

**'NAMGIS FIRST NATION**

[www.namgis.bc.ca](http://www.namgis.bc.ca)

**CONSOLIDATED  
FINANCIAL STATEMENTS**

**MARCH 31, 2008**

# '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

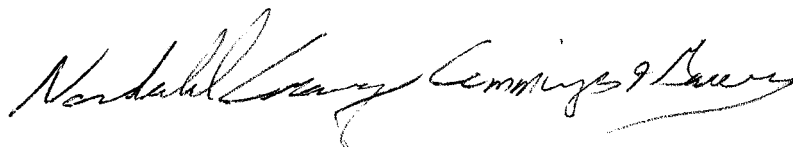
To the Members of

'Namgis First Nation

We have audited the consolidated statement of financial position of the 'Namgis First Nation as at March 31, 2008 and the consolidated statements of revenues and expenditures and cash flows and schedules of receipts and expenditures of government trust funds and honoraria, remuneration and travel for Chief, Council and unelected senior officials 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, 2008 and the results of its operations and its cash flows, receipts and expenditures of government trust funds and honoraria, remuneration and travel for Chief, Council and unelected senior officials for the year then ended in accordance with Canadian generally accepted accounting principles.



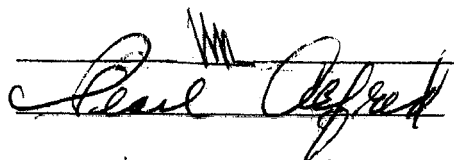
Vancouver, Canada  
June 2, 2008

Chartered Accountants

'NAMGIS FIRST NATION  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
MARCH 31, 2008

	ASSETS	<u>2008</u>	<u>2007</u>
CURRENT ASSETS			
Cash and term deposits		\$ 4,321,233	\$ 3,907,823
Accounts receivable		607,830	754,159
Inventories		18,355	10,051
Prepaid expenses		<u>68,977</u>	<u>128,335</u>
		5,016,395	4,800,368
RESTRICTED CASH AND DEPOSITS (Note 3)		349,340	320,209
FUNDS HELD IN TRUST BY GOVERNMENT (Note 4)		210,078	236,533
INVESTMENT IN FIRST NATION AFFILIATED ENTITIES (Note 5)		10,039,526	8,349,274
CAPITAL ASSETS (Note 6)		<u>17,357,266</u>	<u>18,502,269</u>
		<u>\$32,972,605</u>	<u>\$32,208,653</u>
	LIABILITIES		
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		\$ 869,752	\$ 1,090,952
Security deposits and down payments		36,037	35,948
Deferred revenue (Note 10)		63,630	42,074
Current portion of long-term debt (Note 11)		<u>70,000</u>	<u>65,000</u>
		1,039,419	1,233,974
LONG-TERM DEBT (Note 11)		14,301,612	11,689,533
FUNDED RESERVES (Note 3)		<u>349,340</u>	<u>320,209</u>
		<u>15,690,371</u>	<u>13,243,716</u>
	FIRST NATION EQUITY		
INVESTMENT IN LIMITED PARTNERSHIP (Note 5)		1,074,650	1,074,650
INVESTMENT IN CAPITAL ASSETS (Note 12)		16,774,538	17,857,807
DEFICIT (Note 13)		(777,032)	(204,053)
EQUITY IN GOVERNMENT TRUST FUNDS (Note 4)		<u>210,078</u>	<u>236,533</u>
		<u>17,282,234</u>	<u>18,964,937</u>
		<u>\$32,972,605</u>	<u>\$32,208,653</u>
FEDERAL ASSISTANCE PAYMENTS (Note 14)			
DUE FROM BAND MEMBERS (Note 15)			
COMMITMENT (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, 2008

	<u>2008</u>	<u>2007</u>
REVENUES		
Government of Canada		
Indian and Northern Affairs Canada	\$ 4,093,002	\$ 4,478,860
Health Canada	2,559,515	2,658,377
Human Resources Development Canada	198,314	184,348
Fisheries and Oceans	519,402	517,893
Canada Mortgage and Housing Corporation	<u>46,625</u>	<u>54,886</u>
	7,416,858	7,894,364
Province of British Columbia	1,837,246	1,300,593
Nimkish Fisheries Service	256,936	391,436
Commercial activities	1,052,282	1,117,617
Share of loss of First Nation affiliated entity	(332,527)	(250,447)
House loan and rental payments	561,904	577,739
Revenue Trust Fund	40,000	454,103
Other	<u>1,161,724</u>	<u>1,176,615</u>
Total Revenues	<u>11,994,423</u>	<u>12,662,020</u>
EXPENDITURES		
Housing and capital	675,656	1,040,214
Health and recreation	3,599,942	4,035,960
Education programs	1,977,413	2,267,972
Local government	2,032,055	1,940,034
Nimkish Fisheries Service	255,766	373,991
Social assistance	781,804	822,537
Natural resource initiatives	1,056,366	1,202,860
Commercial activities	1,087,236	306,324
Employment and training	123,118	88,409
Land claims	961,964	847,997
Prior year recoveries by Province of British Columbia	<u>16,082</u>	<u>-</u>
Total Expenditures	<u>12,567,402</u>	<u>12,926,298</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(572,979)	(264,278)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(204,053)</u>	<u>60,225</u>
DEFICIT AT END OF YEAR (Note 13)	<u>\$ (777,032)</u>	<u>\$ (204,053)</u>

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



'NAMGIS FIRST NATION  
CONSOLIDATED STATEMENT OF CASH FLOWS  
YEAR ENDED MARCH 31, 2008

	<u>2008</u>	<u>2007</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Deficiency of revenues over expenditures	\$ (572,979)	\$ (264,278)
Adjustment for:		
Amortization	61,734	61,692
Share of loss of First Nation affiliated entity	332,527	250,447
Adjustment for capital and investment transactions included in operations:		
Capital assets acquired from operations	408,991	1,185,524
House loan repayments from members	(294,698)	(315,620)
Net changes in:		
Accounts receivable	146,329	691,685
Inventories	(8,304)	(4,380)
Prepaid expenses	59,358	(71,180)
Accounts payable and accrued liabilities	(221,200)	202,064
Security deposits and down payments	89	11,948
Deferred revenue	<u>21,556</u>	<u>(132,435)</u>
Cash flows (used in) from operating activities	<u>(66,597)</u>	<u>1,615,467</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long-term debt	2,889,232	7,685,766
Repayment of long-term debt	(272,153)	(61,692)
House loan repayments from members	<u>294,698</u>	<u>315,620</u>
Cash flows from financing activities	<u>2,911,777</u>	<u>7,939,694</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
(Increase) decrease in restricted cash and deposits	(29,131)	3,335
Acquisition of capital assets	(408,991)	(1,156,523)
Transfers to (from) Reserves	29,131	(3,335)
Acquisition of shares of First Nation affiliated entity	(25)	(25)
Acquisition of partnership units of First Nation affiliated entity	(2,500)	(2,501)
Advances to First Nation affiliated entity	<u>(2,020,254)</u>	<u>(7,014,190)</u>
Cash flows used in investing activities	<u>(2,431,770)</u>	<u>(8,173,239)</u>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	413,410	1,381,922
<b>CASH AND EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>3,907,823</u>	<u>2,525,901</u>
<b>CASH AND EQUIVALENTS AT END OF YEAR</b>	<u>\$ 4,321,233</u>	<u>\$ 3,907,823</u>
<b>REPRESENTED BY:</b>		
Cash and term deposits	<u>\$ 4,321,233</u>	<u>\$ 3,907,823</u>

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

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

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
- Wa'as Power Limited Partnership

b) Fund Basis of Accounting

'Namgis First Nation uses fund accounting procedures, which result in a self-balancing set of accounts for each fund established by legal, contractual or voluntary actions. The various funds have been amalgamated in the Consolidated Financial Statements. Details of the operations of each fund are set out in the supplementary schedules. The Nation maintains the following funds:

- Revenue and Capital Funds, which report the general activities and capital assets of the First Nation, together with their related financing
- The Social Housing Fund, which reports the social housing assets of the First Nation, together with the related activities
- Government Trust Funds, which reports on trust funds owned by the First Nation and held by the Government of Canada

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

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

c) Capital Assets

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

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

Amortization of capital assets is as follows:

Social Housing

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

Namgis First Nation 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, 2008

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>2008</u>	<u>2007</u>
a) Social Housing - Pre 1997 ("Old") Program	\$177,222	\$187,683
- "New" Program	44,590	30,775
b) Fishing License Program	106,996	79,375
c) Sewage Treatment Plant Program	<u>20,532</u>	<u>22,376</u>
	<u>\$349,340</u>	<u>\$320,209</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, 2008

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-52).
- 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-17).

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

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>2008</u>	<u>2007</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>9,693,361</u>	<u>7,673,107</u>
	10,768,011	8,747,757
Accumulated share of deficit	<u>(733,537)</u>	<u>(401,010)</u>
	10,034,474	8,346,747
Kwagis Power Limited Partnership (25%)		
Investment in partnership units	2,500	2,500
Wa'as Power Limited Partnership (25%)		
Investment in partnership units	2,500	-
Atli Resources Limited Partnership (100%)		
Investment in partnership units	1	1
Orca Sand & Gravel Ltd. (12%)		
Shares	1	1
Kwagis Power GP Inc. (25%)		
Shares	25	25
Wa'as Hydro GP Inc. (25%)		
Shares	<u>25</u>	<u>-</u>
	<u>\$10,039,526</u>	<u>\$8,349,274</u>

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

5. INVESTMENT IN FIRST NATION AFFILIATED ENTITIES (Continued)

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, 2008, Quality has advanced \$9,693,361 (2007 - \$7,673,107) to the Nation (Note 11).

Financial information for Orca Sand & Gravel Limited Partnership for its fiscal period ended January 31, 2008 are as follows:

<u>Assets</u>	<u>Net Liabilities</u>	<u>Revenues</u>	<u>Net Loss</u>
\$88,274,367	\$7,242,403	\$8,550,003	\$(2,771,056)

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.

