginning of such fiscal year; and
 - (ii) the amount distributable to the Nation, under the Partnership Agreement, for the year.
- (3) The 'Namgis First Nation has signed First Nation Negotiation Support Agreements resulting in loans totalling \$3,407,969 (\$2,736,393 as at March 31, 2006), 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,	
2008	\$65,000
2009	69,000
2010	71,000
2011	74,000
2012	78,000

'NAMGIS FIRST NATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2007

11. LONG-TERM DEBT (Continued)

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

12. INVESTMENT IN CAPITAL ASSETS

	<u>2007</u>	<u>2006</u>
Balance at beginning of year	\$18,233,093	\$18,743,415
Net capital expenditure during the year	1,185,524	1,350,896
Amortization of capital assets (Note 6)	<u>(1,560,810)</u>	<u>(1,861,218)</u>
	<u>\$17,857,807</u>	<u>\$18,233,093</u>

Investment in capital assets includes amounts contributed by 'Namgis First Nation in excess of mortgage proceeds to finance the construction of social housing units plus amounts contributed to the "Old" Social Housing program due to cash shortages as follows:

	<u>2007</u>	<u>2006</u>
Pre-1997 ("Old") Social Housing Program		
Phase II	\$ 94,846	\$ 94,846
Phase III	40,551	40,551
Phase IV	46,110	46,110
Cash Injection	<u>29,000</u>	<u>-</u>
	<u>\$ 210,507</u>	<u>\$ 181,507</u>
"New" Social Housing Program		
Duplexes	<u>\$ 263,497</u>	<u>\$ 263,497</u>

13. (DEFICIT) SURPLUS

(Deficit) surplus represents the accumulated (deficiency) excess of revenues over expenditures as follows:

	<u>2007</u>	<u>2006</u>
Revenue funds (summary statement of revenues and expenditures)	\$(1,354,808)	\$(1,136,646)
Capital funds (summary statement of revenues and expenditures)	1,182,153	1,220,684
Social Housing Fund (Pre-1997 ("Old") Program)	<u>(31,398)</u>	<u>(23,813)</u>
(Deficit) surplus at end of year	<u>\$ (204,053)</u>	<u>\$ 60,225</u>

'NAMGIS FIRST NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2007

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>2007</u>	<u>2006</u>
Pre-1997 ("Old") Social Housing Program	\$ 38,786	\$ 28,538
"New" Social Housing Program	16,100	16,100

15. DUE FROM BAND MEMBERS

Amounts due from First Nation members under the Revolving Housing Program "Old Agreements" (Note 7) total \$285,155 (2006 - \$307,051) and are secured by the houses to which they relate. Amounts due from First Nation members for major repair projects total \$526,647 (2006 - \$543,987) and are unsecured.

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

	<u>2007</u>	<u>2006</u>
Garbage	\$ 19,193	\$ 25,217
Moorage	22,978	25,497
Sundry	13,400	14,863
Teacherages	2,375	1,425
Travel advances	2,481	2,237
Utilities	9,765	9,787
Equipment	<u>80</u>	<u>80</u>
	<u>\$ 70,272</u>	<u>\$ 79,106</u>

16. COMMITMENTS

The First Nation is committed to the following:

- a) Completion of one house and a triplex 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) Completion of an additional 1,300 square feet of office space at a cost of approximately \$62,000.

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, 2007

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, 2007 is \$292,980 (2006 - \$325,534).

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, 2007

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>Surplus (Deficit) March 31, 2006</u>	<u>March 31, 2007</u>
REVENUE FUNDS						
Education (Note 18)						
Post Secondary	R-1	\$ 800,616	\$ 823,657	\$ (23,041)	\$ 135,706	\$ 112,665
Support Services - North Island Secondary School	R-2	67,793	72,466	(4,673)	1,129	(3,544)
School Operation and Maintenance	R-3	266,259	329,199	(62,940)	82,679	19,739
T'lisalagi'lakw School	R-4	944,931	909,987	34,944	582,730	617,674
School Bus	R-5	72,142	80,224	(8,082)	18,587	10,505
Student Assistance	R-6	15,786	20,496	(4,710)	40,456	35,746
School Fundraising	R-7	31,299	37,029	(5,730)	22,079	16,349
School Cultural Program	R-8	156,225	175,946	(19,721)	(312,649)	(332,370)
Secondary Program	R-9	97,992	106,111	(8,119)	32,476	24,357
Subtotal Education Programs		<u>2,453,043</u>	<u>2,555,115</u>	<u>(102,072)</u>	<u>603,193</u>	<u>501,121</u>
Administration						
June Sports	R-10	22,558	23,509	(951)	7,944	6,993
Employee Benefit Plans	R-11	104,720	151,133	(46,413)	93,324	46,911
Recreation Centre Operations and Maintenance	R-12	57,915	65,738	(7,823)	(23,696)	(31,519)
Treaty Related Measures	R-13	-	5,140	(5,140)	5,140	-
Namgis Administration	R-14	1,549,924	1,202,699	347,225	138,622	485,847
Funeral Trust Funds	R-15	40,000	22,110	17,890	(21,916)	(4,026)
Aboriginal Land Claims - Specific Claims	R-16	57,163	43,537	13,626	(349,814)	(336,188)
Namgis Buildings	R-17	92,546	134,593	(42,047)	67,504	25,457
Sewage Treatment Plant Operations and Maintenance	R-18	169,888	169,889	(1)	-	(1)
Public Works	R-19	493,218	463,194	30,024	170,346	200,370
Namgis House	R-20	38,040	64,296	(26,256)	(618,972)	(645,228)
Net Loft and Breakwater	R-21	43,532	36,361	7,171	(52,842)	(45,671)
Economic Development	R-22	137,724	136,537	1,187	169,352	170,539
Tobacco Outlet	R-23	170,071	150,098	19,973	309,161	329,134
Nimkish Fisheries Service	R-24	376,586	373,991	2,595	1,022	3,617
Youth Centre	R-25	164,143	131,854	32,289	(41,117)	(8,828)
Social Assistance Service Delivery	R-26	90,607	63,701	26,906	120,788	147,694
Social Assistance	R-27	748,821	781,963	(33,142)	34,216	1,074
Family Violence	R-28	7,153	-	7,153	(7,153)	-
National Child Benefit	R-29	94,297	94,684	(387)	(3,908)	(4,295)
Employment Placement Officer	R-30	41,346	90,354	(49,008)	49,008	-
(carried forward)		<u>4,500,252</u>	<u>4,205,381</u>	<u>294,871</u>	<u>47,009</u>	<u>341,880</u>

‘NAMGIS FIRST NATION
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2007

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>Surplus (Deficit) March 31, 2006</u>	<u>March 31, 2007</u>
REVENUE FUNDS						
Administration (continued)						
(brought forward)		\$ 4,500,252	\$ 4,205,381	\$ 294,871	\$ 47,009	\$ 341,880
Community Development Training and Employment Support Initiatives	R-31 R-32	30,271 36,974	25,068 37,711	5,203 (737)	30,223 34,995	35,426 34,258
Subtotal Administration Programs		<u>4,567,497</u>	<u>4,268,160</u>	<u>299,337</u>	<u>112,227</u>	<u>411,564</u>
Health						
Health Centre Operations and Maintenance	R-33	103,206	111,716	(8,510)	(29,884)	(38,394)
Substance Abuse Treatment Centre	R-34	773,494	785,009	(11,515)	81,629	70,114
Chronic Care Project	R-35	36,509	36,509	-	-	-
Dental Clinic	R-36	689,276	666,585	22,691	(413,647)	(390,956)
Physician Services	R-37	475,325	597,796	(122,471)	(304,092)	(426,563)
Mental Health	R-38	209,466	160,968	48,498	45,945	94,443
Health Administration	R-39	566,698	300,792	265,906	835,715	1,101,621
Community Health	R-40	239,865	231,445	8,420	193,299	201,719
Home and Community Care	R-41	330,208	332,197	(1,989)	(37,069)	(39,058)
Patient Travel	R-42	218,351	240,737	(22,386)	(40,826)	(63,212)
Victim Services	R-43	29,370	23,825	5,545	17,018	22,563
Health Centre Fundraising	R-44	<u>5,531</u>	<u>7,973</u>	<u>(2,442)</u>	<u>5,584</u>	<u>3,142</u>
Subtotal Health Programs		<u>3,677,299</u>	<u>3,495,552</u>	<u>181,747</u>	<u>353,672</u>	<u>535,419</u>
Child and Family Services						
Child and Family Services	R-45	135,290	136,797	(1,507)	33,717	32,210
Delegated Child Welfare	R-46	280,890	241,340	39,550	208,276	247,826
Aboriginal Infant Development Program	R-47	35,000	7,818	27,182	-	27,182
Amlilas	R-48	<u>322,720</u>	<u>322,887</u>	<u>(167)</u>	<u>(24,440)</u>	<u>(24,607)</u>
Subtotal Child and Family Services Programs		<u>773,900</u>	<u>708,842</u>	<u>65,058</u>	<u>217,553</u>	<u>282,611</u>
(carried forward)		<u>11,471,739</u>	<u>11,027,669</u>	<u>444,070</u>	<u>1,286,645</u>	<u>1,730,715</u>

NAMGI'S FIRST NATION
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2007

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit) March 31, 2006	March 31, 2007
REVENUE FUNDS						
(brought forward)		\$ 11,471,739	\$ 11,027,669	\$ 444,070	\$ 1,286,645	\$ 1,730,715
Natural Resources						
Forestry Crew	R-49	34,702	34,514	188	(6,084)	(5,896)
Yukusam Heritage Society	R-50	1,800	7,750	(5,950)	(14,356)	(20,306)
Eco-Tourism Project	R-51	108,419	108,419	-	-	-
Campsite Management	R-52	2,500	2,422	78	(18,943)	(18,865)
Fisheries Activities	R-53	327,138	335,664	(8,526)	1,156	(7,370)
Forest and Range Agreement	R-54	760,872	470,930	289,942	338,319	628,261
Forestry Activities	R-55	118,908	118,908	-	(651)	(651)
Natural Resources	R-56	33,096	44,854	(11,758)	38,329	26,571
Enhanced Chum Project	R-57	63,011	55,964	7,047	(7,020)	27
Nimkish Watershed Stewardship Project	R-58	34,684	23,990	10,694	7,673	18,367
Watershed Restoration Projects	R-59	64,513	73,289	(8,776)	8,776	-
Gwa'ni Hatchery	R-60	428,610	428,610	-	408	408
Sectoral Inventory and Economic Feasibility Studies	R-61	74,000	72,504	1,496	-	1,496
Species at Risk	R-62	23,300	12,552	10,748	-	10,748
Provincial Parks	R-63	13,709	18,645	(4,936)	-	(4,936)
Subtotal Natural Resources Programs		2,089,262	1,809,015	280,247	347,607	627,854
Subtotal Revenue Funds		13,561,001	12,836,684	724,317	1,634,252	2,358,569
Other						
Orca Sand and Gravel Project	R-64	78,370	326,281	(247,911)	(153,459)	(401,370)
Treaty Process	R-65	197,894	892,462	(694,568)	(2,617,439)	(3,312,007)
Subtotal Other Programs		276,264	1,218,743	(942,479)	(2,770,898)	(3,713,377)
Total Revenue Funds		\$ 13,837,265	\$ 14,055,427	\$ (218,162)	\$ (1,136,646)	\$ (1,354,808)

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Post Secondary Education (2270)	<u>\$800,616</u>	<u>\$800,616</u>	<u>\$649,426</u>
EXPENDITURE			
Tuition fees	240,353	319,977	211,325
Student support	407,028	445,134	436,232
Books and supplies	61,057	49,615	36,514
Travel assistance	4,105	4,299	6,534
Trades training allowances	-	-	4,692
Trades other/sundry costs	-	-	870
OST tuition	5,000	1,732	4,534
Trades training books and course costs	-	-	752
OST books/supplies	-	-	530
OST living allowance	<u>-</u>	<u>2,900</u>	<u>-</u>
	<u>717,543</u>	<u>823,657</u>	<u>701,983</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	83,073	(23,041)	(52,557)
SURPLUS AT BEGINNING OF YEAR	<u>135,706</u>	<u>135,706</u>	<u>188,263</u>
SURPLUS AT END OF YEAR	<u>\$218,779</u>	<u>\$112,665</u>	<u>\$135,706</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
School District #85	<u>\$ 70,000</u>	<u>\$ 67,793</u>	<u>\$ 61,700</u>
EXPENDITURE			
Salaries and benefits	62,401	64,867	60,680
Administration fee	7,599	7,599	775
Recruitment	<u>-</u>	<u>-</u>	<u>245</u>
	<u>70,000</u>	<u>72,466</u>	<u>61,700</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(4,673)	-
SURPLUS AT BEGINNING OF YEAR	<u>1,129</u>	<u>1,129</u>	<u>1,129</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 1,129</u>	<u>\$ (3,544)</u>	<u>\$ 1,129</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Schools Operation & Maintenance (4355)	\$150,092	\$157,188	\$152,305
Teacherages Operation & Maintenance (4356)	<u>21,534</u>	<u>24,378</u>	<u>20,535</u>
	171,626	181,566	172,840
Teacherage Rentals	28,800	27,693	27,550
Equipment/Facility Rentals	-	-	300
Transfer from Capital Reserve (C-4)	<u>64,880</u>	<u>57,000</u>	<u>-</u>
	<u>265,306</u>	<u>266,259</u>	<u>200,690</u>
EXPENDITURE			
Salaries and benefits	37,336	36,693	34,436
Materials and supplies	7,500	8,908	8,535
Equipment purchases	68,125	70,257	32,775
Utilities	17,000	17,968	16,811
Insurance	20,184	21,310	20,752
Repairs and maintenance	80,880	82,100	8,087
Teacherages	4,500	3,957	3,035
Propane	35,000	31,256	33,883
Transfer to School Bus (R-5)	28,238	26,000	25,500
Transfer to Public Works (R-19)	5,750	5,750	5,500
Capital Reserve Contribution (C-4)	<u>25,000</u>	<u>25,000</u>	<u>18,000</u>
	<u>329,513</u>	<u>329,199</u>	<u>207,314</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(64,207)	(62,940)	(6,624)
SURPLUS AT BEGINNING OF YEAR	<u>82,679</u>	<u>82,679</u>	<u>89,303</u>
SURPLUS AT END OF YEAR	<u>\$ 18,472</u>	<u>\$ 19,739</u>	<u>\$ 82,679</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

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.