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

5. INVESTMENT IN FIRST NATION AFFILIATED ENTITIES (Continued)

Kwagis Power Limited Partnership (continued)

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-65.

Wa'as Power Limited Partnership

On November 9, 2007 the Nation and Brookfield Power Inc. formed the Wa'as Power Limited Partnership to design, develop, construct, maintain, own, operate and manage a hydroelectric power generation facility on Clint Creek, which flows into Woss Lake, near Woss, British Columbia. The Nation has a 25% interest in the Partnership. The fiscal year end of the Partnership is December 31.

'Namgis Power, wholly-owned by the Nation, holds the Nation's 25% interest in Wa'as Hydro 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.

An equity loan agreement between the Nation and Brookfield is being negotiated.

The Limited Partnership has not yet received the environmental certificates necessary for the project to proceed. See also Schedule R-66.

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-54.



'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

6. CAPITAL ASSETS

		2008		2007	
	% Rate	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	-	\$ 619,178	\$ -	\$ 619,178	\$ 619,178
Roads	4	1,763,102	722,313	1,040,789	1,084,156
Other infrastructure	4	706,666	426,397	280,269	291,947
Water and sewer	5	5,101,032	3,166,643	1,934,389	2,036,199
Buildings	10	17,485,668	10,605,067	6,880,601	7,399,602
Office furniture and equipment	10	541,495	333,838	207,657	219,377
Other equipment	20	1,203,265	880,901	322,364	382,384
Computer equipment	30	929,276	764,678	164,598	143,010
Fire truck and equipment	15	415,000	31,125	383,875	415,000
Other vehicles	30	697,434	490,547	206,887	176,578
Boats and motors	15	162,872	92,689	70,183	138,628
Work in progress	-	-	-	-	88,628
		29,624,988	17,514,198	12,110,790	12,994,687
Revolving Housing (Note 7)		8,446,865	4,316,915	4,129,950	4,318,142
Social Housing (Note 8)		1,587,886	531,161	1,056,725	1,118,460
'Namgis Substance Abuse Treatment Centre Society (Note 9)		108,794	48,993	59,801	70,980
		<u>\$39,768,533</u>	<u>\$22,411,267</u>	<u>\$17,357,266</u>	<u>\$18,502,269</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, 2008

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 eight 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>2008</u>	<u>2007</u>
Houses	\$6,423,370	\$6,255,501
Major repair projects	505,053	537,574
Lot clearing	8,034	8,034
Yalis Apartments	464,458	464,458
Rental Houses	511,606	511,605
Duplexes	322,764	322,764
Triplex	129,338	129,338
Smitty's lot	36,792	36,792
Smitty's hill	<u>45,450</u>	<u>45,450</u>
	8,446,865	8,311,516
Less accumulated amortization	<u>4,316,915</u>	<u>3,993,374</u>
Net Investment in Housing Program	<u><u>\$4,129,950</u></u>	<u><u>\$4,318,142</u></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, 2008

8. SOCIAL HOUSING CAPITAL ASSETS

The First Nation operates two separate social housing programs:

Pre-1997 ("Old") Program

Eighteen houses were constructed with funds borrowed from financial institutions pursuant to Section 95 of the National Housing Act ("NHA"), under the Pre-1997 On-Reserve Program provisions. The mortgage for the first five houses was paid off in 2006. Those houses have been transferred to the Revolving Housing Program (Note 7).

"New" Program

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

	<u>2008</u>		<u>2007</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
<u>Pre-1997 ("Old") Program</u>			
Phase II (7 houses)	\$ 573,776	\$281,540	\$ 292,236
Phase III (3 houses)	244,051	68,496	175,555
Phase IV (3 houses)	<u>249,055</u>	<u>139,938</u>	<u>109,117</u>
	1,066,882	489,974	576,908
<u>"New" Program</u>			
Duplexes (3 duplexes)	<u>521,004</u>	<u>41,187</u>	<u>479,817</u>
	<u>\$1,587,886</u>	<u>\$531,161</u>	<u>\$1,056,725</u>
			<u>\$1,118,460</u>

Amortization is provided on houses and duplexes at a rate equal to the annual principal reduction of the related mortgage insured by CMHC (Note 11). The land on which the houses and duplexes are situated is owned by the First Nation.

9. 'NAMGIS SUBSTANCE ABUSE TREATMENT CENTRE SOCIETY CAPITAL ASSETS

		<u>2008</u>		<u>2007</u>
	<u>% Rate</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Office furniture and equipment	10	\$ 14,019	\$ 4,116	\$ 9,903
Computer equipment	30	24,505	13,295	11,210
Other equipment	20	32,657	16,823	15,834
Vehicles	30	29,413	13,570	15,843
Shed	10	<u>8,200</u>	<u>1,189</u>	<u>7,011</u>
		<u>\$108,794</u>	<u>\$48,993</u>	<u>\$59,801</u>
				<u>\$70,980</u>

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

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>2008</u>	<u>2007</u>
Hospital Demolition (Schedule R-15)	\$ -	\$ 15,586
'Namgis House Demolition (Schedule C-3)	26,488	26,488
Nurses Residence (Schedule C-3)	<u>37,142</u>	<u>-</u>
	<u>\$ 63,630</u>	<u>\$ 42,074</u>

11. LONG-TERM DEBT

	<u>2008</u>	<u>2007</u>
Pre-1997 ("Old") Social Housing Program		
Royal Bank of Canada	\$ -	\$ 224,062
All Nations Trust Company mortgage payable in monthly instalments of \$3,390 including interest at 4.64% per annum, maturing December 1, 2012 (Phase II)	197,391	-
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>135,004</u>	<u>143,879</u>
(carried forward)	<u>332,395</u>	<u>367,941</u>

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

11. LONG-TERM DEBT (Continued)

	<u>2008</u>	<u>2007</u>
Pre-1997 ("Old") Social Housing Program (Continued)		
(brought forward)	\$ 332,395	\$ 367,941
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>63,007</u>	<u>81,009</u>
	395,402 <sup>(1)</sup>	448,950
"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	216,320 <sup>(1)</sup>	224,507
Quality Sand & Gravel Ltd. Loan payable, including accrued interest payable of \$1,661,024 (2007 - \$596,233)	9,693,361 <sup>(2)</sup>	7,673,107
Government of Canada Loan payable (B.C. Treaty Process)	<u>4,066,529</u> <sup>(3)</sup>	<u>3,407,969</u>
	14,371,612	11,754,533
Less current portion	<u>70,000</u>	<u>65,000</u>
	<u>\$14,301,612</u>	<u>\$11,689,533</u>
 <sup>(1)</sup> Long-term debt in the form of mortgages has been incurred to finance the Social Housing housing units. Each mortgage is secured by the Government of Canada.		
 <sup>(2)</sup> Quality Sand & Gravel Ltd. loan payable		
"Polaris" advances, including accrued interest payable of \$94,502 (2007 - \$66,180)	\$ 443,090	\$ 414,768
Interim advances, including accrued interest payable of \$57,551 (2007 - \$33,965)	347,837	324,251
Project advances, including accrued interest payable of \$1,508,971 (2007 - \$496,088)	<u>8,902,434</u>	<u>6,934,088</u>
	<u>\$ 9,693,361</u>	<u>\$ 7,673,107</u>

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

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) 'Namgis First Nation has signed First Nation Negotiation Support Agreements resulting in loans totalling \$4,066,529 (\$3,407,969 as at March 31, 2007), 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.

On March 6, 2008 the First Nation signed an extension agreement with the British Columbia Treaty Commission and Canada, which extended the date the loans are due and payable, under sections 13.1 (b) or 13.1 (c) of the First Nation Negotiation Support Agreements, to January 6, 2015.

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

Year ending March 31,	
2009	\$ 70,000
2010	188,000
2011	258,320
2012	37,200
2013	58,200

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

12. INVESTMENT IN CAPITAL ASSETS

	<u>2008</u>	<u>2007</u>
Balance at beginning of year	\$17,857,807	\$18,233,093
Net capital expenditure during the year	408,991	1,185,524
Amortization of capital assets (Note 6)	<u>(1,492,260)</u>	<u>(1,560,810)</u>
	<u>\$16,774,538</u>	<u>\$17,857,807</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>2008</u>	<u>2007</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>29,000</u>
	<u>\$ 210,507</u>	<u>\$ 210,507</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>2008</u>	<u>2007</u>
Revenue funds (summary statement of revenues and expenditures)	\$(1,986,793)	\$(1,354,808)
Capital funds (summary statement of revenues and expenditures)	1,251,846	1,182,153
Social Housing Fund (Pre-1997 ("Old") Program)	<u>(42,085)</u>	<u>(31,398)</u>
Deficit at end of year	<u>\$ (777,032)</u>	<u>\$ (204,053)</u>

'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

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>2008</u>	<u>2007</u>
Pre-1997 ("Old") Social Housing Program	\$ 30,525	\$ 38,786
"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 \$236,783 (2007 - \$285,155) and are secured by the houses to which they relate. Amounts due from First Nation members for major repair projects total \$487,220 (2007 - \$526,647) and are unsecured.

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

	<u>2008</u>	<u>2007</u>
Garbage	\$ 25,054	\$ 19,193
Moorage	31,392	22,978
Sundry	13,303	13,400
Teacherages	1,425	2,375
Travel advances	3,569	2,481
Utilities	10,424	9,765
Equipment	<u>80</u>	<u>80</u>
	<u>\$ 85,247</u>	<u>\$ 70,272</u>

16. COMMITMENT

The First Nation is committed to the revitalization expenditures on the old administration building costing approximately \$26,500.

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



'NAMGIS FIRST NATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2008

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, 2008 is \$260,427 (2007 - \$292,980).

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.

19. SUBSEQUENT EVENT

In May 2008 the 'Namgis membership voted to create a Limited Partnership with Innergex Renewable Energy Inc. and to complete a detailed feasibility study regarding a potential 9.9 megawatt run-of-river hydroelectric generating facility on the East fork of the Kokish River. The draft terms of the agreement would see the Nation owning a 25% interest in the partnership and then 50% commencing in the forty-first year of operations. The Nation would also receive two percent of the preferred units for no charge and would have the right to purchase up to twenty-three percent more of the preferred units. The preferred units would pay out a set yield annually and would expire after forty years. The partnership would make an annual contribution to a community benefit fund controlled by the Nation.

‘NAMGIS FIRST NATION  
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED MARCH 31, 2008

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit) March 31, 2007	March 31, 2008
<b>REVENUE FUNDS</b>						
Education (Note 18)						
Post Secondary	R-1	\$ 694,768	\$ 701,042	\$ (6,274)	\$ 112,665	\$ 106,391
Support Services - North Island Secondary School	R-2	91,113	69,158	21,955	(3,544)	18,411
School Operation and Maintenance	R-3	215,789	216,796	(1,007)	19,739	18,732
T'lisalagi'lakw School	R-4	854,807	873,897	(19,090)	617,674	598,584
School Bus	R-5	82,642	67,515	15,127	10,505	25,632
Student Assistance	R-6	13,726	12,680	1,046	35,746	36,792
School Fundraising	R-7	35,960	33,344	2,616	16,349	18,965
School Cultural Program	R-8	138,507	168,686	(30,179)	(332,370)	(362,549)
Secondary Program	R-9	85,184	99,991	(14,807)	24,357	9,550
Subtotal Education Programs		2,212,496	2,243,109	(30,613)	501,121	470,508
Administration						
June Sports	R-10	23,402	24,692	(1,290)	6,993	5,703
Employee Benefit Plans	R-11	121,686	162,802	(41,116)	46,911	5,795
Technical Services	R-12	174,500	196,484	(21,984)	-	(21,984)
'Nangis Administration	R-13	1,226,099	1,244,984	(18,885)	485,847	466,962
Funeral Trust Funds	R-14	40,000	16,000	24,000	(4,026)	19,974
Aboriginal Land Claims - Specific Claims	R-15	15,586	26,900	(11,314)	(336,188)	(347,502)
'Nangis Buildings	R-16	116,146	147,767	(31,621)	25,457	(6,164)
Sewage Treatment Plant Operations and Maintenance	R-17	158,319	158,318	1	(1)	-
Public Works	R-18	451,600	449,201	2,399	200,370	202,769
'Nangis House	R-19	24,060	49,116	(25,056)	(645,228)	(670,284)
Net Loft and Breakwater	R-20	36,196	32,037	4,159	(45,671)	(41,512)
Economic Development	R-21	196,774	184,423	12,351	170,539	182,890
Tobacco Outlet	R-22	161,263	147,679	13,584	329,134	342,718
Nimpkish Fisheries Service	R-23	254,786	255,766	(980)	3,617	2,637
Subtotal Administration Programs		3,000,417	3,096,169	(95,752)	237,754	142,002
(carried forward)		5,212,913	5,339,278	(126,365)	738,875	612,510

‘NAMGIS FIRST NATION  
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED MARCH 31, 2008

	<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>Surplus (Deficit) March 31, 2007</u>	<u>March 31, 2008</u>
REVENUE FUNDS						
(brought forward)		\$ 5,212,913	\$ 5,339,278	\$ (126,365)	\$ 738,875	\$ 612,510
Health						
Dental Clinic	R-24	438,577	515,555	(76,978)	(390,956)	(467,934)
Health Centre Operations and Maintenance	R-25	106,000	112,780	(6,780)	(38,394)	(45,174)
Substance Abuse Treatment Centre	R-26	790,334	798,000	(7,666)	70,114	62,448
Chronic Care Project	R-27	49,280	32,303	16,977	-	16,977
Physician Services	R-28	592,899	605,329	(12,430)	(426,563)	(438,993)
Mental Health	R-29	212,700	175,224	37,476	94,443	131,919
Health Administration	R-30	454,811	345,627	109,184	1,101,621	1,210,805
Community Health	R-31	240,357	235,335	5,022	201,719	206,741
Victim Services	R-32	28,268	21,578	6,690	22,563	29,253
Health Centre Fundraising	R-33	2,055	4,317	(2,262)	3,142	880
Home and Community Care	R-34	349,907	349,891	16	(39,058)	(39,042)
Patient Travel	R-35	215,852	227,337	(11,485)	(63,212)	(74,697)
Subtotal Health Programs		3,481,040	3,423,276	57,764	535,419	593,183
Child and Family Services						
Recreation Centre Operations and Maintenance	R-36	57,312	68,186	(10,874)	(31,519)	(42,393)
Child and Family Services	R-37	210,006	189,685	20,321	32,210	52,531
Youth Centre	R-38	137,430	145,438	(8,008)	(8,828)	(16,836)
K'wak'walat'si Operations	R-39	132,176	47,383	84,793	33,183	117,976
Delegated Child Welfare	R-40	232,420	296,465	(64,045)	247,826	183,781
Aboriginal Infant Development Program	R-41	200,040	144,672	55,368	27,182	82,550
Amilias	R-42	306,589	306,043	546	(24,607)	(24,061)
Social Assistance Service Delivery	R-43	101,966	109,316	(7,350)	147,694	140,344
Social Assistance	R-44	732,119	710,429	21,690	1,074	22,764
Community Development Fundraising	R-45	22,218	20,112	2,106	2,243	4,349
National Child Benefit	R-46	100,801	100,989	(188)	(4,295)	(4,483)
Training and Employment Support Initiatives	R-47	129,955	132,758	(2,803)	34,258	31,455
Subtotal Child and Family Services Programs		2,363,032	2,271,476	91,556	456,421	547,977
(carried forward)		11,056,985	11,034,030	22,955	1,730,715	1,753,670

‘NAMGIS FIRST NATION  
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED MARCH 31, 2008

	Schedule	Total Revenues	Total Expenditures	Excess (Deficiency) of Revenues Over Expenditures	Surplus (Deficit) March 31, 2007	March 31, 2008
REVENUE FUNDS						
(brought forward)		\$ 11,056,985	\$ 11,034,030	\$ 22,955	\$ 1,730,715	\$ 1,753,670
Natural Resources						
Forestry Crew	R-48	30,394	30,704	(310)	(5,896)	(6,206)
Yukusam Heritage Society	R-49	2,500	7,750	(5,250)	(20,306)	(25,556)
Eco-Tourism Project	R-50	53,194	53,194	-	-	-
Campsite Management	R-51	9,490	682	8,808	(18,865)	(10,057)
Fisheries Activities	R-52	357,278	311,889	45,389	(7,370)	38,019
Forest and Range Agreement	R-53	760,872	485,234	275,638	628,261	903,899
Forestry Activities	R-54	195,000	194,978	22	(651)	(629)
Natural Resources	R-55	45,277	48,514	(3,237)	26,571	23,334
Ninpkish Watershed Stewardship Project	R-56	24,000	25,428	(1,428)	18,367	16,939
Gwa'ni Hatchery	R-57	440,856	440,587	269	408	677
Enhanced Chum Project	R-58	-	27	(27)	27	-
Watershed Restoration Projects	R-59	-	-	-	-	-
Marine Harvest Agreement in Principle	R-60	250,000	132,729	117,271	-	117,271
Sectoral Inventory and Economic Feasibility Studies	R-61	79,000	80,496	(1,496)	1,496	-
Species at Risk	R-62	19,000	18,691	309	10,748	11,057
Provincial Parks	R-63	35,123	23,615	11,508	(4,936)	6,572
Subtotal Natural Resources Programs		2,301,984	1,854,518	447,466	627,854	1,075,320
Subtotal Revenue Funds		13,358,969	12,888,548	470,421	2,358,569	2,828,990
Other						
Orca Sand and Gravel Project	R-64	16,598	357,907	(341,309)	(401,370)	(742,679)
Kwagis Power Project	R-65	93,714	93,646	68	-	68
Wa'as Power Project	R-66	27,815	38,289	(10,474)	-	(10,474)
East Kokish River Power Project	R-67	-	7,050	(7,050)	-	(7,050)
Treaty Process	R-68	248,293	991,934	(743,641)	(3,312,007)	(4,055,648)
Subtotal Other Programs		386,420	1,488,826	(1,102,406)	(3,713,377)	(4,815,783)
Total Revenue Funds		\$ 13,745,389	\$ 14,377,374	\$ (631,985)	\$ (1,354,808)	\$ (1,986,793)

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Post Secondary Education (2270)	<u>\$694,768</u>	<u>\$694,768</u>	<u>\$800,616</u>
EXPENDITURE			
Tuition fees	255,757	273,910	319,977
Student support	392,109	394,363	445,134
Books and supplies	50,044	26,724	49,615
Travel assistance	2,800	2,965	4,299
OST tuition	3,000	1,246	1,732
OST living allowance	<u>3,000</u>	<u>1,834</u>	<u>2,900</u>
	<u>706,710</u>	<u>701,042</u>	<u>823,657</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(11,942)	(6,274)	(23,041)
SURPLUS AT BEGINNING OF YEAR	<u>112,665</u>	<u>112,665</u>	<u>135,706</u>
SURPLUS AT END OF YEAR	<u><u>\$100,723</u></u>	<u><u>\$106,391</u></u>	<u><u>\$112,665</u></u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
School District #85	\$ 70,000	\$ 91,113	\$ 67,793
EXPENDITURE			
Salaries and benefits	62,316	63,898	64,867
Administration fee	7,599	4,559	7,599
Recruitment	<u>-</u>	<u>701</u>	<u>-</u>
	<u>69,915</u>	<u>69,158</u>	<u>72,466</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	85	21,955	(4,673)
(DEFICIT) SURPLUS AT BEGINNING OF YEAR	<u>(3,544)</u>	<u>(3,544)</u>	<u>1,129</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (3,459)</u>	<u>\$ 18,411</u>	<u>\$ (3,544)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Schools Operation & Maintenance (4355)	\$161,940	\$161,940	\$157,188
Teacherages Operation & Maintenance (4356)	<u>25,449</u>	<u>25,449</u>	<u>24,378</u>
	187,389	187,389	181,566
Teacherage Rentals	28,800	28,400	27,693
Transfer from Capital Reserve (C-4)	<u>-</u>	<u>-</u>	<u>57,000</u>
	<u>216,189</u>	<u>215,789</u>	<u>266,259</u>
<b>EXPENDITURE</b>			
Salaries and benefits	35,819	41,826	36,693
Materials and supplies	8,100	7,191	8,908
Equipment purchases	5,000	581	70,257
Utilities	17,000	14,743	17,968
Insurance	20,074	20,074	21,310
Repairs and maintenance	20,000	16,279	82,100
Teacherages	4,000	4,186	3,957
Propane	35,000	55,166	31,256
Transfer to School Bus (R-5)	26,000	26,000	26,000
Transfer to Public Works (R-18)	5,750	5,750	5,750
Capital Reserve Contribution (C-4)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>201,743</u>	<u>216,796</u>	<u>329,199</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	14,446	(1,007)	(62,940)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>19,739</u>	<u>19,739</u>	<u>82,679</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 34,185</u>	<u>\$ 18,732</u>	<u>\$ 19,739</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