	2007 <u>Budget</u>	2007 <u>Actual</u>	2006 <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Instructional Services (2105)	\$543,264	\$599,079	\$623,146
Comprehensive Educational			
Support Services (2141)	8,085	8,085	7,777
Instructional Enhancements (2107)	7,576	7,576	9,579
Guidance and Counselling (2139)	32,619	32,619	32,619
Ancillary Support (2126)	<u>12,980</u>	<u>12,980</u>	<u>11,220</u>
	604,524	660,339	684,341
Province of British Columbia -			
Ministry of Education	69,072	73,558	74,140
First Nations Education Steering Committee	173,233	208,620	141,970
Sundry	<u>-</u>	<u>2,414</u>	<u>2,371</u>
	<u>846,829</u>	<u>944,931</u>	<u>902,822</u>
EXPENDITURE			
Salaries and benefits	599,269	605,561	620,447
Materials and supplies	34,000	37,514	36,994
Telephone	4,700	4,912	4,715
Library	5,000	3,568	5,432
Milk Program expenses	-	3,662	965
Office supplies and sundry	2,500	2,528	2,535
Professional development	15,000	25,577	15,808
Professional services	4,000	8,491	9,019
Recruitment	4,500	-	4,933
Transfer to Student Assistance (R-6)	-	-	5,000
Transfer to School Cultural Program (R-8)	82,033	119,130	114,717
Transfer to Secondary Program (R-9)	92,492	92,492	60,000
Transfer to 'Namgis Administration (R-14)	6,552	6,552	-
Recovery of 04/05 Provincial funding	<u>-</u>	<u>-</u>	<u>6,562</u>
	<u>850,046</u>	<u>909,987</u>	<u>887,127</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(3,217)	34,944	15,695
SURPLUS AT BEGINNING OF YEAR	<u>582,730</u>	<u>582,730</u>	<u>567,035</u>
SURPLUS AT END OF YEAR	<u>\$579,513</u>	<u>\$617,674</u>	<u>\$582,730</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

SCHOOL BUS

SCHEDULE R-5

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Transportation (2137)	\$46,142	\$46,142	\$46,142
Transfer from School Operation and			
Maintenance (R-3)	<u>28,238</u>	<u>26,000</u>	<u>25,500</u>
	<u>74,380</u>	<u>72,142</u>	<u>71,642</u>
EXPENDITURE			
Salaries and benefits	43,443	42,650	37,410
Telephone	550	353	534
Travel, training and field trips	11,854	17,356	10,611
Vehicle expenses			
Insurance and licenses	1,533	1,533	1,386
Repairs and maintenance	5,000	3,751	4,108
Fuel	2,000	4,581	1,736
Capital Reserve contribution (C-4)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>74,380</u>	<u>80,224</u>	<u>65,785</u>
EXCESS (DEFICIENCY) OF REVENUE			
OVER EXPENDITURE	-	(8,082)	5,857
SURPLUS AT BEGINNING OF YEAR	<u>18,587</u>	<u>18,587</u>	<u>12,730</u>
SURPLUS AT END OF YEAR	<u>\$18,587</u>	<u>\$10,505</u>	<u>\$18,587</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Tuition (2127)	\$ 14,516	\$ 9,846	\$ 19,228
Financial Assistance (2138)	<u>5,940</u>	<u>5,940</u>	<u>6,710</u>
	20,456	15,786	25,938
Transfer from T'lisalagi'lakw School (R-4)	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>20,456</u>	<u>15,786</u>	<u>30,938</u>
EXPENDITURE			
Student allowances	1,000	3,385	3,790
School supplies	1,940	2,520	2,425
Graduation clothing	1,500	780	1,350
Private school tuition	14,516	12,011	18,830
Graduation awards	1,500	1,800	2,700
Summer school tuition	<u>-</u>	<u>-</u>	<u>600</u>
	<u>20,456</u>	<u>20,496</u>	<u>29,695</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(4,710)	1,243
SURPLUS AT BEGINNING OF YEAR	<u>40,456</u>	<u>40,456</u>	<u>39,213</u>
SURPLUS AT END OF YEAR	<u>\$ 40,456</u>	<u>\$ 35,746</u>	<u>\$ 40,456</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

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.

	2007 <u>Actual</u>	2006 <u>Actual</u>
REVENUE		
Bingo - teachers	\$30,465	\$57,236
Canteen	-	12
Cultural Celebration	742	2,287
Library	<u>92</u>	<u>29</u>
	<u>31,299</u>	<u>59,564</u>
EXPENDITURE		
Bingo supplies	3,743	7,557
Donations and other	3,715	2,873
School programs	27,698	32,833
T'lisalagi'lakw School store purchases	-	811
Year Book	-	8
Cultural Celebration	<u>1,873</u>	<u>1,483</u>
	<u>37,029</u>	<u>45,565</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(5,730)	13,999
SURPLUS AT BEGINNING OF YEAR	<u>22,079</u>	<u>8,080</u>
SURPLUS AT END OF YEAR	<u>\$16,349</u>	<u>\$22,079</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

SCHOOL CULTURAL PROGRAM

SCHEDULE R-8

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
National Association of Cultural Education	\$ 35,397	\$ 32,478	\$ 35,379
First Nation Education Steering Committee	1,113	-	1,113
Province of British Columbia	-	1,390	-
Sundry	-	1,227	-
Art Starts in Schools Society	-	2,000	-
Transfer from T'lisalagi'lakw School (R-4)	<u>82,033</u>	<u>119,130</u>	<u>114,717</u>
	<u>118,543</u>	<u>156,225</u>	<u>151,209</u>
EXPENDITURE			
Salaries and benefits	150,326	167,843	119,199
Cultural contractors	2,600	5,179	2,360
Materials and supplies	<u>2,714</u>	<u>2,924</u>	<u>2,618</u>
	<u>155,640</u>	<u>175,946</u>	<u>124,177</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(37,097)	(19,721)	27,032
DEFICIT AT BEGINNING OF YEAR	<u>(312,649)</u>	<u>(312,649)</u>	<u>(339,681)</u>
DEFICIT AT END OF YEAR	<u>\$(349,746)</u>	<u>\$(332,370)</u>	<u>\$(312,649)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
First Nations Education Steering Committee	\$ -	\$ 5,500	\$ 23,216
Transfer from T'lisalagi'lakw School (R-4)	<u>92,492</u>	<u>92,492</u>	<u>60,000</u>
	<u>92,492</u>	<u>97,992</u>	<u>83,216</u>
EXPENDITURE			
Salaries and benefits	88,492	104,148	74,949
Cultural contractors	1,000	200	1,475
Materials and supplies	2,000	1,192	2,884
Telephone	500	-	-
Travel and training	500	571	82
Professional development	<u>-</u>	<u>-</u>	<u>50</u>
	<u>92,492</u>	<u>106,111</u>	<u>79,440</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(8,119)	3,776
SURPLUS AT BEGINNING OF YEAR	<u>32,476</u>	<u>32,476</u>	<u>28,700</u>
SURPLUS AT END OF YEAR	<u>\$ 32,476</u>	<u>\$ 24,357</u>	<u>\$ 32,476</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

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>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUE		
Donations and raffles	\$ 486	\$ 1,176
Concession stand	14,102	14,877
Soccer entrance fees	7,100	6,760
Pageant	<u>870</u>	<u>1,681</u>
	<u>22,558</u>	<u>24,494</u>
EXPENDITURE		
Sundry	1,404	450
Concession stand	11,264	9,491
Soccer committee	8,058	7,481
Pageant and parade	695	681
Portable toilets	1,788	1,526
Bad debt expense	<u>300</u>	<u>-</u>
	<u>23,509</u>	<u>19,629</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(951)	4,865
SURPLUS AT BEGINNING OF YEAR	<u>7,944</u>	<u>3,079</u>
SURPLUS AT END OF YEAR	<u>\$ 6,993</u>	<u>\$ 7,944</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Employee Benefits (1015)	\$ 95,730	\$104,720	\$112,673
EXPENDITURE			
Extended benefits	32,817	60,665	44,041
Pension Plan	98,452	90,468	82,131
Administration costs	<u>1,500</u>	<u>-</u>	<u>1,500</u>
	<u>132,769</u>	<u>151,133</u>	<u>127,672</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(37,039)	(46,413)	(14,999)
SURPLUS AT BEGINNING OF YEAR	<u>93,324</u>	<u>93,324</u>	<u>108,323</u>
SURPLUS AT END OF YEAR	<u>\$ 56,285</u>	<u>\$ 46,911</u>	<u>\$ 93,324</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

RECREATION CENTRE OPERATIONS
AND MAINTENANCE

SCHEDULE R-12

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Facility Rental	\$ 6,500	\$ 7,080	\$ 6,670
Bingo Surcharge	9,000	10,225	7,800
Canteen	12,000	7,938	12,677
Fundraising	20,000	14,553	19,683
Transfer from Public Works (R-19)	12,259	12,259	12,259
Transfer from National Child Benefit (R-29)	<u>-</u>	<u>5,860</u>	<u>5,000</u>
	<u>59,759</u>	<u>57,915</u>	<u>64,089</u>
EXPENDITURE			
Salaries and benefits	16,787	18,187	17,232
Cleaning supplies	750	1,033	846
Utilities	5,000	5,621	5,578
Insurance	8,228	8,228	7,786
Repairs and Maintenance	3,000	4,249	4,797
Propane	5,000	6,281	5,090
Canteen Supplies	4,994	7,226	10,798
Bingo supplies	6,000	5,468	6,126
Set up/Take down Crew	2,500	1,945	-
Capital Reserve Contribution (C-4)	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>59,759</u>	<u>65,738</u>	<u>65,753</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(7,823)	(1,664)
DEFICIT AT BEGINNING OF YEAR	<u>(23,696)</u>	<u>(23,696)</u>	<u>(22,032)</u>
DEFICIT AT END OF YEAR	<u>\$(23,696)</u>	<u>\$(31,519)</u>	<u>\$(23,696)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

TREATY RELATED MEASURES

SCHEDULE R-13

The Nation acted as a flow through agency for Winalagalis Treaty Group (WTG) because WTG was not able to contract directly with Indian and Northern Affairs Canada or other government departments. In 2006 WTG gave the Nation \$22,855 of treaty measures funding to help address governance issues. The Nation is no longer a member of WTG.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
B.C. Claims (3045)	\$ -	\$ -	\$ 78,000
Province of British Columbia	-	-	30,000
Winalagalis Treaty Group	<u>-</u>	<u>-</u>	<u>22,855</u>
	<u>-</u>	<u>-</u>	<u>130,855</u>
EXPENDITURE			
Governance Development	-	-	25,663
Winalagalis Treaty Group Cultural			
Heritage Project	-	-	108,000
Transfer to Natural Resources (R-56)	<u>-</u>	<u>5,140</u>	<u>-</u>
	<u>-</u>	<u>5,140</u>	<u>133,663</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(5,140)	(2,808)
SURPLUS AT BEGINNING OF YEAR	<u>5,140</u>	<u>5,140</u>	<u>7,948</u>
SURPLUS AT END OF YEAR	<u>\$ 5,140</u>	<u>\$ -</u>	<u>\$ 5,140</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

'NAMGIS ADMINISTRATION

SCHEDULE R-14

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

	2007 <u>Budget</u>	2007 <u>Actual</u>	2006 <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Support Funding (1011)	\$ 504,265	\$ 504,265	\$ 511,362
Indian Registry Administration (2057)	11,413	13,413	11,428
Revenue Trust Fund	<u>-</u>	<u>388,000</u>	<u>-</u>
	515,678	905,678	522,790
Sundry	1,000	10,644	6,885
Interest	55,000	102,259	58,707
Office services	437,835	458,319	444,628
Nimpkish Fisheries administration	2,500	4,850	2,550
North Vancouver Island Aboriginal Training Society	-	-	6,767
Goods and Services Tax rebates	15,000	16,622	15,039
First Nations Education Steering Committee	6,552	-	-
Treaty Process chargebacks	-	45,000	-
Transfer from T'lisalagi'lakw School (R-4)	<u>6,552</u>	<u>6,552</u>	<u>-</u>
	<u>1,040,117</u>	<u>1,549,924</u>	<u>1,057,366</u>
EXPENDITURE			
Salaries and benefits	576,782	595,350	524,387
Stationery, postage and supplies	60,000	66,694	61,444
Equipment	30,000	48,206	102,279
Telephone	15,000	16,182	15,232
Insurance	22,005	22,005	21,876
Travel and training - Staff	20,000	34,804	34,684
Rent	34,010	48,488	31,213
Sundry	-	4,136	13,632
Council honoraria	66,000	65,890	61,533
Professional services	55,737	77,899	90,530
Travel - Council	60,000	82,470	60,128
Annual audit	35,000	38,165	33,030
Donations	42,141	23,839	16,813
Bank charges	8,500	8,619	8,260
Bad debts	-	62,522	-
Recruitment	-	7,430	-
Transfer to Tobacco Outlet (R-23)	-	-	6,260
Transfer to Natural Resources (R-56)	<u>-</u>	<u>-</u>	<u>25,000</u>
	<u>1,025,175</u>	<u>1,202,699</u>	<u>1,106,301</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	14,942	347,225	(48,935)
SURPLUS AT BEGINNING OF YEAR	<u>138,622</u>	<u>138,622</u>	<u>187,557</u>
SURPLUS AT END OF YEAR	<u>\$ 153,564</u>	<u>\$ 485,847</u>	<u>\$ 138,622</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

FUNERAL TRUST FUNDS

SCHEDULE R-15

The immediate family of a deceased First Nation member receives \$2,000 to assist with funeral costs. The source of funds for the Funeral Fund is the Band's Revenue Trust Fund, which is held in Ottawa. Transfer of funds from the trust fund requires holding a General Membership Meeting and by passing a resolution on the amount to be transferred by a majority of those in attendance.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada Revenue Trust Fund	\$ 40,000	\$ 40,000	\$ -
EXPENDITURE			
Funerals	<u>18,350</u>	<u>22,110</u>	<u>22,700</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	21,650	17,890	(22,700)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(21,916)</u>	<u>(21,916)</u>	<u>784</u>
DEFICIT AT END OF YEAR	<u>\$ (266)</u>	<u>\$ (4,026)</u>	<u>\$(21,916)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