T'LISALAGI'LAKW SCHOOL

SCHEDULE R-4

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Instructional Services (2105)	\$611,894	\$611,894	\$599,079
Comprehensive Educational			
Support Services (2141)	8,624	8,624	8,085
Instructional Enhancements (2107)	7,520	7,520	7,576
Guidance and Counselling (2139)	15,008	15,008	32,619
Ancillary Support (2126)	<u>14,080</u>	<u>14,080</u>	<u>12,980</u>
	657,126	657,126	660,339
Province of British Columbia -			
Ministry of Education	74,140	45,631	73,558
First Nations Education Steering Committee	153,252	149,125	208,620
Sundry	<u>2,000</u>	<u>2,925</u>	<u>2,414</u>
	<u>886,518</u>	<u>854,807</u>	<u>944,931</u>
EXPENDITURE			
Salaries and benefits	601,270	584,036	605,561
Materials and supplies	37,514	36,498	37,514
Telephone	4,912	5,332	4,912
Library	3,568	4,213	3,568
Milk Program expenses	2,500	3,653	3,662
Office supplies and sundry	2,528	2,578	2,528
Professional development	25,000	22,915	25,577
Professional services	6,000	10,040	8,491
Recruitment	2,000	2,138	-
Transfer to School Bus (R-5)	10,500	10,500	-
Transfer to School Cultural Program (R-8)	105,304	105,304	119,130
Transfer to Secondary Program (R-9)	70,608	70,608	92,492
Transfer to 'Namgis Administration (R-13)	-	-	6,552
Recovery of 06/07 Provincial funding	<u>-</u>	<u>16,082</u>	<u>-</u>
	<u>871,704</u>	<u>873,897</u>	<u>909,987</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	14,814	(19,090)	34,944
SURPLUS AT BEGINNING OF YEAR	<u>617,674</u>	<u>617,674</u>	<u>582,730</u>
SURPLUS AT END OF YEAR	<u>\$632,488</u>	<u>\$598,584</u>	<u>\$617,674</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Transportation (2137)	\$46,142	\$46,142	\$46,142
Transfer from School Operation and			
Maintenance (R-3)	26,000	26,000	26,000
Transfer from T'lisalagi'lakw School (R-4)	<u>10,500</u>	<u>10,500</u>	<u>-</u>
	<u>82,642</u>	<u>82,642</u>	<u>72,142</u>
EXPENDITURE			
Salaries and benefits	43,443	41,618	42,650
Telephone	360	535	353
Travel, training and field trips	18,000	9,014	17,356
Vehicle expenses			
Insurance and licenses	1,533	1,533	1,533
Repairs and maintenance	3,500	1,409	3,751
Fuel	5,581	3,406	4,581
Capital Reserve contribution (C-4)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>82,417</u>	<u>67,515</u>	<u>80,224</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	225	15,127	(8,082)
SURPLUS AT BEGINNING OF YEAR	<u>10,505</u>	<u>10,505</u>	<u>18,587</u>
SURPLUS AT END OF YEAR	<u>\$10,730</u>	<u>\$25,632</u>	<u>\$10,505</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Tuition (2127)	\$ 8,006	\$ 8,006	\$ 9,846
Financial Assistance (2138)	<u>5,720</u>	<u>5,720</u>	<u>5,940</u>
	<u>13,726</u>	<u>13,726</u>	<u>15,786</u>
EXPENDITURE			
Student allowances	3,385	3,950	3,385
School supplies	2,520	1,855	2,520
Graduation clothing	780	600	780
Private school tuition	2,000	6,275	12,011
Graduation awards	<u>1,000</u>	<u>-</u>	<u>1,800</u>
	<u>9,685</u>	<u>12,680</u>	<u>20,496</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	4,041	1,046	(4,710)
SURPLUS AT BEGINNING OF YEAR	<u>35,746</u>	<u>35,746</u>	<u>40,456</u>
SURPLUS AT END OF YEAR	<u>\$ 39,787</u>	<u>\$ 36,792</u>	<u>\$ 35,746</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

SCHOOL FUNDRAISING

SCHEDULE R-7

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

	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE		
Bingo - teachers	\$32,759	\$30,465
Canteen	60	-
Cultural Celebration	3,141	742
Library	<u>-</u>	<u>92</u>
	<u>35,960</u>	<u>31,299</u>
EXPENDITURE		
Bingo supplies	4,017	3,743
Donations and other	639	3,715
School programs	25,620	27,698
Cultural Celebration	<u>3,068</u>	<u>1,873</u>
	<u>33,344</u>	<u>37,029</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	2,616	(5,730)
SURPLUS AT BEGINNING OF YEAR	<u>16,349</u>	<u>22,079</u>
SURPLUS AT END OF YEAR	<u>\$18,965</u>	<u>\$16,349</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

SCHOOL CULTURAL PROGRAM

SCHEDULE R-8

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
National Association of Cultural Education	\$ 32,478	\$ 32,478	\$ 32,478
First Nation Education Steering Committee	-	725	-
Province of British Columbia	-	-	1,390
Sundry	1,227	-	1,227
Art Starts in Schools Society	2,000	-	2,000
Transfer from T'lisalagi'lakw School (R-4)	<u>105,304</u>	<u>105,304</u>	<u>119,130</u>
	<u>141,009</u>	<u>138,507</u>	<u>156,225</u>
EXPENDITURE			
Salaries and benefits	138,692	166,529	167,843
Cultural contractors	5,179	1,145	5,179
Materials and supplies	<u>2,924</u>	<u>1,012</u>	<u>2,924</u>
	<u>146,795</u>	<u>168,686</u>	<u>175,946</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(5,786)	(30,179)	(19,721)
DEFICIT AT BEGINNING OF YEAR	<u>(332,370)</u>	<u>(332,370)</u>	<u>(312,649)</u>
DEFICIT AT END OF YEAR	<u><u>\$(338,156)</u></u>	<u><u>\$(362,549)</u></u>	<u><u>\$(332,370)</u></u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
First Nations Education Steering Committee	\$ -	\$ 14,576	\$ 5,500
Transfer from T'lisalagi'lakw School (R-4)	<u>70,608</u>	<u>70,608</u>	<u>92,492</u>
	<u>70,608</u>	<u>85,184</u>	<u>97,992</u>
EXPENDITURE			
Salaries and benefits	82,249	92,928	104,148
Cultural contractors	200	400	200
Materials and supplies	5,000	5,985	1,192
Travel and training	571	406	571
Professional services	<u>-</u>	<u>272</u>	<u>-</u>
	<u>88,020</u>	<u>99,991</u>	<u>106,111</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(17,412)	(14,807)	(8,119)
SURPLUS AT BEGINNING OF YEAR	<u>24,357</u>	<u>24,357</u>	<u>32,476</u>
SURPLUS AT END OF YEAR	<u>\$ 6,945</u>	<u>\$ 9,550</u>	<u>\$ 24,357</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUE		
Donations and raffles	\$ 823	\$ 486
Concession stand	15,583	14,102
Soccer entrance fees	6,600	7,100
Pageant	<u>396</u>	<u>870</u>
	<u>23,402</u>	<u>22,558</u>
EXPENDITURE		
Sundry	810	1,404
Concession stand	11,412	11,264
Soccer committee	9,441	8,058
Pageant and parade	595	695
Portable toilets	2,434	1,788
Bad debt expense	<u>-</u>	<u>300</u>
	<u>24,692</u>	<u>23,509</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(1,290)	(951)
SURPLUS AT BEGINNING OF YEAR	<u>6,993</u>	<u>7,944</u>
SURPLUS AT END OF YEAR	<u>\$ 5,703</u>	<u>\$ 6,993</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Employee Benefits (1015)	<u>\$121,686</u>	<u>\$121,686</u>	<u>\$104,720</u>
EXPENDITURE			
Extended benefits	49,271	47,635	60,665
Pension Plan	108,537	113,088	90,468
Administration costs	<u>-</u>	<u>2,079</u>	<u>-</u>
	<u>157,808</u>	<u>162,802</u>	<u>151,133</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(36,122)	(41,116)	(46,413)
SURPLUS AT BEGINNING OF YEAR	<u>46,911</u>	<u>46,911</u>	<u>93,324</u>
SURPLUS AT END OF YEAR	<u>\$ 10,789</u>	<u>\$ 5,795</u>	<u>\$ 46,911</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