ABORIGINAL LAND CLAIMS
- SPECIFIC CLAIMS

SCHEDULE R-16

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Addition to Reserves (3007)	\$ 20,000	\$ 20,000	\$ -
Revenue Trust Fund	<u>-</u>	<u>26,103</u>	<u>31,804</u>
	20,000	46,103	31,804
Salvage proceeds	-	-	728
Add: Deferred revenue at beginning of year			
Vancouver Island Health Authority (VIHA)	26,646	26,646	57,748
Less: Deferred revenue at end of year (VIHA)	<u>(26,646)</u>	<u>(15,586)</u>	<u>(26,646)</u>
	<u>20,000</u>	<u>57,163</u>	<u>63,634</u>
EXPENDITURE			
Synod Lands	-	1,458	3,685
Whe-La-La-U	-	10,411	6,941
Road Encroachment I.R. #1	-	138	55
St. George's site repatriation	-	4,484	31,102
Cabins - insurance	-	259	-
Property taxes	-	211	-
Addition to Reserves	<u>-</u>	<u>26,576</u>	<u>-</u>
	<u>-</u>	<u>43,537</u>	<u>41,783</u>
EXCESS OF REVENUE OVER EXPENDITURE	20,000	13,626	21,851
DEFICIT AT BEGINNING OF YEAR	<u>(349,814)</u>	<u>(349,814)</u>	<u>(371,665)</u>
DEFICIT AT END OF YEAR	<u>\$(329,814)</u>	<u>\$(336,188)</u>	<u>\$(349,814)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

'NAMGIS BUILDINGS

SCHEDULE R-17

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Rent			
Wharfinger hut	\$ -	\$ 2,640	\$ 2,640
Hospital houses	-	-	1,250
Bighouse	-	3,850	5,750
Administration building	-	52,200	37,200
Portable trailers	-	9,480	9,480
Council Hall	-	12,550	13,825
Bighouse Fundraising	-	-	4,000
Transfer from Public Works (R-19)	<u>11,826</u>	<u>11,826</u>	<u>11,379</u>
	<u>11,826</u>	<u>92,546</u>	<u>85,524</u>
EXPENDITURE			
Operating costs			
Hospital houses	-	-	445
Administration building	34,623	48,336	36,642
Bighouse	-	21,944	32,563
Council Hall	10,911	17,286	10,499
'Namgis Buildings	10,831	14,577	11,363
Office services	2,500	2,500	2,500
Portable expenses	-	5,532	5,067
New hospital lease agreement	-	8,418	7,704
Transfer to Public Works (R-19)	1,000	1,000	1,000
Capital Reserve Contribution (C-4)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	<u>74,865</u>	<u>134,593</u>	<u>122,783</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(63,039)	(42,047)	(37,259)
SURPLUS AT BEGINNING OF YEAR	<u>67,504</u>	<u>67,504</u>	<u>104,763</u>
SURPLUS AT END OF YEAR	<u>\$ 4,465</u>	<u>\$ 25,457</u>	<u>\$ 67,504</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

SEWAGE TREATMENT PLANT
OPERATIONS AND MAINTENANCE

SCHEDULE R-18

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.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Village of Alert Bay	\$ 56,964	\$ 59,974	\$ 57,156
Transfer from Operating Reserve	-	9,359	-
Transfer from Public Works (R-19)	100,555	100,555	100,555
Transfer from Capital Projects (C-3)	<u>-</u>	<u>-</u>	<u>27,600</u>
	<u>157,519</u>	<u>169,888</u>	<u>185,311</u>
EXPENDITURE			
Salaries and benefits	77,734	78,190	58,255
Materials and supplies	8,500	16,209	8,585
Equipment	2,000	-	2,166
Telephone	2,200	2,246	2,210
Utilities	10,000	8,186	9,394
Insurance	6,705	6,705	6,233
Travel and training	4,000	78	218
Repairs and maintenance	6,000	7,024	6,954
Janitorial services	2,100	1,914	2,085
Ferry and trucking costs - biosolids	300	-	266
Office services	12,000	12,000	12,000
Outfall monitoring costs	900	2,095	10
Sundry	300	340	282
Laboratory costs	7,500	3,374	12,269
Fuel	1,500	1,528	1,899
Operating Reserve Contribution	31,309	-	31,309
Capital Reserve Contribution (C-4)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	<u>203,048</u>	<u>169,889</u>	<u>184,135</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(45,529)	(1)	1,176
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(1,176)</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (45,529)</u>	<u>\$ (1)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

PUBLIC WORKS

SCHEDULE R-19

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Roads and Bridges (4267)	\$ 28,956	\$ 28,956	\$ 27,814
Wastewater Systems (4210)	142,116	142,116	140,543
Water Systems (4211)	43,948	43,948	41,981
Municipal Services (4269)	80,150	80,150	76,177
Community Buildings (4270)	26,927	29,563	25,920
Training - Fire Protection (4273)	<u>12,360</u>	<u>12,360</u>	<u>15,900</u>
	334,457	337,093	328,335
Sundry	100	200	220
Water and sewer fees	-	19,827	19,886
Equipment user fees	20,528	24,081	27,855
Garbage fees	19,006	19,470	19,582
Gravel sales	5,000	17,992	1,026
Bin rental fees	-	-	1,200
Regional District Transportation Subsidy	-	1,805	4,718
Transfer from School Operation and Maintenance (R-3)	5,750	5,750	5,500
Transfer from 'Namgis Buildings (R-17)	1,000	1,000	1,000
Transfer from National Child Benefit (R-29)	10,000	10,000	-
Transfer from Capital Reserve (C-4)	<u>40,000</u>	<u>56,000</u>	<u>68,000</u>
	<u>435,841</u>	<u>493,218</u>	<u>477,322</u>
EXPENDITURE			
Salaries and benefits	65,088	68,322	60,893
Materials and supplies	25,000	19,782	26,355
Equipment purchases	45,000	39,218	72,014
Telephone	4,000	3,699	3,677
Utilities	19,750	21,027	19,003
Insurance	7,378	7,548	7,467
Travel and training	2,000	1,344	735
Repairs and maintenance	18,000	22,220	13,585
Fuel	16,200	15,967	15,830
Sundry	2,000	571	806
Roads	500	2,346	492
Office services	3,000	2,200	2,000
Recycling services	27,840	27,840	27,840
Waste disposal	44,167	41,074	44,055
Fire protection and dog control	15,495	15,496	15,167
Office rent	2,400	2,400	2,400
Public Works incentive	10,000	13,000	-
Transfer to Recreation Centre Operations and Maintenance (R-12)	12,259	12,259	12,259
Transfer to 'Namgis Buildings (R-17)	11,826	11,826	11,379
Transfer to Sewage Treatment Plant Operations and Maintenance (R-18)	100,555	100,555	100,555
Capital Reserve Contribution (C-4)	<u>34,500</u>	<u>34,500</u>	<u>34,500</u>
	<u>466,958</u>	<u>463,194</u>	<u>471,012</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(31,117)	30,024	6,310
SURPLUS AT BEGINNING OF YEAR	<u>170,346</u>	<u>170,346</u>	<u>164,036</u>
SURPLUS AT END OF YEAR	<u>\$139,229</u>	<u>\$200,370</u>	<u>\$170,346</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

'NAMGIS HOUSE

SCHEDULE R-20

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Rent			
Programs	\$ -	\$ 38,040	\$ 18,690
EXPENDITURE			
Salaries and benefits	20,000	16,600	20,403
Materials and supplies	-	1,301	1,861
Fuel and electricity	-	35,804	34,320
Insurance	-	3,509	3,316
Office services	2,500	2,404	2,000
First Nation Technology Course	-	4,678	-
	<u>22,500</u>	<u>64,296</u>	<u>61,900</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(22,500)	(26,256)	(43,210)
DEFICIT AT BEGINNING OF YEAR	<u>(618,972)</u>	<u>(618,972)</u>	<u>(575,762)</u>
DEFICIT AT END OF YEAR	<u>\$(641,472)</u>	<u>\$(645,228)</u>	<u>\$(618,972)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

NET LOFT AND BREAKWATER

SCHEDULE R-21

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Rent			
Net loft	\$ 2,600	\$ 2,600	\$ 4,525
Moorage	-	22,432	15,052
Transfer from Forest and Range Agreement (R-54)	-	18,500	-
	<u>2,600</u>	<u>43,532</u>	<u>19,577</u>
EXPENDITURE			
Utilities	-	3,470	2,527
Insurance	-	1,756	1,657
Repairs and maintenance	-	448	4,819
Office services	1,200	2,210	1,200
Breakwater lease	1,721	1,704	1,721
Net loft expenses	7,584	5,089	4,602
Professional services	-	18,500	-
Wharfing costs	-	3,184	3,093
	<u>10,505</u>	<u>36,361</u>	<u>19,619</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(7,905)	7,171	(42)
DEFICIT AT BEGINNING OF YEAR	<u>(52,842)</u>	<u>(52,842)</u>	<u>(52,800)</u>
DEFICIT AT END OF YEAR	<u>\$(60,747)</u>	<u>\$(45,671)</u>	<u>\$(52,842)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

ECONOMIC DEVELOPMENT

SCHEDULE R-22

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Musgamagw Tribal Council	\$103,079	\$ 89,412	\$ 89,547
Brookfield Power Corporation	38,000	41,142	188,025
Upland Excavating chargebacks	<u>-</u>	<u>7,170</u>	<u>-</u>
	<u>141,079</u>	<u>137,724</u>	<u>277,572</u>
EXPENDITURE			
Salaries and benefits	64,939	70,862	56,243
Materials and supplies	250	767	-
Telephone	500	433	1,563
Travel and training	1,000	295	655
Office rent	2,640	2,640	2,640
Office services	10,308	8,948	9,096
Consultants	1,500	6,000	-
Advertising and promotion	2,000	2,000	9,694
Kokish hydroelectric project	38,000	41,142	188,356
Historic Alert Bay	<u>-</u>	<u>3,450</u>	<u>-</u>
	<u>121,137</u>	<u>136,537</u>	<u>268,247</u>
EXCESS OF REVENUE OVER EXPENDITURE	19,942	1,187	9,325
SURPLUS AT BEGINNING OF YEAR	<u>169,352</u>	<u>169,352</u>	<u>160,027</u>
SURPLUS AT END OF YEAR	<u>\$189,294</u>	<u>\$170,539</u>	<u>\$169,352</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

TOBACCO OUTLET

SCHEDULE R-23

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Tobacco sales	\$172,368	\$170,071	\$159,514
Colour copying fees	-	-	175
Transfer from 'Namgis Administration (R-14)	<u>-</u>	<u>-</u>	<u>6,260</u>
	<u>172,368</u>	<u>170,071</u>	<u>165,949</u>
EXPENDITURE			
Office services	17,237	17,007	15,233
Tobacco purchases	<u>126,128</u>	<u>133,091</u>	<u>114,603</u>
	<u>143,365</u>	<u>150,098</u>	<u>129,836</u>
EXCESS OF REVENUE OVER EXPENDITURE	29,003	19,973	36,113
SURPLUS AT BEGINNING OF YEAR	<u>309,161</u>	<u>309,161</u>	<u>273,048</u>
SURPLUS AT END OF YEAR	<u>\$338,164</u>	<u>\$329,134</u>	<u>\$309,161</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

NIMPKISH FISHERIES SERVICE

SCHEDULE R-24

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

	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE		
Receipts from fishing companies	\$ 376,586	\$ 206,377
EXPENDITURE		
Payments to fishermen	<u>373,991</u>	<u>212,423</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	2,595	(6,046)
SURPLUS AT BEGINNING OF YEAR	<u>1,022</u>	<u>7,068</u>
SURPLUS AT END OF YEAR	<u>\$ 3,617</u>	<u>\$ 1,022</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

YOUTH CENTRE

SCHEDULE R-25

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Family Violence (2420)	\$ 19,090	\$ 19,090	\$ -
Health Canada			
Brighter Futures	57,000	57,000	57,000
North Vancouver Island Aboriginal			
Training Society	19,712	19,712	23,672
First Nations Schools Association	9,520	9,520	14,748
Social Assistance Camp Fees	12,000	12,000	15,750
B.C. Hydro	4,000	4,000	4,000
Work Opportunity Program transfer from			
Social Assistance (R-27)	-	-	5,508
Transfer from Family Violence (R-28)	-	-	14,290
Transfer from National Child Benefit (R-29)	7,245	4,245	-
Transfer from Employment Placement Officer (R-30)	-	37,016	-
Transfer from Mental Health (R-38)	<u>1,560</u>	<u>1,560</u>	<u>-</u>
	<u>130,127</u>	<u>164,143</u>	<u>134,968</u>
EXPENDITURE			
Salaries and benefits	120,238	120,769	111,683
Materials and supplies	6,000	4,161	5,391
Equipment purchases	3,000	2,440	980
Telephone	1,000	1,086	954
Travel and training	750	645	785
Activities and events	2,500	1,403	8,474
Workshops and Elders' honoraria	<u>2,500</u>	<u>1,350</u>	<u>3,415</u>
	<u>135,988</u>	<u>131,854</u>	<u>131,682</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(5,861)	32,289	3,286
DEFICIT AT BEGINNING OF YEAR	<u>(41,117)</u>	<u>(41,117)</u>	<u>(44,403)</u>
DEFICIT AT END OF YEAR	<u>\$(46,978)</u>	<u>\$ (8,828)</u>	<u>\$(41,117)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

SOCIAL ASSISTANCE
SERVICE DELIVERY

SCHEDULE R-26

The Social Development (S.A.) Clerk, who administers the Social Assistance program, is paid out of this program.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Service Delivery (2330)	\$ 84,607	\$ 84,607	\$ 87,744
North Vancouver Island Aboriginal Training Society	-	-	3,696
Client assessment fees	<u>3,000</u>	<u>6,000</u>	<u>6,000</u>
	<u>87,607</u>	<u>90,607</u>	<u>97,440</u>
EXPENDITURE			
Salaries and benefits	43,814	44,666	68,787
Materials and supplies	1,500	2,113	4,161
Equipment purchases	350	-	1,594
Telephone	1,600	1,777	1,449
Travel and training	1,800	1,757	1,789
Professional services	2,500	-	963
Rent	3,750	3,750	-
Utilities	400	456	301
Repairs and maintenance	300	182	175
Office services	<u>9,000</u>	<u>9,000</u>	<u>-</u>
	<u>65,014</u>	<u>63,701</u>	<u>79,219</u>
EXCESS OF REVENUE OVER EXPENDITURE	22,593	26,906	18,221
SURPLUS AT BEGINNING OF YEAR	<u>120,788</u>	<u>120,788</u>	<u>102,567</u>
SURPLUS AT END OF YEAR	<u>\$143,381</u>	<u>\$147,694</u>	<u>\$120,788</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

SOCIAL ASSISTANCE

SCHEDULE R-27

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Basic Needs (2305)	\$633,314	\$633,314	\$613,400
Special Needs (2320)	50,439	50,439	49,828
Guardian Financial Assistance (2307)	<u>65,068</u>	<u>65,068</u>	<u>69,000</u>
	<u>748,821</u>	<u>748,821</u>	<u>732,228</u>
EXPENDITURE			
Basic Needs	633,314	629,756	592,761
Guardian Financial Assistance	65,068	65,029	69,068
Special Needs	50,439	61,421	44,587
Extra Assistance	12,504	14,380	-
Work Opportunity Program transfers			
Youth Centre (R-25)	-	-	5,508
Amlilas (R-48)	-	4,224	12,800
Training and Employment Support Initiatives (R-32)	-	-	4,080
Gwa'ni Hatchery (R-60)	-	-	10,044
Transfer to Family Violence (R-28)	-	7,153	-
Recovered by Indian and Northern Affairs Canada	<u>-</u>	<u>-</u>	<u>24,836</u>
	<u>761,325</u>	<u>781,963</u>	<u>763,684</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(12,504)	(33,142)	(31,456)
SURPLUS AT BEGINNING OF YEAR	<u>34,216</u>	<u>34,216</u>	<u>65,672</u>
SURPLUS AT END OF YEAR	<u>\$ 21,712</u>	<u>\$ 1,074</u>	<u>\$ 34,216</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

FAMILY VIOLENCE

SCHEDULE R-28

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Family Violence (2420)	\$ -	\$ -	\$ 19,090
Transfer from Social Assistance (R-27)	<u>-</u>	<u>7,153</u>	<u>-</u>
	<u>-</u>	<u>7,153</u>	<u>19,090</u>
EXPENDITURE			
Rent	-	-	4,800
Transfer to Youth Centre (R-25)	<u>-</u>	<u>-</u>	<u>14,290</u>
	<u>-</u>	<u>-</u>	<u>19,090</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	7,153	-
DEFICIT AT BEGINNING OF YEAR	<u>(7,153)</u>	<u>(7,153)</u>	<u>(7,153)</u>
DEFICIT AT END OF YEAR	<u>\$ (7,153)</u>	<u>\$ -</u>	<u>\$ (7,153)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

NATIONAL CHILD BENEFIT

SCHEDULE R-29

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
National Child Benefit Initiative (2440)	\$ 93,533	\$ 93,533	\$ 91,584
Thrift Shop Revenue	<u>1,000</u>	<u>764</u>	<u>1,056</u>
	<u>94,533</u>	<u>94,297</u>	<u>92,640</u>
EXPENDITURE			
Thrift shop	4,000	3,877	4,421
Ferry and school snack programs	16,000	21,273	14,502
Incentive Workers Top Up	-	50	14,675
Community Events	37,500	40,491	20,996
Transfer to Recreation Centre Operations and Maintenance (R-12)	-	5,860	5,000
Transfer to Public Works (R-19)	10,000	10,000	-
Transfer to Youth Centre (R-25)	7,245	4,245	-
Transfer to Employment Placement Officer (R-30)	-	-	15,000
Transfer to Training and Employment Support Initiatives (R-32)	11,288	388	7,000
Transfer to Amlilas (R-48)	<u>8,500</u>	<u>8,500</u>	<u>11,100</u>
	<u>94,533</u>	<u>94,684</u>	<u>92,694</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	-	(387)	(54)
DEFICIT AT BEGINNING OF YEAR	<u>(3,908)</u>	<u>(3,908)</u>	<u>(3,854)</u>
DEFICIT AT END OF YEAR	<u>\$ (3,908)</u>	<u>\$ (4,295)</u>	<u>\$ (3,908)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

EMPLOYMENT PLACEMENT OFFICER

SCHEDULE R-30

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
North Vancouver Island Aboriginal Training Society	\$ 41,346	\$ 41,346	\$ 41,346
Sundry	-	-	153
Transfer from National Child Benefit (R-29)	-	-	15,000
	<u>41,346</u>	<u>41,346</u>	<u>56,499</u>
EXPENDITURE			
Salaries and benefits	48,176	44,596	48,078
Materials and supplies	1,000	1,416	1,051
Telephone	1,500	2,001	1,322
Utilities	700	468	665
Travel and training	1,500	1,074	1,456
Office rent	1,320	1,320	1,320
Janitorial services	-	1,008	828
Equipment	1,000	1,455	-
Transfer to Youth Centre (R-25)	-	37,016	-
	<u>55,196</u>	<u>90,354</u>	<u>54,720</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(13,850)	(49,008)	1,779
SURPLUS AT BEGINNING OF YEAR	<u>49,008</u>	<u>49,008</u>	<u>47,229</u>
SURPLUS AT END OF YEAR	<u>\$ 35,158</u>	<u>\$ -</u>	<u>\$ 49,008</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

COMMUNITY DEVELOPMENT

SCHEDULE R-31

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

	<u>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUE		
Recreation Centre Clothing	\$ 4,370	\$ 2,813
Christmas Hampers	15,764	3,277
Central Native Fishermen's Cooperative	2,966	2,305
Teen Centre Fundraising	5,681	9,638
Amlilas Daycare	-	80
Head Start	570	70
Lou's Scholarship Fund	-	787
Youth Sunshine Group	<u>920</u>	<u>-</u>
	<u>30,271</u>	<u>18,970</u>
EXPENDITURE		
Teen Centre	6,368	10,034
Christmas Hampers	12,577	3,390
Central Native Fishermen's Cooperative	5,296	317
Amlilas Daycare	(21)	999
Recreation Centre Clothing	-	10,844
Lou's Scholarship	-	1,393
Head Start	848	-
Transfer to Amlilas (R-48)	<u>-</u>	<u>19,000</u>
	<u>25,068</u>	<u>45,977</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	5,203	(27,007)
SURPLUS AT BEGINNING OF YEAR	<u>30,223</u>	<u>57,230</u>
SURPLUS AT END OF YEAR	<u>\$ 35,426</u>	<u>\$ 30,223</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

TRAINING AND EMPLOYMENT
SUPPORT INITIATIVES

SCHEDULE R-32

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Employment and Training (2308)	\$ 34,086	\$ 34,086	\$ 34,086
Sundry	-	2,500	-
Work Opportunity Program transfer from Social Assistance (R-27)	-	-	4,080
Transfer from National Child Benefit (R-29)	<u>11,288</u>	<u>388</u>	<u>7,000</u>
	<u>45,374</u>	<u>36,974</u>	<u>45,166</u>
EXPENDITURE			
Salaries and benefits	38,880	30,249	35,700
Materials and supplies	1,400	2,364	1,800
Equipment	500	893	1,913
Telephone	1,000	831	1,452
Utilities	500	611	665
Insurance	74	74	69
Travel and training	1,500	1,277	2,253
Repairs and maintenance	100	-	-
Rent	1,320	1,320	1,320
Janitorial services	100	92	60
Recovered by Indian and Northern Affairs Canada	<u>-</u>	<u>-</u>	<u>2,063</u>
	<u>45,374</u>	<u>37,711</u>	<u>47,295</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(737)	(2,129)
SURPLUS AT BEGINNING OF YEAR	<u>34,995</u>	<u>34,995</u>	<u>37,124</u>
SURPLUS AT END OF YEAR	<u>\$ 34,995</u>	<u>\$ 34,258</u>	<u>\$ 34,995</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

HEALTH CENTRE
OPERATIONS AND MAINTENANCE

SCHEDULE R-33

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Health Canada	\$ 60,000	\$ 60,000	\$ 60,000
Rent	36,000	36,000	36,000
Transfer from Capital Reserve (C-4)	<u>7,206</u>	<u>7,206</u>	<u>30,200</u>
	<u>103,206</u>	<u>103,206</u>	<u>126,200</u>
EXPENDITURE			
Salaries and benefits	37,263	33,998	31,176
Materials and supplies	4,000	5,940	5,474
Equipment purchases	5,000	3,139	11,802
Telephone	600	666	551
Utilities	7,000	8,453	7,920
Insurance	5,448	5,448	5,227
Repairs and maintenance	24,000	23,212	27,195
Propane	12,000	13,860	13,108
Office services	7,000	7,000	5,940
Capital Reserve Contribution (C-4)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>112,311</u>	<u>111,716</u>	<u>118,393</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(9,105)	(8,510)	7,807
DEFICIT AT BEGINNING OF YEAR	<u>(29,884)</u>	<u>(29,884)</u>	<u>(37,691)</u>
DEFICIT AT END OF YEAR	<u>\$(38,989)</u>	<u>\$(38,394)</u>	<u>\$(29,884)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

SUBSTANCE ABUSE
TREATMENT CENTRE

SCHEDULE R-34

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Health Canada			
Substance Abuse Program	\$724,358	\$724,358	\$713,653
Crisis Intervention	38,078	38,078	37,515
Province of British Columbia per diem	-	-	1,680
Association of B.C. First Nation			
Treatment Programs	-	-	3,500
Harley Wehner Memorial Fund	-	65	-
Transfer from Capital Reserve (C-4)	<u>9,282</u>	<u>10,993</u>	<u>5,000</u>
	<u>771,718</u>	<u>773,494</u>	<u>761,348</u>
EXPENDITURE			
Salaries and benefits	415,443	400,245	394,853
Materials and supplies	15,000	15,939	24,363
Equipment purchases	17,782	18,575	20,114
Telephone	7,000	7,926	6,916
Utilities	8,445	9,218	8,770
Insurance	2,300	2,006	2,265
Travel and training	18,200	19,507	11,575
Repairs and maintenance	7,000	9,604	7,562
Office services	77,172	77,172	73,008
Professional services	20,500	39,923	12,935
Food	65,000	65,732	59,256
Mental Health services	37,515	37,515	37,515
Sessional fees	10,580	13,686	9,682
Vehicle	2,000	2,918	1,682
Facility rentals	33,600	33,600	25,750
Recruitment	500	492	-
Transfer to Health Administration (R-39)	15,000	15,000	10,000
Transfer to Delegated Child Welfare (R-46)	-	500	-
Capital Reserve Contribution (C-4)	14,770	15,441	15,213
Recovered by Health Canada	<u>-</u>	<u>10</u>	<u>600</u>
	<u>767,807</u>	<u>785,009</u>	<u>722,059</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	3,911	(11,515)	39,289
SURPLUS AT BEGINNING OF YEAR	<u>81,629</u>	<u>81,629</u>	<u>42,340</u>
SURPLUS AT END OF YEAR	<u>\$ 85,540</u>	<u>\$ 70,114</u>	<u>\$ 81,629</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

CHRONIC CARE PROJECT

SCHEDULE R-35

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Inter Tribal Health Authority	\$ 20,750	\$ 20,750	\$ 73,880
Transfer from Health Administration (R-39)	<u>-</u>	<u>15,759</u>	<u>-</u>
	<u>20,750</u>	<u>36,509</u>	<u>73,880</u>
EXPENDITURE			
Salaries and benefits	16,850	16,975	34,421
Materials and supplies	900	1,089	1,196
Equipment	800	862	2,108
Telephone	500	923	609
Travel and training	700	660	12,950
Office services	-	-	7,596
Write off receivable	15,000	15,000	-
Transfer to Physician Services (R-37)	<u>1,000</u>	<u>1,000</u>	<u>15,000</u>
	<u>35,750</u>	<u>36,509</u>	<u>73,880</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(15,000)	-	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(15,000)</u>	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

DENTAL CLINIC

SCHEDULE R-36

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Health Canada	\$ 55,772	\$ 155,646	\$ 55,772
Billing revenue	558,000	559,935	510,698
Non-billable services	(15,596)	(27,705)	(33,068)
Transfer from Capital Reserve (C-4)	<u>1,400</u>	<u>1,400</u>	<u>-</u>
	<u>599,576</u>	<u>689,276</u>	<u>533,402</u>
EXPENDITURE			
Salaries and benefits	548,270	507,027	477,534
Materials and supplies	59,500	50,669	55,105
Equipment	11,650	10,320	7,951
Telephone	5,000	5,168	4,045
Utilities	4,500	4,315	4,325
Travel and training	11,000	4,427	12,734
Facility maintenance	14,000	12,810	10,479
Professional services	2,000	1,320	8,326
Bank charges	550	786	527
Recruitment	-	107	11,999
Laboratory costs	28,000	37,916	25,463
Bad debts	6,750	985	6,037
Office services	19,680	19,680	19,720
Teachergage rent	-	-	4,400
Advertising and promotion	3,500	55	382
Capital Reserve contribution (C-4)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	<u>725,400</u>	<u>666,585</u>	<u>660,027</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(125,824)	22,691	(126,625)
DEFICIT AT BEGINNING OF YEAR	<u>(413,647)</u>	<u>(413,647)</u>	<u>(287,022)</u>
DEFICIT AT END OF YEAR	<u>\$(539,471)</u>	<u>\$(390,956)</u>	<u>\$(413,647)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

PHYSICIAN SERVICES

SCHEDULE R-37

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

	<u>2007</u> <u>Budget</u>	<u>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUE			
Health Canada	\$ 250,567	\$ 250,567	\$ 250,567
MSP and sundry revenue	210,000	212,258	211,002
Vancouver Island Health Authority	5,000	5,000	5,000
Clerical support fees	6,500	6,500	6,500
Transfer from Chronic Care Project (R-35)	<u>-</u>	<u>1,000</u>	<u>15,000</u>
	<u>472,067</u>	<u>475,325</u>	<u>488,069</u>
EXPENDITURE			
Salaries and benefits	464,263	457,873	375,774
Materials and supplies	16,000	15,154	12,715
Equipment	5,000	7,005	5,957
Telephone	9,900	13,656	9,923
Duplex rent	6,200	5,843	4,335
Sundry	4,147	4,147	4,678
Professional services	9,600	7,474	8,021
Recruitment	13,365	13,365	2,790
Travel and training	3,000	2,667	2,694
Office services	29,040	29,040	29,040
Billing adjustments	4,000	6,044	4,513
Locum fee	52,000	35,205	65,637
Repairs and maintenance	<u>-</u>	<u>323</u>	<u>-</u>
	<u>616,515</u>	<u>597,796</u>	<u>526,077</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(144,448)	(122,471)	(38,008)
DEFICIT AT BEGINNING OF YEAR	<u>(304,092)</u>	<u>(304,092)</u>	<u>(266,084)</u>
DEFICIT AT END OF YEAR	<u><u>\$(448,540)</u></u>	<u><u>\$(426,563)</u></u>	<u><u>\$(304,092)</u></u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