TECHNICAL SERVICES

SCHEDULE R-12

*The technical services department provides computing and communications services to the Nation. A manager, network administrator and technician maintain all of the Nation's technology systems. A computer instructor has also been hired on a contractual basis to help all staff upgrade their computer skills.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Development/Support (1020)	\$ 12,500	\$ 12,500	\$ -
Sundry	10,000	1,500	-
First Nations Technology Council	-	10,500	-
Transfer from 'Namgis Administration (R-13)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
	<u>172,500</u>	<u>174,500</u>	<u>-</u>
EXPENDITURE			
Salaries and benefits	97,011	99,902	-
Materials and supplies	4,000	4,719	-
Equipment	20,000	20,771	-
Internet services	-	13,193	-
Travel and training	8,000	9,716	-
Repairs and maintenance	500	-	-
Professional services	48,000	37,552	-
Website development	10,000	6,545	-
Vehicle expenses	<u>2,500</u>	<u>4,086</u>	<u>-</u>
	<u>190,011</u>	<u>196,484</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(17,511)	(21,984)	-
DEFICIT AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$(17,511)</u>	<u>\$(21,984)</u>	<u>\$ -</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

'NAMGIS ADMINISTRATION

SCHEDULE R-13

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

	2008 <u>Budget</u>	2008 <u>Actual</u>	2007 <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
First Nation Support Funding (1011)	\$ 424,996	\$ 424,996	\$ 504,265
Indian Registry Administration (2057)	12,986	12,986	13,413
Revenue Trust Fund	<u>100,343</u>	<u>-</u>	<u>388,000</u>
	538,325	437,982	905,678
Sundry	8,443	859	10,644
Interest	53,040	138,573	102,259
Office services	531,824	589,255	458,319
Nimpkish Fisheries administration	2,500	2,150	4,850
North Vancouver Island Aboriginal Training Society	7,280	7,280	-
Goods and Services Tax rebates	15,000	-	16,622
Treaty Process chargebacks	25,000	50,000	45,000
Transfer from T'lisalagi'lakw School (R-4)	<u>-</u>	<u>-</u>	<u>6,552</u>
	<u>1,181,412</u>	<u>1,226,099</u>	<u>1,549,924</u>
EXPENDITURE			
Salaries and benefits	597,721	618,217	595,350
Stationery, postage and supplies	59,694	77,898	66,694
Equipment	23,206	19,087	48,206
Telephone	17,000	24,004	16,182
Insurance	22,005	21,999	22,005
Travel and training - Staff	29,040	39,904	34,804
Rent	44,640	44,623	48,488
Sundry	4,500	2,478	4,136
Council honoraria	67,320	65,696	65,890
Professional services	33,500	40,454	77,899
Travel - Council	66,000	55,252	82,470
Annual audit	57,200	56,716	38,165
Donations	20,000	20,323	23,839
Bank charges	8,565	8,403	8,619
Bad debts	-	-	62,522
Recruitment	2,500	(70)	7,430
Transfer to Technical Services (R-12)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
	<u>1,202,891</u>	<u>1,244,984</u>	<u>1,202,699</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(21,479)	(18,885)	347,225
SURPLUS AT BEGINNING OF YEAR	<u>485,847</u>	<u>485,847</u>	<u>138,622</u>
SURPLUS AT END OF YEAR	<u>\$ 464,368</u>	<u>\$ 466,962</u>	<u>\$ 485,847</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

FUNERAL TRUST FUNDS

SCHEDULE R-14

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Revenue Trust Fund	\$ 40,000	\$ 40,000	\$ 40,000
EXPENDITURE			
Funerals	<u>21,525</u>	<u>16,000</u>	<u>22,110</u>
EXCESS OF REVENUE OVER EXPENDITURE	18,475	24,000	17,890
DEFICIT AT BEGINNING OF YEAR	<u>(4,026)</u>	<u>(4,026)</u>	<u>(21,916)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 14,449</u>	<u>\$ 19,974</u>	<u>\$ (4,026)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

ABORIGINAL LAND CLAIMS  
- SPECIFIC CLAIMS

SCHEDULE R-15

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Addition to Reserves (3007)	\$ -	\$ -	\$ 20,000
Revenue Trust Fund	<u>-</u>	<u>-</u>	<u>26,103</u>
	-	-	46,103
Add: Deferred revenue at beginning of year			
Vancouver Island Health Authority (VIHA)	-	15,586	26,646
Less: Deferred revenue at end of year (VIHA)	<u>-</u>	<u>-</u>	<u>(15,586)</u>
	<u>-</u>	<u>15,586</u>	<u>57,163</u>
<b>EXPENDITURE</b>			
Synod Lands	5,000	277	1,458
Whe-La-La-U	10,000	5,981	10,411
Road Encroachment I.R. #1	-	583	138
St. George's site repatriation	-	-	4,484
Cabins - insurance	-	-	259
Property taxes	4,000	4,473	211
Addition to Reserves	-	-	26,576
Transfer to Capital Projects (C-3)	<u>-</u>	<u>15,586</u>	<u>-</u>
	<u>19,000</u>	<u>26,900</u>	<u>43,537</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE</b>	(19,000)	(11,314)	13,626
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(336,188)</u>	<u>(336,188)</u>	<u>(349,814)</u>
<b>DEFICIT AT END OF YEAR</b>	<u><u>\$(355,188)</u></u>	<u><u>\$(347,502)</u></u>	<u><u>\$(336,188)</u></u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

'NAMGIS BUILDINGS

SCHEDULE R-16

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Rent			
Wharfinger hut	\$ 3,000	\$ 2,640	\$ 2,640
Treaty Annex	10,800	17,000	-
Bighouse	4,000	6,000	3,850
Administration building	52,200	52,200	52,200
Portable trailers	9,480	9,480	9,480
Council Hall	13,000	14,000	12,550
Bighouse Fundraising	-	3,000	-
Transfer from Public Works (R-18)	<u>11,826</u>	<u>11,826</u>	<u>11,826</u>
	<u>104,306</u>	<u>116,146</u>	<u>92,546</u>
EXPENDITURE			
Operating costs			
Administration building	44,000	49,478	48,336
Treaty Annex	-	8,981	-
Bighouse	21,508	20,982	21,944
Council Hall	17,847	15,307	17,286
'Namgis Buildings	14,668	14,238	14,577
Office services	2,500	3,000	2,500
Portable expenses	5,500	8,519	5,532
New hospital lease agreement	9,000	262	8,418
Public Artwork maintenance	-	8,000	-
Transfer to Public Works (R-18)	1,000	1,000	1,000
Capital Reserve Contribution (C-4)	<u>18,000</u>	<u>18,000</u>	<u>15,000</u>
	<u>134,023</u>	<u>147,767</u>	<u>134,593</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(29,717)	(31,621)	(42,047)
SURPLUS AT BEGINNING OF YEAR	<u>25,457</u>	<u>25,457</u>	<u>67,504</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (4,260)</u>	<u>\$ (6,164)</u>	<u>\$ 25,457</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

SEWAGE TREATMENT PLANT  
OPERATIONS AND MAINTENANCE

SCHEDULE R-17

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Village of Alert Bay	\$ 59,900	\$ 54,543	\$ 59,974
Transfer from Operating Reserve	-	2,776	9,359
Transfer from Public Works (R-18)	<u>101,000</u>	<u>101,000</u>	<u>100,555</u>
	<u>160,900</u>	<u>158,319</u>	<u>169,888</u>
EXPENDITURE			
Salaries and benefits	77,497	75,989	78,190
Materials and supplies	7,500	9,504	16,209
Equipment	2,500	1,877	-
Telephone	2,100	2,075	2,246
Utilities	7,500	8,002	8,186
Insurance	6,705	7,102	6,705
Travel and training	500	107	78
Repairs and maintenance	5,500	500	7,024
Janitorial services	2,100	1,322	1,914
Ferry and trucking costs - biosolids	227	-	-
Office services	12,000	12,000	12,000
Outfall monitoring costs	2,000	3,715	2,095
Sundry	100	555	340
Laboratory costs	3,500	2,413	3,374
Fuel	1,500	3,157	1,528
Capital Reserve Contribution (C-4)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	<u>161,229</u>	<u>158,318</u>	<u>169,889</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(329)	1	(1)
DEFICIT AT BEGINNING OF YEAR	<u>(1)</u>	<u>(1)</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$ (330)</u>	<u>\$ -</u>	<u>\$ (1)</u>

**'NAMGIS FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2008**

**PUBLIC WORKS**

**SCHEDULE R-18**

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

	<u>2008</u> <u>Budget</u>	<u>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Roads and Bridges (4267)	\$ 29,510	\$ 29,510	\$ 28,956
Wastewater Systems (4210)	141,247	141,247	142,116
Water Systems (4211)	45,735	45,735	43,948
Municipal Services (4269)	89,135	89,135	80,150
Community Buildings (4270)	36,123	36,123	29,563
Training - Fire Protection (4273)	12,480	12,480	12,360
Electrical Systems (4268)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	359,230	359,230	337,093
Sundry	200	865	200
Water and sewer fees	20,000	19,547	19,827
Equipment user fees	21,500	15,547	24,081
Garbage fees	20,000	20,247	19,470
Gravel sales	6,550	870	17,992
Bin rental fees	3,750	3,750	-
Regional District Transportation Subsidy	-	2,155	1,805
Transfer from School Operation and Maintenance (R-3)	5,750	5,750	5,750
Transfer from 'Namgis Buildings (R-16)	1,000	1,000	1,000
Transfer from National Child Benefit (R-46)	19,639	19,639	10,000
Transfer from Capital Reserve (C-4)	<u>3,000</u>	<u>3,000</u>	<u>56,000</u>
	<u>460,619</u>	<u>451,600</u>	<u>493,218</u>
<b>EXPENDITURE</b>			
Salaries and benefits	64,144	78,545	68,322
Materials and supplies	17,000	16,556	19,782
Equipment purchases	5,000	195	39,218
Telephone	4,000	3,798	3,699
Utilities	19,750	18,924	21,027
Insurance	7,378	6,860	7,548
Travel and training	2,000	(22)	1,344
Repairs and maintenance	12,000	18,040	22,220
Fuel	15,600	13,991	15,967
Sundry	3,200	2,616	571
Roads	20,293	20,842	2,346
Office services	2,200	2,200	2,200
Recycling services	27,840	29,160	27,840
Waste disposal	41,417	40,743	41,074
Fire protection and dog control	15,000	25,982	15,496
Office rent	2,400	2,400	2,400
Public Works incentive	19,639	8,786	13,000
Transfer to 'Namgis Buildings (R-16)	11,826	11,826	11,826
Transfer to Sewage Treatment Plant Operations and Maintenance (R-17)	101,000	101,000	100,555
Transfer to Recreation Centre Operations and Maintenance (R-36)	12,259	12,259	12,259
Capital Reserve Contribution (C-4)	<u>34,500</u>	<u>34,500</u>	<u>34,500</u>
	<u>438,446</u>	<u>449,201</u>	<u>463,194</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	22,173	2,399	30,024
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>200,370</u>	<u>200,370</u>	<u>170,346</u>
<b>SURPLUS AT END OF YEAR</b>	<u><u>\$222,543</u></u>	<u><u>\$202,769</u></u>	<u><u>\$200,370</u></u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