MENTAL HEALTH

SCHEDULE R-38

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Health Canada	\$155,920	\$155,920	\$155,920
Treatment Centre fees	37,515	37,515	37,515
Forensic Psychiatric Services Commission	17,416	16,031	17,701
Sundry	-	-	2,850
	<u>210,851</u>	<u>209,466</u>	<u>213,986</u>
EXPENDITURE			
Salaries and benefits	131,502	113,761	103,125
Materials and supplies	3,000	3,308	4,995
Equipment	-	-	1,870
Telephone	1,200	1,415	1,198
Travel and training	12,000	7,384	6,454
Office services	8,000	8,000	6,000
Professional services	1,600	1,223	4,208
Community workshops	4,000	1,471	633
Recruitment	10,000	6,965	16,060
Intensive Outreach Contract	17,416	15,881	17,643
Transfer to Youth Centre (R-25)	<u>1,560</u>	<u>1,560</u>	-
	<u>190,278</u>	<u>160,968</u>	<u>162,186</u>
EXCESS OF REVENUE OVER EXPENDITURE	20,573	48,498	51,800
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>45,945</u>	<u>45,945</u>	<u>(5,855)</u>
SURPLUS AT END OF YEAR	<u>\$ 66,518</u>	<u>\$ 94,443</u>	<u>\$ 45,945</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

HEALTH ADMINISTRATION

SCHEDULE R-39

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Service Delivery (2399)	\$ -	\$ -	\$ 22,842
Health Canada	407,486	424,181	463,283
Kwakiutl District Council	64,492	64,492	64,492
Low Carb Study	42,440	61,025	-
Inter Tribal Health Authority	-	2,000	-
Sundry	-	-	2,531
Transfer from Substance Abuse Treatment Centre (R-34)	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>
	<u>529,418</u>	<u>566,698</u>	<u>563,148</u>
EXPENDITURE			
Salaries and benefits	86,598	90,700	67,792
Materials and supplies	12,000	19,049	9,048
Equipment	150	533	697
Telephone	6,600	9,908	6,629
Travel and training	5,000	2,697	5,226
Teacherage and duplex expenses	11,400	9,649	14,015
Office services	24,924	24,924	24,924
Professional services	8,000	5,871	20,195
Recruitment	-	-	14,503
Communications	7,000	4,688	7,037
Whe-La-La-U Programs	-	14,700	14,700
E-Health Project	58,000	54,232	48,460
Low Carb Study	42,440	43,822	-
Sundry	-	4,260	-
Transfer to Chronic Care Project (R-35)	<u>-</u>	<u>15,759</u>	<u>-</u>
	<u>262,112</u>	<u>300,792</u>	<u>233,226</u>
EXCESS OF REVENUE OVER EXPENDITURE	267,306	265,906	329,922
SURPLUS AT BEGINNING OF YEAR	<u>835,715</u>	<u>835,715</u>	<u>505,793</u>
SURPLUS AT END OF YEAR	<u>\$1,103,021</u>	<u>\$1,101,621</u>	<u>\$835,715</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

COMMUNITY HEALTH

SCHEDULE R-40

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Health Canada	\$208,530	\$220,630	\$227,906
Vancouver Island Health Authority	16,535	16,535	44,603
Province of British Columbia	4,000	-	4,000
Sundry	-	-	94
B.C. Centre of Excellence	-	200	677
Emergency Planning Grant	-	2,500	-
	<u>229,065</u>	<u>239,865</u>	<u>277,280</u>
EXPENDITURE			
Salaries and benefits	159,563	162,702	170,430
Materials and supplies	8,000	7,358	13,244
Nutrition supplements	13,000	12,617	17,546
Equipment	1,000	1,214	2,495
Telephone	3,800	3,871	3,789
Recreation Centre rent	-	-	2,000
Travel and training	7,000	5,101	7,762
Diabetic initiative	20,000	20,830	21,466
Office services	11,000	11,000	10,200
Professional services	2,000	3,850	2,460
Recruitment	-	1,402	-
Transfer to Amlilas (R-48)	1,500	1,500	1,500
	<u>226,863</u>	<u>231,445</u>	<u>252,892</u>
EXCESS OF REVENUE OVER EXPENDITURE	2,202	8,420	24,388
SURPLUS AT BEGINNING OF YEAR	<u>193,299</u>	<u>193,299</u>	<u>168,911</u>
SURPLUS AT END OF YEAR	<u>\$195,501</u>	<u>\$201,719</u>	<u>\$193,299</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

HOME AND COMMUNITY CARE

SCHEDULE R-41

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Care - In Home Care (2395)	\$132,810	\$132,810	\$129,435
Adult In Home Care Service Delivery (2399)	<u>23,437</u>	<u>23,437</u>	<u>-</u>
	156,247	156,247	129,435
Health Canada	173,101	173,101	173,101
Sundry	-	860	-
Vancouver Island Health Authority	<u>-</u>	<u>-</u>	<u>1,477</u>
	<u>329,348</u>	<u>330,208</u>	<u>304,013</u>
EXPENDITURE			
Salaries and benefits	236,306	252,647	208,898
Materials and supplies	7,000	7,311	9,828
Equipment	2,500	2,023	14,133
Telephone	4,000	5,867	3,496
Travel and training	4,500	3,987	3,316
Rent	6,000	6,000	12,000
Office services	33,000	33,000	31,992
Professional services	750	518	7,528
Physiotherapy/Rehabilitation	1,000	-	2,093
Vehicle expenses and insurance	7,400	6,942	4,556
Client assessments	6,000	6,000	6,000
Dr. Chalmers' Clerical Support	6,500	6,500	6,500
Recruitment	<u>1,402</u>	<u>1,402</u>	<u>-</u>
	<u>316,358</u>	<u>332,197</u>	<u>310,340</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	12,990	(1,989)	(6,327)
DEFICIT AT BEGINNING OF YEAR	<u>(37,069)</u>	<u>(37,069)</u>	<u>(30,742)</u>
DEFICIT AT END OF YEAR	<u>\$(24,079)</u>	<u>\$(39,058)</u>	<u>\$(37,069)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

PATIENT TRAVEL

SCHEDULE R-42

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Health Canada	\$215,852	\$215,852	\$215,852
Goods and Services Tax rebates	<u>-</u>	<u>2,499</u>	<u>2,844</u>
	<u>215,852</u>	<u>218,351</u>	<u>218,696</u>
EXPENDITURE			
Salaries and benefits	48,091	36,286	57,499
Telephone	1,000	821	751
Travel and training	2,133	2,088	270
Patient travel	164,328	201,542	164,950
Equipment	<u>300</u>	<u>-</u>	<u>-</u>
	<u>215,852</u>	<u>240,737</u>	<u>223,470</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(22,386)	(4,774)
DEFICIT AT BEGINNING OF YEAR	<u>(40,826)</u>	<u>(40,826)</u>	<u>(36,052)</u>
DEFICIT AT END OF YEAR	<u>\$(40,826)</u>	<u>\$(63,212)</u>	<u>\$(40,826)</u>

'NĀMĠIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

VICTIM SERVICES

SCHEDULE R-43

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Province of British Columbia	\$27,270	\$29,270	\$27,194
Sundry	<u>-</u>	<u>100</u>	<u>-</u>
	<u>27,270</u>	<u>29,370</u>	<u>27,194</u>
EXPENDITURE			
Salaries and benefits	18,916	19,313	20,993
Materials and supplies	1,300	943	2,042
Telephone	400	427	374
Travel and training	3,000	342	664
Office services	<u>2,800</u>	<u>2,800</u>	<u>2,700</u>
	<u>26,416</u>	<u>23,825</u>	<u>26,773</u>
EXCESS OF REVENUE OVER EXPENDITURE	854	5,545	421
SURPLUS AT BEGINNING OF YEAR	<u>17,018</u>	<u>17,018</u>	<u>16,597</u>
SURPLUS AT END OF YEAR	<u>\$17,872</u>	<u>\$22,563</u>	<u>\$17,018</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

HEALTH CENTRE FUNDRAISING

SCHEDULE R-44

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>2007 Actual</u>	<u>2006 Actual</u>
REVENUE		
Nobodys Perfect Child Care Fees	\$ 120	\$ 1,080
Nobodys Perfect Parenting	-	469
Stroke Recovery Group	5,411	7,125
Families Anonymous	-	30
Hilikalas	<u>-</u>	<u>100</u>
	<u>5,531</u>	<u>8,804</u>
EXPENDITURE		
Treatment Centre	-	192
Nobodys Perfect Parenting	-	368
Stroke Recovery Group	6,833	5,053
Families Anonymous	-	219
Nobodys Perfect Child Care	<u>1,140</u>	<u>60</u>
	<u>7,973</u>	<u>5,892</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(2,442)	2,912
SURPLUS AT BEGINNING OF YEAR	<u>5,584</u>	<u>2,672</u>
SURPLUS AT END OF YEAR	<u>\$ 3,142</u>	<u>\$ 5,584</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

CHILD AND FAMILY SERVICES

SCHEDULE R-45

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Province of British Columbia	<u>\$133,160</u>	<u>\$135,290</u>	<u>\$133,160</u>
EXPENDITURE			
Salaries and benefits	94,380	89,719	75,913
Materials and supplies	5,600	8,543	2,055
Equipment purchases	2,500	5,611	1,925
Telephone	2,160	2,201	3,098
Travel and training	4,720	5,095	6,281
Office rent	6,000	12,000	12,000
Office services	10,020	11,216	13,316
Nutritional supplements	5,280	1,348	8,302
Professional services	-	-	50
Workshops	<u>2,500</u>	<u>1,064</u>	<u>800</u>
	<u>133,160</u>	<u>136,797</u>	<u>123,740</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(1,507)	9,420
SURPLUS AT BEGINNING OF YEAR	<u>33,717</u>	<u>33,717</u>	<u>24,297</u>
SURPLUS AT END OF YEAR	<u>\$ 33,717</u>	<u>\$ 32,210</u>	<u>\$ 33,717</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

DELEGATED CHILD WELFARE

SCHEDULE R-46

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Operations (2373)	\$260,175	\$260,175	\$284,020
Province of British Columbia	15,762	-	5,000
Rent revenue	6,000	13,000	12,000
Sundry	-	5,465	-
Donations and Fundraising	-	1,750	-
Transfer from Substance Abuse Treatment Centre (R-34)	-	500	-
	<u>281,937</u>	<u>280,890</u>	<u>301,020</u>
EXPENDITURE			
Salaries and benefits	147,549	138,127	93,898
Materials and supplies	5,000	6,342	7,460
Equipment	3,000	6,026	12,597
Telephone	4,080	3,023	3,274
Utilities	5,250	3,990	2,189
Insurance	2,370	2,370	2,307
Travel and training	27,500	21,344	18,176
Repairs and maintenance	4,000	4,546	5,729
Office services	23,000	23,000	21,996
Professional services	10,000	9,018	19,441
Community Outreach	2,300	5,054	9,341
Recruitment	-	-	4,505
Foster parents	10,200	-	-
Renovations	30,000	13,500	-
Capital Reserve Contribution (C-4)	5,000	5,000	3,750
	<u>279,249</u>	<u>241,340</u>	<u>204,663</u>
EXCESS OF REVENUE OVER EXPENDITURE	2,688	39,550	96,357
SURPLUS AT BEGINNING OF YEAR	<u>208,276</u>	<u>208,276</u>	<u>111,919</u>
SURPLUS AT END OF YEAR	<u>\$210,964</u>	<u>\$247,826</u>	<u>\$208,276</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

ABORIGINAL INFANT
DEVELOPMENT PROGRAM

SCHEDULE R-47

In February 2007, 'Namgis received provincial funding to draft a proposal to provide Infant Development services to aboriginals on Northern Vancouver Island. The proposal will be completed next year.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Province of British Columbia	\$35,000	\$35,000	\$ -
EXPENDITURE			
Salaries and benefits	3,440	2,581	-
Materials and supplies	5,000	81	-
Equipment	5,000	1,089	-
Telephone	500	29	-
Travel and training	10,000	405	-
Rent	1,000	1,000	-
Office services	1,750	1,750	-
Sundry	2,500	-	-
Recruitment	2,000	883	-
Workshops/Public sessions	3,500	-	-
	<u>34,690</u>	<u>7,818</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	310	27,182	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 310</u>	<u>\$ 27,182</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

AMLILAS

SCHEDULE R-48

Two infant development programs are run out of the Amlilas building. The Head Start program operates four mornings a week and is for children who are between one and three years old. Parents learn parenting skills and about nutrition, culture and active play. The Amlilas playgroup is a licensed afternoon daycare for children three to five years old.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Health Canada	\$183,044	\$183,044	\$203,044
Province of British Columbia	25,000	40,577	83,024
North Vancouver Island Aboriginal Training Society	84,000	84,000	56,000
Sundry	-	875	-
Rent	-	-	6,980
Work Opportunity Program transfer from Social Assistance (R-27)	7,277	4,224	12,800
Transfer from National Child Benefit (R-29)	8,500	8,500	11,100
Transfer from Community Development (R-31)	-	-	19,000
Transfer from Community Health (R-40)	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	<u>309,321</u>	<u>322,720</u>	<u>393,448</u>
EXPENDITURE			
Salaries and benefits	222,454	240,943	206,988
Materials and supplies	8,000	7,475	11,774
Equipment purchases	3,000	1,859	425
Telephone	2,100	1,475	2,001
Utilities	3,500	3,271	3,115
Insurance	2,256	2,256	2,140
Travel and training	8,000	9,787	7,438
Repairs and maintenance	1,500	1,674	2,897
Office services	15,000	15,000	21,000
Cultural expenses	700	491	-
Food	3,000	5,637	2,164
Rent	-	-	6,980
Child Care Provider training	-	-	3,433
Playground upgrading	5,822	5,860	54,135
Nutritional supplements	20,000	17,340	26,261
Vehicle expenses	5,000	4,819	4,261
Capital Reserve Contribution (C-4)	5,000	5,000	4,000
Recovered by Province of British Columbia	<u>-</u>	<u>-</u>	<u>20,457</u>
	<u>305,332</u>	<u>322,887</u>	<u>379,469</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	3,989	(167)	13,979
DEFICIT AT BEGINNING OF YEAR	<u>(24,440)</u>	<u>(24,440)</u>	<u>(38,419)</u>
DEFICIT AT END OF YEAR	<u>\$(20,451)</u>	<u>\$(24,607)</u>	<u>\$(24,440)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