'NAMGIS HOUSE

SCHEDULE R-19

*In 2003, the First Nation hired a consultant to work with a local committee to revitalize 'Namgis House. The Committee 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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Rent			
Programs	<u>\$ 34,000</u>	<u>\$ 24,060</u>	<u>\$ 38,040</u>
EXPENDITURE			
Salaries and benefits	17,270	17,232	16,600
Materials and supplies	1,200	1,124	1,301
Fuel and electricity	29,050	25,133	35,804
Insurance	3,510	3,312	3,509
Office services	2,500	2,500	2,404
First Nation Technology Course	<u>2,000</u>	<u>(185)</u>	<u>4,678</u>
	<u>55,530</u>	<u>49,116</u>	<u>64,296</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(21,530)	(25,056)	(26,256)
DEFICIT AT BEGINNING OF YEAR	<u>(645,228)</u>	<u>(645,228)</u>	<u>(618,972)</u>
DEFICIT AT END OF YEAR	<u><u>\$(666,758)</u></u>	<u><u>\$(670,284)</u></u>	<u><u>\$(645,228)</u></u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2008

NET LOFT AND BREAKWATER

SCHEDULE R-20

*The Net Loft offers Nation members storage space and a work area for mending their fishing gear. The Breakwater offers moorage to local and transient boaters for a fee. The Public Works Administrator oversees the maintenance of the wharf and the billings for the use of the Net Loft and Breakwater.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Rent			
Net loft	\$ 4,200	\$ 2,600	\$ 2,600
Moorage	19,000	17,596	22,432
Transfer from Forest and Range Agreement (R-53)	<u>-</u>	<u>16,000</u>	<u>18,500</u>
	<u>23,200</u>	<u>36,196</u>	<u>43,532</u>
EXPENDITURE			
Utilities	2,700	3,985	3,470
Insurance	1,756	1,660	1,756
Repairs and maintenance	2,500	15,850	448
Office services	2,320	2,320	2,210
Breakwater lease	1,721	-	1,704
Net loft expenses	5,000	4,914	5,089
Professional services	1,000	-	18,500
Wharfing costs	<u>3,000</u>	<u>3,308</u>	<u>3,184</u>
	<u>19,997</u>	<u>32,037</u>	<u>36,361</u>
EXCESS OF REVENUE OVER EXPENDITURE	3,203	4,159	7,171
DEFICIT AT BEGINNING OF YEAR	<u>(45,671)</u>	<u>(45,671)</u>	<u>(52,842)</u>
DEFICIT AT END OF YEAR	<u>\$(42,468)</u>	<u>\$(41,512)</u>	<u>\$(45,671)</u>



'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2008

ECONOMIC DEVELOPMENT

SCHEDULE R-21

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Musgamagw Tribal Council	\$103,079	\$103,079	\$ 89,412
Brookfield Power Corporation	-	-	41,142
Upland Excavating chargebacks	-	4,695	7,170
Carleton University	-	10,000	-
Transfer from Forest and Range Agreement (R-53)	<u>          </u>	<u>79,000</u>	<u>          </u>
	<u>103,079</u>	<u>196,774</u>	<u>137,724</u>
EXPENDITURE			
Salaries and benefits	66,887	71,961	70,862
Materials and supplies	250	877	767
Telephone	396	1,256	433
Travel and training	1,000	4,421	295
Office rent	4,176	3,911	2,640
Office services	10,308	10,308	8,948
Consultants	2,500	81,192	6,000
Advertising and promotion	-	9,576	2,000
Kokish hydroelectric project	-	-	41,142
Historic Alert Bay	<u>3,768</u>	<u>921</u>	<u>3,450</u>
	<u>89,285</u>	<u>184,423</u>	<u>136,537</u>
EXCESS OF REVENUE OVER EXPENDITURE	13,794	12,351	1,187
SURPLUS AT BEGINNING OF YEAR	<u>170,539</u>	<u>170,539</u>	<u>169,352</u>
SURPLUS AT END OF YEAR	<u>\$184,333</u>	<u>\$182,890</u>	<u>\$170,539</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

TOBACCO OUTLET

SCHEDULE R-22

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Tobacco sales	<u>\$175,000</u>	<u>\$161,263</u>	<u>\$170,071</u>
EXPENDITURE			
Office services	17,500	16,126	17,007
Tobacco purchases	<u>135,590</u>	<u>131,553</u>	<u>133,091</u>
	<u>153,090</u>	<u>147,679</u>	<u>150,098</u>
EXCESS OF REVENUE OVER EXPENDITURE	21,910	13,584	19,973
SURPLUS AT BEGINNING OF YEAR	<u>329,134</u>	<u>329,134</u>	<u>309,161</u>
SURPLUS AT END OF YEAR	<u>\$351,044</u>	<u>\$342,718</u>	<u>\$329,134</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

NIMPKISH FISHERIES SERVICE

SCHEDULE R-23

*The Comptroller's Assistant provides accounting services for fish boat skippers, for a fee. The fees are recorded in 'Namgis Administration (R-13). The total value of the fish bought and sold by Nimpkish Fisheries is recorded in this schedule.*

	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE		
Receipts from fishing companies	\$ 254,786	\$ 376,586
EXPENDITURE		
Payments to fishermen	<u>255,766</u>	<u>373,991</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(980)	2,595
SURPLUS AT BEGINNING OF YEAR	<u>3,617</u>	<u>1,022</u>
SURPLUS AT END OF YEAR	<u>\$ 2,637</u>	<u>\$ 3,617</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

DENTAL CLINIC

SCHEDULE R-24

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$ 55,772	\$ 55,772	\$ 155,646
Billing revenue	455,000	428,136	559,935
Non-billable services	(53,150)	(57,331)	(27,705)
Transfer from Capital Reserve (C-4)	<u>15,000</u>	<u>12,000</u>	<u>1,400</u>
	<u>472,622</u>	<u>438,577</u>	<u>689,276</u>
EXPENDITURE			
Salaries and benefits	436,006	373,661	507,027
Materials and supplies	44,000	38,015	50,669
Equipment	12,000	12,873	10,320
Telephone	5,000	4,288	5,168
Utilities	4,500	4,626	4,315
Travel and training	6,000	4,928	4,427
Facility maintenance	8,000	7,312	12,810
Professional services	1,500	1,575	1,320
Bank charges	800	1,030	786
Recruitment	2,500	1,814	107
Laboratory costs	25,000	28,239	37,916
Bad debts	1,000	3,945	985
Office services	19,680	19,680	19,680
Teacherage rent	-	400	-
Advertising and promotion	3,500	2,169	55
Capital Reserve contribution (C-4)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	<u>580,486</u>	<u>515,555</u>	<u>666,585</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(107,864)	(76,978)	22,691
DEFICIT AT BEGINNING OF YEAR	<u>(390,956)</u>	<u>(390,956)</u>	<u>(413,647)</u>
DEFICIT AT END OF YEAR	<u>\$(498,820)</u>	<u>\$(467,934)</u>	<u>\$(390,956)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

HEALTH CENTRE  
OPERATIONS AND MAINTENANCE

SCHEDULE R-25

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$ 70,000	\$ 70,000	\$ 60,000
Rent	36,000	36,000	36,000
Transfer from Capital Reserve (C-4)	<u>-</u>	<u>-</u>	<u>7,206</u>
	<u>106,000</u>	<u>106,000</u>	<u>103,206</u>
EXPENDITURE			
Salaries and benefits	33,690	38,240	33,998
Materials and supplies	5,900	7,677	5,940
Equipment purchases	1,500	560	3,139
Telephone	600	704	666
Utilities	8,500	9,074	8,453
Insurance	5,448	5,079	5,448
Repairs and maintenance	19,000	15,150	23,212
Propane	14,000	19,296	13,860
Office services	7,000	7,000	7,000
Capital Reserve Contribution (C-4)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>105,638</u>	<u>112,780</u>	<u>111,716</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	362	(6,780)	(8,510)
DEFICIT AT BEGINNING OF YEAR	<u>(38,394)</u>	<u>(38,394)</u>	<u>(29,884)</u>
DEFICIT AT END OF YEAR	<u>\$(38,032)</u>	<u>\$(45,174)</u>	<u>\$(38,394)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