FORESTRY CREW

SCHEDULE R-49

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Canfor - Western Forest Products	\$ 25,000	\$ 28,748	\$ 15,520
British Columbia Ferries	3,100	3,179	-
Cascadia	-	-	1,740
Truck rental fees	-	-	6,000
Timberwest	-	2,775	-
	<u>28,100</u>	<u>34,702</u>	<u>23,260</u>
EXPENDITURE			
Salaries and benefits	12,250	19,895	11,462
Materials and supplies	100	110	2,227
Equipment	-	-	495
Truck expenses	6,750	5,666	8,978
Professional services	7,500	7,320	2,850
Ferry tickets	1,500	1,523	1,332
	<u>28,100</u>	<u>34,514</u>	<u>27,344</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	188	(4,084)
DEFICIT AT BEGINNING OF YEAR	<u>(6,084)</u>	<u>(6,084)</u>	<u>(2,000)</u>
DEFICIT AT END OF YEAR	<u>\$ (6,084)</u>	<u>\$ (5,896)</u>	<u>\$ (6,084)</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
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YUKUSAM HERITAGE SOCIETY

SCHEDULE R-50

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Commercial lease fees	\$ 1,000	\$ 1,800	\$ 1,000
EXPENDITURE			
Travel and training	-	-	5,945
Professional services	-	-	35,000
Materials and supplies	-	-	410
Insurance	7,750	7,750	7,750
Head lease fee to Province of British Columbia	<u>-</u>	<u>-</u>	<u>2,143</u>
	<u>7,750</u>	<u>7,750</u>	<u>51,248</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(6,750)	(5,950)	(50,248)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(14,356)</u>	<u>(14,356)</u>	<u>35,892</u>
DEFICIT AT END OF YEAR	<u>\$(21,106)</u>	<u>\$(20,306)</u>	<u>\$(14,356)</u>

'NaMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

ECO-TOURISM PROJECT

SCHEDULE R-51

In the summer and fall of 2006 a crew built two cabins, one at Vernon Lake and one on Ksuiladas Island, and a shelter on Cormorant Island to re-establish 'Namgis sovereignty and for the use of 'Namgis staff and members.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Community Economic Development			
Technical Assistance Program	\$ -	\$ -	\$ 75,000
North Vancouver Island Aboriginal			
Training Society	48,100	39,290	47,515
Sundry	-	100	-
Transfer from Forest and Range Agreement (R-54)	<u>57,500</u>	<u>69,029</u>	<u>39,810</u>
	<u>105,600</u>	<u>108,419</u>	<u>162,325</u>
EXPENDITURE			
Salaries and benefits	38,080	36,840	48,262
Construction materials and supplies	33,000	32,377	47,395
Equipment rentals and purchases	5,000	4,596	8,663
Training	500	2,905	7,994
Transportation	19,500	16,148	16,112
Contractors	2,500	4,313	23,078
Project management	1,000	6,267	2,176
Carving	-	-	1,600
Food	4,000	4,473	5,650
Opening ceremony	-	-	1,395
Design	<u>500</u>	<u>500</u>	<u>-</u>
	<u>104,080</u>	<u>108,419</u>	<u>162,325</u>
EXCESS OF REVENUE OVER EXPENDITURE	1,520	-	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

CAMPSITE MANAGEMENT

SCHEDULE R-52

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Province of British Columbia	\$ -	\$ -	\$ 6,500
Shell Canada	2,500	2,500	2,500
Campsite fees	<u>-</u>	<u>-</u>	<u>1,805</u>
	<u>2,500</u>	<u>2,500</u>	<u>10,805</u>
EXPENDITURE			
Salaries and benefits	120	320	3,580
Materials and supplies	1,666	1,680	3,074
Equipment	-	-	50
Boat rental	-	-	1,817
Picnic tables	-	-	234
Insurance	225	-	225
Travel	171	171	183
Utilities	-	-	1,011
Food	<u>151</u>	<u>251</u>	<u>-</u>
	<u>2,333</u>	<u>2,422</u>	<u>10,174</u>
EXCESS OF REVENUE OVER EXPENDITURE	167	78	631
DEFICIT AT BEGINNING OF YEAR	<u>(18,943)</u>	<u>(18,943)</u>	<u>(19,574)</u>
DEFICIT AT END OF YEAR	<u>\$(18,776)</u>	<u>\$(18,865)</u>	<u>\$(18,943)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

FISHERIES ACTIVITIES

SCHEDULE R-53

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Fisheries and Oceans Canada			
Aboriginal Fisheries Strategy	\$172,659	\$172,659	\$171,061
Consultation	5,000	5,000	-
Treaty Process chargebacks	65,000	65,000	51,925
Ecotrust	20,000	-	2,500
Commercial fishing license fees	59,836	59,836	63,818
Mussel sampling fees	8,472	17,556	7,160
Simon Fraser University	-	7,087	-
Transfer from Natural Resources (R-56)	-	-	14,500
	<u>330,967</u>	<u>327,138</u>	<u>310,964</u>
EXPENDITURE			
Salaries and benefits	148,904	157,120	126,766
Materials and supplies	2,500	2,210	2,247
Equipment purchases	60,000	58,172	88,835
Telephone	2,500	2,252	583
Travel and training	15,000	12,525	8,640
Truck expenses and fuel	1,400	1,282	4,706
Professional services	265	6,265	11,293
Ferry tickets	1,200	773	472
Contribution to license purchase fund	-	34,227	44,447
Fishery related fees	2,200	2,153	4,585
Food fishery charter	10,000	10,000	3,354
Boat fuel and other costs	26,000	32,204	3,880
Counting tower	-	-	10,000
Community meetings	15,000	12,574	-
Recruitment	-	3,907	-
	<u>284,969</u>	<u>335,664</u>	<u>309,808</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	45,998	(8,526)	1,156
SURPLUS AT BEGINNING OF YEAR	<u>1,156</u>	<u>1,156</u>	<u>-</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 47,154</u>	<u>\$ (7,370)</u>	<u>\$ 1,156</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

FOREST AND RANGE AGREEMENT

SCHEDULE R-54

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Province of British Columbia	<u>\$ 760,872</u>	<u>\$ 760,872</u>	<u>\$ 760,872</u>
EXPENDITURE			
Signing ceremonies - Brookfield Power Corporation	-	-	9,010
Transfer to Orca Sand and Gravel Project (R-64)	-	-	495,000
Transfer to Net Loft and Breakwater (R-21)	-	18,500	-
Transfer to Eco-Tourism Project (R-51)	57,500	69,029	39,810
Transfer to Forestry Activities (R-55)	210,000	93,908	92,000
Transfer to Natural Resources (R-56)	45,000	-	-
Transfer to Enhanced Chum Project (R-57)	120,000	63,011	152,050
Transfer to Watershed Restoration Projects (R-59)	36,333	36,333	-
Transfer to Gwa'ni Hatchery (R-60)	-	60,149	-
Transfer to Capital Projects (C-3)	<u>-</u>	<u>130,000</u>	<u>-</u>
	<u>468,833</u>	<u>470,930</u>	<u>787,870</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	292,039	289,942	(26,998)
SURPLUS AT BEGINNING OF YEAR	<u>338,319</u>	<u>338,319</u>	<u>365,317</u>
SURPLUS AT END OF YEAR	<u>\$ 630,358</u>	<u>\$ 628,261</u>	<u>\$ 338,319</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

FORESTRY ACTIVITIES

SCHEDULE R-55

Under the Forest and Range Agreement (R-54), the Nation secured rights to harvest 410,000 cubic metres of timber. In 2007 the Nation set up Atli Resources Limited Partnership and began working with a consulting firm to apply for a forestry license and to identify areas suitable to harvest profitably.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Canadian Forestry Service	\$ 25,000	\$ 25,000	\$ 25,000
Transfer from Forest and Range Agreement (R-54)	<u>210,000</u>	<u>93,908</u>	<u>92,000</u>
	<u>235,000</u>	<u>118,908</u>	<u>117,000</u>
EXPENDITURE			
Salaries and benefits	73,051	67,491	31,125
Equipment purchases	-	-	45,002
Truck expenses and fuel	5,000	2,211	113
District Lot 6 management plan	150	291	25,404
Timber Supply Area tenure assessment	25,000	-	15,352
Tree Farm License tenure assessment	13,389	10,782	-
Materials and supplies	-	20	-
Professional services	10,000	29,049	-
Property taxes	<u>10,000</u>	<u>9,064</u>	<u>-</u>
	<u>136,590</u>	<u>118,908</u>	<u>116,996</u>
EXCESS OF REVENUE OVER EXPENDITURE	98,410	-	4
DEFICIT AT BEGINNING OF YEAR	<u>(651)</u>	<u>(651)</u>	<u>(655)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 97,759</u>	<u>\$ (651)</u>	<u>\$ (651)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

NATURAL RESOURCES

SCHEDULE R-56

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Sundry revenue	\$ 3,000	\$ 2,947	-
Boat rental fees	-	-	4,400
Equipment rental fees	-	-	3,000
Ecotrust	-	-	28,300
Project management fees	4,000	4,009	1,139
Treaty Process chargebacks	21,000	21,000	-
Transfer from Treaty Related Measures (R-13)	-	5,140	-
Transfer from 'Namgis Administration (R-14)	-	-	25,000
Transfer from Forest and Range Agreement (R-54)	<u>45,000</u>	<u>-</u>	<u>-</u>
	<u>73,000</u>	<u>33,096</u>	<u>61,839</u>
EXPENDITURE			
Salaries and benefits	30,368	41,695	32,572
Materials and supplies	-	142	139
Equipment	500	393	55,729
Boat rental, fuel and other costs	750	688	5,102
Ferry tickets	50	26	13
Archaeologist	-	-	5,161
Recruitment	-	-	3,264
Climate Change Conference	2,000	1,910	-
Transfer to Fisheries Activities (R-53)	-	-	14,500
Capital Reserve Contribution (C-4)	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>33,668</u>	<u>44,854</u>	<u>121,480</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	39,332	(11,758)	(59,641)
SURPLUS AT BEGINNING OF YEAR	<u>38,329</u>	<u>38,329</u>	<u>97,970</u>
SURPLUS AT END OF YEAR	<u>\$ 77,661</u>	<u>\$ 26,571</u>	<u>\$ 38,329</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

ENHANCED CHUM PROJECT

SCHEDULE R-57

Using funds from the Forest and Range Agreement, the Nation plans to raise chum salmon production at the Gwa'ni hatchery from two million to ten million per year. Four million eggs were taken in 2007. To increase brood stock capture success, in 2006 a special chum attraction channel was built adjacent to the hatchery.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Fish sales	\$ -	\$ -	\$ 2,760
Transfer from Forest and Range Agreement (R-54)	<u>120,000</u>	<u>63,011</u>	<u>152,050</u>
	<u>120,000</u>	<u>63,011</u>	<u>154,810</u>
EXPENDITURE			
Salaries and benefits	-	-	47,712
Incubators, headers and substrate	250	241	63,939
Hyab truck modifications	750	680	783
Truck rental	-	-	11,214
Seine charter for broodstock	9,900	9,841	10,500
Stock assessment costs	-	-	5,167
Broodstock channel designs and permits	45,000	44,726	-
Fish food	-	-	7,200
Utilities	-	-	7,500
Pump maintenance	500	476	767
Sundry	<u>-</u>	<u>-</u>	<u>105</u>
	<u>56,400</u>	<u>55,964</u>	<u>154,887</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	63,600	7,047	(77)
DEFICIT AT BEGINNING OF YEAR	<u>(7,020)</u>	<u>(7,020)</u>	<u>(6,943)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 56,580</u>	<u>\$ 27</u>	<u>\$ (7,020)</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

NIMPKISH WATERSHED
STEWARDSHIP PROJECT

SCHEDULE R-58

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Pacific Salmon Foundation	\$24,877	\$24,877	\$25,000
Transfer from Watershed Restoration Projects (R-59)	<u>10,841</u>	<u>9,807</u>	<u>6,294</u>
	<u>35,718</u>	<u>34,684</u>	<u>31,294</u>
EXPENDITURE			
Bad debt expense	-	-	2,500
Travel	600	58	-
Pacific Salmon Foundation claim write-down	-	-	3,677
Professional services	6,500	7,028	24,327
Adult Assessment Program	17,000	16,904	-
Steelhead swim	3,500	-	-
Sockeye costs	14,000	-	-
Transfer to Watershed Restoration Projects (R-59)	<u>-</u>	<u>-</u>	<u>3,284</u>
	<u>41,600</u>	<u>23,990</u>	<u>33,788</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(5,882)	10,694	(2,494)
SURPLUS AT BEGINNING OF YEAR	<u>7,673</u>	<u>7,673</u>	<u>10,167</u>
SURPLUS AT END OF YEAR	<u>\$ 1,791</u>	<u>\$ 18,367</u>	<u>\$ 7,673</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

WATERSHED RESTORATION PROJECTS

SCHEDULE R-59

The Nimpkish Resource Management Board oversees projects that protect, restore and enhance fish habitat in the Nation's traditional territory. In 2007 the Board funded lake fertilization, lake and stream stock assessments, Chinook Tagging and other related projects.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Pacific Salmon Foundation	\$ -	\$ -	\$ 95,000
Fisheries and Oceans Canada	-	-	5,971
Canadian Forest Products	31,528	27,149	30,654
Pacific Salmon Commission	1,031	1,031	-
Transfer from Forest and Range Agreement (R-54)	36,333	36,333	-
Transfer from Nimpkish Watershed Stewardship Project (R-58)	<u>-</u>	<u>-</u>	<u>3,284</u>
	<u>68,892</u>	<u>64,513</u>	<u>134,909</u>
EXPENDITURE			
Salaries and benefits	4,000	-	48,474
Materials and supplies	1,500	-	-
Equipment purchases	-	-	3,940
Travel and vehicle	-	-	5,748
Contractors	36,333	36,333	42,764
Vernon Lake Fertilization Application	-	27,149	25,468
Fertilizer	24,994	-	-
Dry suit rental	-	-	2,730
Transfer to Nimpkish Watershed Stewardship Project (R-58)	<u>10,841</u>	<u>9,807</u>	<u>6,294</u>
	<u>77,668</u>	<u>73,289</u>	<u>135,418</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(8,776)	(8,776)	(509)
SURPLUS AT BEGINNING OF YEAR	<u>8,776</u>	<u>8,776</u>	<u>9,285</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,776</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

GWA'NI HATCHERY

SCHEDULE R-60

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Fisheries and Oceans Canada	\$321,934	\$321,934	\$321,934
Nimpkish Resource Management Board Projects	41,898	44,053	86,360
Sundry	-	2,474	-
Work Opportunity Program Transfer from Social Assistance (R-27)	-	-	10,044
Transfer from Forest and Range Agreement (R-54)	<u>-</u>	<u>60,149</u>	<u>-</u>
	<u>363,832</u>	<u>428,610</u>	<u>418,338</u>
EXPENDITURE			
Salaries and benefits	248,453	254,349	276,120
Equipment purchases	400	398	5,210
Telephone	3,200	2,380	3,177
Utilities	29,500	34,028	18,941
Insurance and fire protection	11,500	11,844	12,324
Travel	1,200	1,292	365
Repairs and maintenance	15,000	16,099	14,585
Vehicle expenses	43,115	49,834	43,557
Office services	11,400	11,400	11,400
Food for personnel	6,000	5,327	5,902
Hatchery supplies	10,000	12,732	11,996
Dry suit rental	2,000	2,286	2,747
Fish food	500	9,590	4,609
Seine boat charter	3,700	3,648	800
Boat and trailer expenses	7,000	7,305	9,996
Sundry	-	76	-
Ferry tickets	6,500	5,407	-
Fuel - Generator	<u>500</u>	<u>615</u>	<u>-</u>
	<u>399,968</u>	<u>428,610</u>	<u>421,729</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(36,136)	-	(3,391)
SURPLUS AT BEGINNING OF YEAR	<u>408</u>	<u>408</u>	<u>3,799</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$(35,728)</u>	<u>\$ 408</u>	<u>\$ 408</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

SECTORAL INVENTORY AND
ECONOMIC FEASIBILITY STUDIES

SCHEDULE R-61

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

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Government of Canada	\$ 61,500	\$ 49,000	\$ -
Province of British Columbia	<u>61,500</u>	<u>25,000</u>	<u>-</u>
	<u>123,000</u>	<u>74,000</u>	<u>-</u>
EXPENDITURE			
Aerial survey	4,000	2,285	-
Consultants	75,000	32,158	-
Project Manager	5,000	-	-
Project Administration	8,000	-	-
GIS staff	10,000	-	-
Topographic mapping	10,000	31,505	-
Researcher	6,000	3,937	-
Community consultations	<u>5,000</u>	<u>2,619</u>	<u>-</u>
	<u>123,000</u>	<u>72,504</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	1,496	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ 1,496</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

SPECIES AT RISK

SCHEDULE R-62

Environment Canada provided funding to allow the Nation to study environmental impacts on local abalone and orca whale populations. The project involves participating in a conference on abalone management in Bamfield, BC and creating a trail on Hanson Island that enables detailed observation of orca whale behaviour in Johnstone Strait.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Fisheries & Oceans Canada	<u>\$ 23,300</u>	<u>\$ 23,300</u>	<u>\$ -</u>
EXPENDITURE			
Salaries and benefits	5,750	1,440	-
Materials and supplies	170	157	-
Travel	-	5,251	-
Professional services	4,500	4,819	-
Food	2,070	446	-
Boat fuel	<u>10,810</u>	<u>439</u>	<u>-</u>
	<u>23,300</u>	<u>12,552</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	10,748	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ 10,748</u></u>	<u><u>\$ -</u></u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

PROVINCIAL PARKS

SCHEDULE R-63

In 2006 the Nation signed a Park Management Agreement with B.C. Parks. The Agreement specifies that B.C. and the Nation will jointly plan and manage five Provincial Parks located in 'Namgis territory. The Nation now manages Schoen Lake Provincial Park Campground, which involves the stationing of a full-time campground facility operator at Schoen Lake for three months of the year.

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Province of British Columbia	\$ 6,680	\$ 10,000	\$ -
Campsite fees	<u>3,700</u>	<u>3,709</u>	<u>-</u>
	<u>10,380</u>	<u>13,709</u>	<u>-</u>
EXPENDITURE			
Salaries and benefits	8,905	8,873	-
Materials and supplies	850	828	-
Insurance	744	744	-
Travel	150	151	-
Office services	-	7,000	-
Grease trail maintenance	<u>1,050</u>	<u>1,049</u>	<u>-</u>
	<u>11,699</u>	<u>18,645</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(1,319)	(4,936)	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$ (1,319)</u>	<u>\$ (4,936)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

ORCA SAND AND GRAVEL PROJECT

SCHEDULE R-64

In April 2005 the Nation and Polaris Minerals Corporation formed the Orca Sand & Gravel (OSG) Limited Partnership (LP). The LP began constructing the OSG pit and marine loading facility in February 2006 and the first shipment of product was made in March 2007. The gravel pit is adjacent to the Cluxewe River. Salary costs for 'Namgis members hired temporarily by OSG are shown on this schedule. (See also Note 5)

	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE		
Indian and Northern Affairs Canada		
Community Economic Opportunity Program (4166)	\$ -	\$ 495,000
Administration fees	3,413	2,613
L. Ambers Scholarship Fund	5,000	-
Polaris cost recoveries	69,957	65,198
Transfer from Forest and Range Agreement (R-54)	<u>-</u>	<u>495,000</u>
	78,370	1,057,811
Share of loss - Orca Sand & Gravel Limited Partnership	<u>(250,447)</u>	<u>(150,563)</u>
	<u>(172,077)</u>	<u>907,248</u>
EXPENDITURES		
Salaries and benefits	34,132	26,037
Travel and training	7,543	5,039
Environmental Assessment Consultant	-	3,497
Professional services	28,120	30,891
Equity contributions	-	990,000
Community consultation	-	3,300
Materials and supplies	51	1,744
Equipment and repairs and maintenance	47	478
Telephone	638	1,155
L. Ambers Scholarship expenses	5,000	-
Sundry	<u>303</u>	<u>-</u>
	<u>75,834</u>	<u>1,062,141</u>
DEFICIENCY OF REVENUE OVER EXPENDITURES	(247,911)	(154,893)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(153,459)</u>	<u>1,434</u>
DEFICIT AT END OF YEAR	<u><u>\$ (401,370)</u></u>	<u><u>\$ (153,459)</u></u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

TREATY PROCESS

SCHEDULE R-65

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).

	2007 Budget	2007 Actual	2006 Actual
REVENUE			
Canada - loan	\$ 671,576	\$ 671,576	\$ 622,800
British Columbia Treaty Commission contribution	<u>197,894</u>	<u>197,894</u>	<u>155,700</u>
	<u>869,470</u>	<u>869,470</u>	<u>778,500</u>
EXPENDITURE			
Salaries and benefits	333,027	331,618	281,916
Materials and supplies	7,200	4,819	6,090
Equipment purchases	3,600	8,817	19,108
Telephone	2,500	2,353	2,070
Travel, training and honoraria	82,600	85,971	74,969
Office rent	6,000	6,000	6,000
Office services	58,020	58,020	58,020
Assemblies, workshops, communication	100,000	37,880	49,706
Research Contracts	217,150	166,533	101,877
Legal	42,500	60,584	4,786
Professional services	15,750	19,838	4,750
Winalagalis Treaty Group recovery	-	-	(1,498)
Council and Advisory Committee travel and honoraria	117,500	104,130	74,882
Negotiations - other costs	<u>12,400</u>	<u>5,899</u>	<u>3,738</u>
	<u>998,247</u>	<u>892,462</u>	<u>686,414</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE BEFORE UNDERNOTED	(128,777)	(22,992)	92,086
LOAN PAYABLE - CANADA (Note 11)	<u>(671,576)</u>	<u>(671,576)</u>	<u>(622,800)</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(800,353)	(694,568)	(530,714)
DEFICIT AT BEGINNING OF YEAR	<u>(2,617,439)</u>	<u>(2,617,439)</u>	<u>(2,086,725)</u>
DEFICIT AT END OF YEAR	<u>\$(3,417,792)</u>	<u>\$(3,312,007)</u>	<u>\$(2,617,439)</u>

NAMGIS FIRST NATION
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2007

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit) March 31, 2006	March 31, 2007
CAPITAL FUNDS						
Revolving Housing Fund	C-1	\$ 558,595	\$ 678,352	\$ (119,757)	\$ 612,447	\$ 492,690
T'lisalagi'lakw School - Capital Expenditures	C-2	9,392	5,380	4,012	7,930	11,942
Capital Projects	C-3	245,375	204,003	41,372	-	41,372
Capital Reserve	C-4	168,441	132,599	35,842	600,307	636,149
Total Capital Funds		<u>\$ 981,803</u>	<u>\$ 1,020,334</u>	<u>\$ (38,531)</u>	<u>\$ 1,220,684</u>	<u>\$ 1,182,153</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

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.

	2007 <u>Budget</u>	2007 <u>Actual</u>	2006 <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Housing (4390)	\$ 136,924	\$ 136,924	\$ -
Recovery from First Nation Members	333,148	315,621	292,221
Triplex rent	6,000	8,580	8,580
Duplex rent	9,444	12,648	10,962
Houses rent	34,520	38,535	36,894
Yalis apartments rent	34,740	34,789	31,572
Interest and sundry	<u>17,477</u>	<u>11,498</u>	<u>33,571</u>
	<u>572,253</u>	<u>558,595</u>	<u>413,800</u>
EXPENDITURE			
Construction costs			
New houses	388,160	377,117	318,038
Major repair projects	100,000	23,152	110,408
Duplex repairs and maintenance	4,000	7,486	2,503
Rental houses repairs and maintenance	12,000	33,977	63,049
Triplex repairs and maintenance	4,000	1,946	1,715
Yalis apartments repairs and maintenance	40,000	13,991	58,361
Professional services	2,500	2,450	2,385
Insurance	64,989	56,762	51,780
House assessments	300	-	600
Office services	52,000	41,017	53,013
Sundry	4,500	18,099	4,862
Land purchase	-	45,355	-
Bad debts	-	28,000	5,000
Contribution to ("Old") Social Housing Program	<u>-</u>	<u>29,000</u>	<u>-</u>
	<u>672,449</u>	<u>678,352</u>	<u>671,714</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(100,196)	(119,757)	(257,914)
SURPLUS AT BEGINNING OF YEAR	<u>612,447</u>	<u>612,447</u>	<u>870,361</u>
SURPLUS AT END OF YEAR	<u>\$ 512,251</u>	<u>\$ 492,690</u>	<u>\$ 612,447</u>

COMMITMENTS (Note 16)

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Fit up of education facilities (4347)	\$ 7,650	\$ 7,650	\$ 7,950
Province of British Columbia	-	1,742	2,226
First Nations Education Steering Committee	<u>-</u>	<u>-</u>	<u>2,525</u>
	7,650	9,392	12,701
EXPENDITURE			
Equipment purchases	<u>7,650</u>	<u>5,380</u>	<u>18,902</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	4,012	(6,201)
SURPLUS AT BEGINNING OF YEAR	<u>7,930</u>	<u>7,930</u>	<u>14,131</u>
SURPLUS AT END OF YEAR	<u>\$ 7,930</u>	<u>\$ 11,942</u>	<u>\$ 7,930</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2007

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Wastewater - capital (4226)	\$ -	\$ -	\$ 411,600
Fire protection (4240)	-	-	425,000
Add: Deferred revenue at beginning of year	141,863	141,863	26,488
Less: Deferred revenue at end of year	<u>(26,488)</u>	<u>(26,488)</u>	<u>(141,863)</u>
	115,375	115,375	721,225
Transfer from Forest and Range Agreement (R-54)	<u>100,343</u>	<u>130,000</u>	<u>-</u>
	<u>215,718</u>	<u>245,375</u>	<u>721,225</u>
EXPENDITURE			
Wastewater plant construction	-	-	119,076
Fire truck and equipment	115,375	115,375	309,625
New Administration Building construction	130,000	88,628	-
Transfer to Sewage Treatment Plant			
Operations and Maintenance (R-18)	<u>-</u>	<u>-</u>	<u>27,600</u>
	<u>245,375</u>	<u>204,003</u>	<u>456,301</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(29,657)	41,372	264,924
DEFICIT AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(264,924)</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u><u>\$(29,657)</u></u>	<u><u>\$ 41,372</u></u>	<u><u>\$ -</u></u>

'NAMGIS FIRST NATION
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2007

CAPITAL RESERVE

SCHEDULE C-4

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>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Capital Reserve contributions			
School Operation and Maintenance (R-3)	\$ 25,000	\$ 25,000	\$ 18,000
School Bus (R-5)	10,000	10,000	10,000
Recreation Centre Operations and Maintenance (R-12)	7,500	7,500	7,500
'Namgis Buildings (R-17)	15,000	15,000	15,000
Sewage Treatment Plant Operations and Maintenance (R-18)	30,000	30,000	30,000
Public Works (R-19)	34,500	34,500	34,500
Health Centre Operations and Maintenance (R-33)	10,000	10,000	10,000
Substance Abuse Treatment Centre (R-34)	14,770	15,441	15,213
Dental Clinic (R-36)	11,000	11,000	11,000
Delegated Child Welfare (R-46)	5,000	5,000	3,750
Amlilas (R-48)	-	5,000	4,000
Natural Resources (R-56)	-	-	5,000
	<u>162,770</u>	<u>168,441</u>	<u>163,963</u>
EXPENDITURE			
Transfer to School Operation and Maintenance (R-3)	64,800	57,000	-
Transfer to Public Works (R-19)	40,000	56,000	68,000
Transfer to Health Centre Operations and Maintenance (R-33)	7,206	7,206	30,200
Transfer to Substance Abuse Treatment Centre (R-34)	8,239	10,993	5,000
Transfer to Dental Clinic (R-36)	1,400	1,400	-
	<u>121,645</u>	<u>132,599</u>	<u>103,200</u>
EXCESS OF REVENUE OVER EXPENDITURE	41,125	35,842	60,763
SURPLUS AT BEGINNING OF YEAR	<u>600,307</u>	<u>600,307</u>	<u>539,544</u>
SURPLUS AT END OF YEAR	<u>\$641,432</u>	<u>\$636,149</u>	<u>\$600,307</u>
ACCUMULATED CONTRIBUTIONS BY ASSET ARE AS FOLLOWS:			
School Operation and Maintenance (R-3)		\$130,000	\$162,000
School Bus (R-5)		50,000	40,000
Recreation Centre (R-12)		45,000	37,500
'Namgis Buildings (R-17)		75,000	60,000
Sewage Treatment Plant (R-18)		85,500	55,500
Public Works (R-19)		36,500	58,000
Infant Development (R-27)		19,000	14,000
Health Centre (R-33)		45,414	42,620
Delegated Child Welfare (R-37)		16,250	11,250
Substance Abuse Treatment Centre (R-38)		74,885	70,437
Dental Clinic (R-40)		53,600	44,000
Natural Resources (R-56)		5,000	5,000
		<u>\$636,149</u>	<u>\$600,307</u>

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

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2007

"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.