SUBSTANCE ABUSE  
TREATMENT CENTRE

SCHEDULE R-26

*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.*

	2008 <u>Budget</u>	2008 <u>Actual</u>	2007 <u>Actual</u>
REVENUE			
Health Canada			
Substance Abuse Program	\$724,358	\$746,089	\$724,358
Crisis Intervention	38,078	39,220	38,078
Association of B.C. First Nation			
Treatment Programs	-	5,000	-
Harley Wehner Memorial Fund	-	-	65
Sundry	-	25	-
Transfer from Capital Reserve (C-4)	<u>-</u>	<u>-</u>	<u>10,993</u>
	<u>762,436</u>	<u>790,334</u>	<u>773,494</u>
EXPENDITURE			
Salaries and benefits	399,289	410,565	400,245
Materials and supplies	15,000	15,941	15,939
Equipment purchases	19,677	23,080	18,575
Telephone	7,000	5,177	7,926
Utilities	8,500	13,207	9,218
Insurance	2,300	1,888	2,006
Travel and training	20,000	26,265	19,507
Repairs and maintenance	9,557	17,242	9,604
Office services	77,172	77,172	77,172
Professional services	20,500	20,443	39,923
Food	65,000	64,321	65,732
Mental Health services	38,078	38,078	37,515
Sessional fees	12,500	13,244	13,686
Vehicle	2,100	5,693	2,918
Facility rentals	32,550	31,050	33,600
Recruitment	1,000	2,193	492
Transfer to Health Administration (R-30)	15,000	15,000	15,000
Transfer to Community Health (R-31)	2,000	2,000	-
Transfer to Delegated Child Welfare (R-40)	-	-	500
Capital Reserve Contribution (C-4)	15,441	15,441	15,441
Recovered by Health Canada	<u>-</u>	<u>-</u>	<u>10</u>
	<u>762,664</u>	<u>798,000</u>	<u>785,009</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(228)	(7,666)	(11,515)
SURPLUS AT BEGINNING OF YEAR	<u>70,114</u>	<u>70,114</u>	<u>81,629</u>
SURPLUS AT END OF YEAR	<u>\$ 69,886</u>	<u>\$ 62,448</u>	<u>\$ 70,114</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

CHRONIC CARE PROJECT

SCHEDULE R-27

*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 works part-time to improve prevention, treatment and education for those suffering from diabetes.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Inter Tribal Health Authority	\$ 49,280	\$ 49,280	\$ 20,750
Transfer from Health Administration (R-30)	<u>-</u>	<u>-</u>	<u>15,759</u>
	<u>49,280</u>	<u>49,280</u>	<u>36,509</u>
EXPENDITURE			
Salaries and benefits	36,130	21,297	16,975
Materials and supplies	800	728	1,089
Equipment	-	30	862
Telephone	900	390	923
Travel and training	4,500	3,408	660
Office services	4,950	4,950	-
Write off receivable	-	-	15,000
Transfer to Physician Services (R-28)	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>
	<u>48,780</u>	<u>32,303</u>	<u>36,509</u>
EXCESS OF REVENUE OVER EXPENDITURE	500	16,977	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 500</u>	<u>\$ 16,977</u>	<u>\$ -</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2008

PHYSICIAN SERVICES

SCHEDULE R-28

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$ 335,000	\$ 335,000	\$ 250,567
MSP and sundry revenue	210,000	249,899	212,258
Vancouver Island Health Authority	-	-	5,000
Clerical support fees	6,500	6,500	6,500
Transfer from Chronic Care Project (R-27)	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>
	<u>553,000</u>	<u>592,899</u>	<u>475,325</u>
EXPENDITURE			
Salaries and benefits	457,873	502,509	457,873
Materials and supplies	15,500	11,189	15,154
Equipment	9,605	9,976	7,005
Telephone	10,000	13,907	13,656
Duplex rent	5,843	6,195	5,843
Sundry	4,678	4,699	4,147
Professional services	7,600	5,861	7,474
Recruitment	-	-	13,365
Travel and training	5,500	4,533	2,667
Office services	29,040	29,040	29,040
Billing adjustments	6,000	6,589	6,044
Locum fee	36,000	10,121	35,205
Repairs and maintenance	<u>500</u>	<u>710</u>	<u>323</u>
	<u>588,139</u>	<u>605,329</u>	<u>597,796</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(35,139)	(12,430)	(122,471)
DEFICIT AT BEGINNING OF YEAR	<u>(426,563)</u>	<u>(426,563)</u>	<u>(304,092)</u>
DEFICIT AT END OF YEAR	<u><u>\$(461,702)</u></u>	<u><u>\$(438,993)</u></u>	<u><u>\$(426,563)</u></u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

MENTAL HEALTH

SCHEDULE R-29

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$155,920	\$155,920	\$155,920
Treatment Centre fees	38,078	38,078	37,515
Forensic Psychiatric Services Commission	<u>17,416</u>	<u>18,702</u>	<u>16,031</u>
	<u>211,414</u>	<u>212,700</u>	<u>209,466</u>
EXPENDITURE			
Salaries and benefits	142,950	105,213	113,761
Materials and supplies	3,000	7,231	3,308
Equipment	-	2,890	-
Telephone	1,400	2,923	1,415
Travel and training	10,000	5,079	7,384
Office services	8,000	8,000	8,000
Professional services	2,500	3,625	1,223
Community workshops	4,000	1,560	1,471
Recruitment	7,500	18,181	6,965
Intensive Outreach Contract	17,416	17,833	15,881
Sundry	-	1,129	-
Transfer to Youth Centre (R-38)	<u>1,560</u>	<u>1,560</u>	<u>1,560</u>
	<u>198,326</u>	<u>175,224</u>	<u>160,968</u>
EXCESS OF REVENUE OVER EXPENDITURE	13,088	37,476	48,498
SURPLUS AT BEGINNING OF YEAR	<u>94,443</u>	<u>94,443</u>	<u>45,945</u>
SURPLUS AT END OF YEAR	<u>\$107,531</u>	<u>\$131,919</u>	<u>\$ 94,443</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

HEALTH ADMINISTRATION

SCHEDULE R-30

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$ 303,550	\$ 304,884	\$ 424,181
Kwakiutl District Council	64,492	64,492	64,492
Low Carb Study	30,000	70,435	61,025
Inter Tribal Health Authority	-	-	2,000
Transfer from Substance Abuse Treatment Centre (R-26)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	<u>413,042</u>	<u>454,811</u>	<u>566,698</u>
EXPENDITURE			
Salaries and benefits	86,598	74,214	90,700
Materials and supplies	18,000	26,551	19,049
Equipment	45,000	36,799	533
Telephone	9,000	7,991	9,908
Travel and training	5,000	14,539	2,697
Teachergage and duplex expenses	10,000	11,400	9,649
Office services	24,924	64,924	24,924
Professional services	8,000	5,938	5,871
Recruitment	5,000	17,379	-
Communications	5,000	10,414	4,688
Whe-La-La-U Programs	-	-	14,700
E-Health Project	-	6,523	54,232
Low Carb Study	30,000	68,955	43,822
Sundry	-	-	4,260
Transfer to Chronic Care Project (R-27)	<u>-</u>	<u>-</u>	<u>15,759</u>
	<u>246,522</u>	<u>345,627</u>	<u>300,792</u>
EXCESS OF REVENUE OVER EXPENDITURE	166,520	109,184	265,906
SURPLUS AT BEGINNING OF YEAR	<u>1,101,621</u>	<u>1,101,621</u>	<u>835,715</u>
SURPLUS AT END OF YEAR	<u>\$1,268,141</u>	<u>\$1,210,805</u>	<u>\$1,101,621</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2008

COMMUNITY HEALTH

SCHEDULE R-31

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$218,440	\$218,440	\$220,630
Vancouver Island Health Authority	16,535	16,535	16,535
Sundry	-	882	-
B.C. Centre of Excellence	-	-	200
Emergency Planning Grant	2,500	2,500	2,500
Transfer from Substance Abuse Treatment Centre (R-26)	<u>2,000</u>	<u>2,000</u>	<u>-</u>
	<u>239,475</u>	<u>240,357</u>	<u>239,865</u>
EXPENDITURE			
Salaries and benefits	152,728	165,559	162,702
Materials and supplies	8,000	5,653	7,358
Nutrition supplements	13,000	13,417	12,617
Equipment	1,000	2,240	1,214
Telephone	3,800	3,213	3,871
Travel and training	10,000	7,592	5,101
Diabetic initiative	18,000	22,811	20,830
Office services	11,000	11,000	11,000
Professional services	1,000	350	3,850
Recruitment	-	-	1,402
Transfer to Youth Centre (R-38)	2,000	2,000	-
Transfer to Amlilas (R-42)	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	<u>222,028</u>	<u>235,335</u>	<u>231,445</u>
EXCESS OF REVENUE OVER EXPENDITURE	17,447	5,022	8,420
SURPLUS AT BEGINNING OF YEAR	<u>201,719</u>	<u>201,719</u>	<u>193,299</u>
SURPLUS AT END OF YEAR	<u>\$219,166</u>	<u>\$206,741</u>	<u>\$201,719</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

VICTIM SERVICES

SCHEDULE R-32

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Province of British Columbia	\$28,268	\$28,268	\$29,270
Sundry	<u>100</u>	<u>-</u>	<u>100</u>
	<u>28,368</u>	<u>28,268</u>	<u>29,370</u>
EXPENDITURE			
Salaries and benefits	20,863	15,692	19,313
Materials and supplies	1,000	1,028	943
Telephone	400	332	427
Travel and training	1,000	1,726	342
Office services	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
	<u>26,063</u>	<u>21,578</u>	<u>23,825</u>
EXCESS OF REVENUE OVER EXPENDITURE	2,305	6,690	5,545
SURPLUS AT BEGINNING OF YEAR	<u>22,563</u>	<u>22,563</u>	<u>17,018</u>
SURPLUS AT END OF YEAR	<u>\$24,868</u>	<u>\$29,253</u>	<u>\$22,563</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

HEALTH CENTRE FUNDRAISING

SCHEDULE R-33

*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>2008 Actual</u>	<u>2007 Actual</u>
REVENUE		
Nobodys Perfect Child Care Fees	\$ -	\$ 120
Stroke Recovery Group	<u>2,055</u>	<u>5,411</u>
	<u>2,055</u>	<u>5,531</u>
EXPENDITURE		
Stroke Recovery Group	4,317	6,833
Nobodys Perfect Child Care	<u>-</u>	<u>1,140</u>
	<u>4,317</u>	<u>7,973</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(2,262)	(2,442)
SURPLUS AT BEGINNING OF YEAR	<u>3,142</u>	<u>5,584</u>
SURPLUS AT END OF YEAR	<u>\$ 880</u>	<u>\$ 3,142</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2008