ASSETS	<u>2007</u>	<u>2006</u>
CURRENT ASSETS		
Cash	\$ 72,573	\$ 33,588
Accounts receivable	<u>8,073</u>	<u>5,408</u>
	80,646	38,996
RESTRICTED CASH AND DEPOSITS		
Replacement reserve fund (Note 3)	187,683	227,562
CAPITAL ASSETS (Note 8)	<u>630,456</u>	<u>684,276</u>
	<u>\$ 898,785</u>	<u>\$ 950,834</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 83,043	\$ 62,808
Current portion of long-term debt (Note 11)	<u>57,000</u>	<u>56,000</u>
	140,043	118,808
LONG-TERM DEBT (Note 11)	<u>391,950</u>	<u>446,770</u>
	<u>531,993</u>	<u>565,578</u>
FUNDED RESERVES		
REPLACEMENT RESERVE (Note 3)	<u>187,683</u>	<u>227,562</u>
FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 12)	210,507	181,507
DEFICIT	<u>(31,398)</u>	<u>(23,813)</u>
	<u>179,109</u>	<u>157,694</u>
	<u>\$ 898,785</u>	<u>\$ 950,834</u>

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

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT
YEAR ENDED MARCH 31, 2007

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Rental Revenue			
Income tested	\$ 71,403	\$ 62,073	\$ 73,404
Canada Mortgage and Housing Corporation			
Subsidy	34,497	38,786	28,538
Interest	<u>-</u>	<u>-</u>	<u>1</u>
	<u>105,900</u>	<u>100,859</u>	<u>101,943</u>
EXPENDITURE			
Administration	7,100	7,235	7,100
Allocation to Replacement Reserve	16,411	15,111	16,411
Amortization	59,670	53,820	56,185
Insurance	6,398	4,931	6,398
Maintenance and repairs	10,300	2,164	1,865
Mortgage interest	28,080	22,583	26,345
Audit fees	<u>2,160</u>	<u>2,600</u>	<u>3,005</u>
	<u>130,119</u>	<u>108,444</u>	<u>117,309</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR	(24,219)	(7,585)	(15,366)
DEFICIT AT BEGINNING OF YEAR	<u>(23,813)</u>	<u>(23,813)</u>	<u>(8,447)</u>
DEFICIT AT END OF YEAR	<u>\$(48,032)</u>	<u>\$(31,398)</u>	<u>\$(23,813)</u>

FEDERAL ASSISTANCE PAYMENTS (Note 14)

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

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2007

	<u>2007</u>		<u>2006</u>	
REPLACEMENT RESERVE				
Balance at beginning of year				
Principal	\$227,562		\$233,034	
Interest	<u>-</u>	\$227,562	<u>4,077</u>	\$237,111
Interest income for the year		4,585		1,894
Allocation from operations for the year		15,111		16,411
Expenditure for the year for major repairs		(59,575)		(27,854)
Balance at end of year				
Principal	187,683		227,562	
Interest	<u>-</u>		<u>-</u>	
		<u>\$187,683</u>		<u>\$227,562</u>
SUBSIDY SURPLUS RESERVE				
Balance at beginning of year				
Principal	\$ -		\$ -	
Interest	<u>-</u>	\$ -	-	\$ -
Allocation from operations for the year		-		-
Transfer to operations for the year		-		-
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, 2007

"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.

ASSETS	<u>2007</u>	<u>2006</u>
CURRENT ASSETS		
Cash	\$ 15,036	\$ 20,804
Accounts receivable	<u>4,278</u>	<u>2,068</u>
	<u>19,314</u>	<u>22,872</u>
RESTRICTED CASH AND DEPOSITS		
Replacement reserve fund (Note 3)	20,156	13,518
Operating reserve fund (Note 3)	<u>10,619</u>	<u>6,708</u>
	<u>30,775</u>	<u>20,226</u>
CAPITAL ASSETS (Note 8)	<u>488,004</u>	<u>495,876</u>
	<u>\$ 538,093</u>	<u>\$ 538,974</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 19,313	\$ 22,872
Current portion of long-term debt (Note 11)	<u>8,000</u>	<u>8,000</u>
	27,313	30,872
LONG-TERM DEBT (Note 11)	<u>216,507</u>	<u>224,379</u>
	<u>243,820</u>	<u>255,251</u>
FUNDED RESERVES		
REPLACEMENT RESERVE (Note 3)	20,156	13,518
OPERATING RESERVE (Note 3)	<u>10,620</u>	<u>6,708</u>
	<u>30,776</u>	<u>20,226</u>
FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 12)	<u>263,497</u>	<u>263,497</u>
	<u>\$ 538,093</u>	<u>\$ 538,974</u>

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

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

YEAR ENDED MARCH 31, 2007

	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE			
Rental revenue	\$ 22,968	\$ 22,968	\$ 22,968
Canada Mortgage and Housing Corporation Subsidy	<u>16,100</u>	<u>16,100</u>	<u>16,100</u>
	<u>39,068</u>	<u>39,068</u>	<u>39,068</u>
EXPENDITURE			
Administration	3,600	3,293	3,902
Allocation to Replacement Reserve	6,000	6,000	6,000
Allocation to Operating Reserve	5,935	3,904	3,880
Amortization	-	7,872	7,549
Audit fees	3,335	3,600	3,270
Insurance	2,130	3,392	4,270
Maintenance and repairs	600	1,439	510
Mortgage interest	<u>17,468</u>	<u>9,568</u>	<u>9,687</u>
	<u>39,068</u>	<u>39,068</u>	<u>39,068</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, 2007

	<u>2007</u>		<u>2006</u>	
REPLACEMENT RESERVE				
Balance at beginning of year				
Principal	\$ 13,500		\$ 7,500	
Interest	<u>18</u>	\$ 13,518	<u>1</u>	\$ 7,501
Interest income for the year		638		17
Allocation from operations for the year		6,000		6,000
Balance at end of year				
Principal	19,500		13,500	
Interest	<u>656</u>	<u> </u>	<u>18</u>	<u> </u>
		<u>\$ 20,156</u>		<u>\$ 13,518</u>
OPERATING RESERVE				
Balance at beginning of year				
Principal	\$ 6,707		\$ 2,827	
Interest	<u>1</u>	\$ 6,708	<u>-</u>	\$ 2,827
Interest income for the year		8		1
Allocation from operations for the year		3,904		3,880
Balance at end of year				
Principal	10,611		6,707	
Interest	<u>9</u>	<u> </u>	<u>1</u>	<u> </u>
		<u>\$ 10,620</u>		<u>\$ 6,708</u>

'NAMGIS FIRST NATION
GOVERNMENT TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2007

ASSETS	<u>2007</u>	<u>2006</u>
CASH HELD IN TRUST BY GOVERNMENT	<u>\$ 236,533</u>	<u>\$ 666,117</u>
FIRST NATION EQUITY		
EQUITY IN GOVERNMENT TRUST FUNDS	<u>\$ 236,533</u>	<u>\$ 666,117</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION

SCHEDULE OF CHANGES IN EQUITY IN GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2007

	<u>2007 Actual</u>	<u>2006 Actual</u>
REVENUE FUND		
Balance at beginning of year	\$ 565,774	\$ 565,823
Additions:		
Interest Income	20,338	27,549
B.C. Special Distribution (Per Capita)	<u>4,181</u>	<u>4,206</u>
	<u>24,519</u>	<u>31,755</u>
Expenditures:		
Transfers to:		
'Namgis Administration (R-14)	388,000	-
Funeral Trust Funds (R-15)	40,000	-
Aboriginal Land Claims - Specific Claims (R-16)	<u>26,103</u>	<u>31,804</u>
	<u>454,103</u>	<u>31,804</u>
	<u>(429,584)</u>	<u>(49)</u>
Balance at end of year	<u>136,190</u>	<u>565,774</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>\$ 236,533</u>	<u>\$ 666,117</u>
GOVERNMENT TRUST FUNDS (Note 4)		

'NAMGIS FIRST NATION

SCHEDULE OF RECEIPTS AND EXPENDITURES
OF GOVERNMENT TRUST FUNDS

YEAR ENDED MARCH 31, 2007

<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	May 2, 2006	Funeral Fund	\$ -	\$ 40,000	\$ 40,000	\$ -
	May 2, 2006	Aboriginal Land Claims - Specific Claims	-	26,103	26,103	-
	May 2, 2006	Purchase of District Lot 6	-	388,000	388,000	-

CAPITAL FUND

There were no Capital Fund transactions during the year.

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

To the Membership of 'Namgis First Nation:


We have audited the consolidated financial statements of 'Namgis First Nation as at March 31, 2007, and for the year then ended and reported on June 12, 2007.

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

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

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

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



Vancouver, Canada
June 12, 2007

Chartered Accountants

'NAMGIS FIRST NATION

SCHEDULE OF HONORARIA, REMUNERATION
AND TRAVEL FOR CHIEF AND COUNCIL

YEAR ENDED MARCH 31, 2007

<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	\$ 6,785	\$ 8,509	\$ 15,294
Alfred, Pearl	12	10,465	12,131	22,596
Cook, Chris	12	13,455	19,111	32,566
Cranmer, Barb	12	3,510	4,509	8,019
Cranmer, Chief William	12	9,840	12,134	21,974
Dick, Arthur	12	6,760	6,837	13,597
Smith, Danial	12	4,095	5,095	9,190
Souch, Kara	12	390	-	390
Wadhams, Brian	12	8,540	8,449	16,989
Wadhams, Greg	12	<u>8,785</u>	<u>10,856</u>	<u>19,641</u>
Total Travel		<u>72,625</u>	<u>87,631</u>	<u>160,256</u>
Council Monthly Honoraria				
Alfred, Jerry		6,000		6,000
Alfred, Pearl		6,000		6,000
Cook, Chris		6,000		6,000
Cranmer, Barb		6,000		6,000
Cranmer, William		12,000		12,000
Dick, Arthur		6,000		6,000
Smith, Danial		6,000		6,000
Souch, Kara		6,000		6,000
Wadhams, Brian		6,000		6,000
Wadhams, Greg		<u>5,890</u>		<u>5,890</u>
Total Honoraria		<u>65,890</u>		<u>65,890</u>
TOTAL HONORARIA, REMUNERATION AND TRAVEL				<u>\$226,146</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:

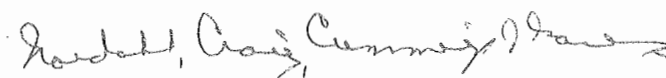
We have audited the consolidated financial statements of 'Namgis First Nation as at March 31, 2007, and for the year then ended and reported on June 12, 2007.

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 12, 2007

Chartered Accountants

'NAMGIS FIRST NATION
SCHEDULE OF REMUNERATION AND TRAVEL
FOR SENIOR STAFF
YEAR ENDED MARCH 31, 2007

<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>		
Doug Aberley (Treaty Coordinator)	12	\$	\$ 87,183	\$ 7,168	
Gloria Alfred (Teacher)	12	44,337	60,008	228	
Verna Ambers (Assistant Band Administrator)	12	55,974	66,836	525	
Terry Christianson (Office Manager)	12	43,515	47,082	463	
Donna Cranmer (Teacher)	12	44,337	60,008		
Marilyn Dawson (Teacher)	12	44,337	60,008	219	
Pat Davis (Treatment Centre Director)	12	39,460	49,944	3,315	
Arlene Elliot (Mental Health Counsellor)	6	52,806	63,053	95	
Dr. R. Essop (Physician)	5		89,000	86	
Sylvia Gaudet (Teacher)	12	44,337	60,008	1,462	
Jess Gordon (Technical Support Manager)	12		65,520	6,513	
Dr. Clayton Ham (Physician)	12		183,257	353	
Irene Isaac (Teacher)	12	44,337	60,008	1,344	

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

YEAR ENDED MARCH 31, 2007

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses	All other Remuneration
		From	To		
Ed Jackson (Forestry Coordinator)	12	\$ 45,846	\$ 61,297	\$ 2,581	
Nancy Jacques (Community Health Nurse)	12	55,446	67,913	3,712	
Nicole James (Home Care Nurse)	12	47,592	62,097	701	
Chris Kalnay (Teacher)	6	44,337	60,008	3,322	
Matt McCluskey (Mental Health Counsellor)	10	49,817	59,484	2,074	
Len Merriman (School Principal)	12	78,526	80,097	4,318	
Henry Nelson (Hatchery Manager)	12	38,568	46,879	542	
Lina Nichol (Teacher)	12	44,337	60,008	1,136	
Wendy Peterson (Office Manager - Dental Clinic)	12	46,558	55,593	200	
Dr. Stan Radomsky (Dentist)	12		136,903	-	
Mike Rodger (Treaty Senior Negotiator)	12		125,816	24,342	
Leah Salagubas (Dental Hygienist)	12	89,446	91,459	1,512	

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

YEAR ENDED MARCH 31, 2007

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses	All other Remuneration
		From	To		
Rachelle Siddall (Health Care Coordinator)	12	\$ 56,346	\$ 68,813	\$ 33	
George Speck (Band Administrator)	12	70,666	84,379	5,037	
Garry Ullstrom (Senior Financial Officer)	12	70,666	84,379	11,332	
Esther Verona (Teacher)	6	44,337	60,008	789	
Rick Volpel (Health Centre Administrator)	8	62,893	75,097	3,896	
Martin Weinstein (Aquatic Resources Coordinator)	12	45,846	61,297	7,970	
Wendy White (Child & Family Services)	10	58,878	60,645	15,919	

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, 2007 was within the salary ranges outlined herein. No honoraria was paid to Senior Staff.