HOME AND COMMUNITY CARE

SCHEDULE R-34

*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>2008</u> <u>Budget</u>	<u>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Adult Care - In Home Care (2395)	\$147,411	\$147,411	\$132,810
Adult In Home Care Service Delivery (2399)	<u>23,896</u>	<u>23,896</u>	<u>23,437</u>
	171,307	171,307	156,247
Health Canada	178,294	178,294	173,101
Sundry	<u>-</u>	<u>306</u>	<u>860</u>
	<u>349,601</u>	<u>349,907</u>	<u>330,208</u>
EXPENDITURE			
Salaries and benefits	236,306	264,945	252,647
Materials and supplies	7,000	7,091	7,311
Equipment	2,500	106	2,023
Telephone	4,000	5,304	5,867
Travel and training	4,500	3,808	3,987
Rent	6,000	6,000	6,000
Office services	33,000	33,000	33,000
Professional services	750	-	518
Physiotherapy/Rehabilitation	1,000	-	-
Vehicle expenses and insurance	7,400	16,619	6,942
Client assessments	6,000	3,000	6,000
Dr. Chalmers' Clerical Support	6,500	6,500	6,500
Recruitment	<u>1,402</u>	<u>3,518</u>	<u>1,402</u>
	<u>316,358</u>	<u>349,891</u>	<u>332,197</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	33,243	16	(1,989)
DEFICIT AT BEGINNING OF YEAR	<u>(39,058)</u>	<u>(39,058)</u>	<u>(37,069)</u>
DEFICIT AT END OF YEAR	<u>\$ (5,815)</u>	<u>\$ (39,042)</u>	<u>\$ (39,058)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

PATIENT TRAVEL

SCHEDULE R-35

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$215,852	\$215,852	\$215,852
Goods and Services Tax rebates	<u>-</u>	<u>-</u>	<u>2,499</u>
	<u>215,852</u>	<u>215,852</u>	<u>218,351</u>
EXPENDITURE			
Salaries and benefits	46,679	33,774	36,286
Telephone	1,500	590	821
Travel and training	2,500	338	2,088
Patient travel	180,000	192,635	201,542
Equipment	<u>500</u>	<u>-</u>	<u>-</u>
	<u>231,179</u>	<u>227,337</u>	<u>240,737</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(15,327)	(11,485)	(22,386)
DEFICIT AT BEGINNING OF YEAR	<u>(63,212)</u>	<u>(63,212)</u>	<u>(40,826)</u>
DEFICIT AT END OF YEAR	<u>\$(78,539)</u>	<u>\$(74,697)</u>	<u>\$(63,212)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

RECREATION CENTRE OPERATIONS  
AND MAINTENANCE

SCHEDULE R-36

*The costs of operating the Lawrence Ambers Memorial Recreation Centre are recorded in this schedule.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Facility Rental	\$ 6,500	\$ 5,615	\$ 7,080
Bingo Surcharge	9,000	7,850	10,225
Canteen	12,000	11,152	7,938
Fundraising	15,000	13,936	14,553
Transfer from Public Works (R-18)	12,259	12,259	12,259
Transfer from National Child Benefit (R-46)	<u>6,500</u>	<u>6,500</u>	<u>5,860</u>
	<u>61,259</u>	<u>57,312</u>	<u>57,915</u>
<b>EXPENDITURE</b>			
Salaries and benefits	16,400	17,480	18,187
Cleaning supplies	1,000	713	1,033
Utilities	5,000	6,889	5,621
Insurance	8,228	7,756	8,228
Repairs and Maintenance	4,000	5,392	4,249
Propane	5,000	5,660	6,281
Canteen Supplies	5,000	9,913	7,226
Bingo supplies	6,000	4,833	5,468
Set up/Take down Crew	2,131	2,050	1,945
Capital Reserve Contribution (C-4)	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>60,259</u>	<u>68,186</u>	<u>65,738</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	1,000	(10,874)	(7,823)
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(31,519)</u>	<u>(31,519)</u>	<u>(23,696)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$(30,519)</u>	<u>\$(42,393)</u>	<u>\$(31,519)</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

CHILD AND FAMILY SERVICES

SCHEDULE R-37

*The K'wak'walat'si 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.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Province of British Columbia	\$187,455	\$187,455	\$135,290
North Island Child Care Society	3,744	3,432	-
Law Foundation	20,480	18,432	-
Sundry	<u>-</u>	<u>687</u>	<u>-</u>
	<u>211,679</u>	<u>210,006</u>	<u>135,290</u>
EXPENDITURE			
Salaries and benefits	133,373	118,031	89,719
Materials and supplies	11,650	10,632	8,543
Equipment purchases	1,489	2,395	5,611
Telephone	2,300	2,335	2,201
Travel and training	20,500	14,248	5,095
Office rent	-	6,000	12,000
Office services	13,316	13,316	11,216
Nutritional supplements	1,450	-	1,348
Professional services	50	-	-
Workshops	2,500	3,677	1,064
Transfer to K'wak'walat'si Operations (R-39)	<u>19,051</u>	<u>19,051</u>	<u>-</u>
	<u>205,679</u>	<u>189,685</u>	<u>136,797</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	6,000	20,321	(1,507)
SURPLUS AT BEGINNING OF YEAR	<u>32,210</u>	<u>32,210</u>	<u>33,717</u>
SURPLUS AT END OF YEAR	<u>\$ 38,210</u>	<u>\$ 52,531</u>	<u>\$ 32,210</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

YOUTH CENTRE

SCHEDULE R-38

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Family Violence (2420)	\$ 19,090	\$ 19,090	\$ 19,090
Health Canada			
Brighter Futures	57,000	57,000	57,000
North Vancouver Island Aboriginal			
Training Society	7,280	7,280	19,712
First Nations Schools Association	-	-	9,520
Social Assistance Camp Fees	12,000	12,000	12,000
B.C. Hydro	4,000	4,000	4,000
Cultural Camp	12,000	12,000	-
Transfer from School Fundraising (R-7)	1,000	1,000	-
Transfer from 'Namgis Administration (R-13)	500	500	-
Transfer from Substance Abuse Treatment			
Centre (R-26)	1,000	1,000	-
Transfer from Mental Health (R-29)	1,560	1,560	1,560
Transfer from Community Health (R-31)	2,000	2,000	-
Transfer from National Child Benefit (R-46)	20,000	20,000	4,245
Transfer from Training and Employment Support			
Initiatives (R-47)	<u>-</u>	<u>-</u>	<u>37,016</u>
	<u>137,430</u>	<u>137,430</u>	<u>164,143</u>
EXPENDITURE			
Salaries and benefits	96,059	106,535	120,769
Materials and supplies	6,000	4,652	4,161
Equipment purchases	3,000	1,391	2,440
Telephone	1,200	1,084	1,086
Travel and training	750	2,736	645
Activities and events	20,000	15,959	1,403
Workshops and Elders' honoraria	2,500	2,875	1,350
Cultural Camp	<u>12,000</u>	<u>10,206</u>	<u>-</u>
	<u>141,509</u>	<u>145,438</u>	<u>131,854</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(4,079)	(8,008)	32,289
DEFICIT AT BEGINNING OF YEAR	<u>(8,828)</u>	<u>(8,828)</u>	<u>(41,117)</u>
DEFICIT AT END OF YEAR	<u>\$(12,907)</u>	<u>\$(16,836)</u>	<u>\$ (8,828)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

K'WAK'WALAT'SI OPERATIONS

SCHEDULE R-39

*This program contains the costs of maintaining and operating the K'wak'walat'si office building. The K'wak'walat'si Administrative Assistant is paid out of this program.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Office Rent	\$ 18,000	\$ 18,000	\$ -
Transfer from Child and Family Services (R-37)	19,051	19,051	-
Transfer from Delegated Child Welfare (R-40)	39,678	39,678	-
Transfer from Aboriginal Infant Development (R-41)	26,000	26,000	-
Transfer from Amlilas (R-42)	10,000	8,000	-
Transfer from Social Assistance Service Delivery (R-43)	14,447	14,447	-
Transfer from Training & Employment Support Initiative (R-47)	<u>17,000</u>	<u>7,000</u>	<u>-</u>
	<u>144,176</u>	<u>132,176</u>	<u>-</u>
EXPENDITURE			
Salaries and benefits	146,228	41,353	-
Materials and supplies	2,500	271	-
Equipment	500	-	-
Telephone	1,840	-	-
Utilities	1,500	673	-
Insurance	2,370	-	-
Travel and training	1,500	1,376	-
Repairs and maintenance	4,900	1,110	-
Office services	2,500	2,500	-
Community outreach	<u>2,500</u>	<u>100</u>	<u>-</u>
	<u>166,338</u>	<u>47,383</u>	<u>-</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(22,162)	84,793	-
SURPLUS AT BEGINNING OF YEAR	<u>33,183</u>	<u>33,183</u>	<u>33,183</u>
SURPLUS AT END OF YEAR	<u>\$ 11,021</u>	<u>\$117,976</u>	<u>\$ 33,183</u>

**'NAMGIS FIRST NATION**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31, 2008**

**DELEGATED CHILD WELFARE**

**SCHEDULE R-40**

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Operations (2373)	\$226,268	\$226,268	\$260,175
Rent revenue	-	-	13,000
Sundry	500	1,152	5,465
Donations and Fundraising	-	-	1,750
Transfer from Substance Abuse Treatment Centre (R-26)	-	-	500
Transfer from Capital Reserve (C-4)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>231,768</u>	<u>232,420</u>	<u>280,890</u>
<b>EXPENDITURE</b>			
Salaries and benefits	124,106	146,985	138,127
Materials and supplies	3,000	7,951	6,342
Equipment	500	449	6,026
Telephone	3,000	2,704	3,023
Utilities	1,500	3,622	3,990
Insurance	2,370	2,235	2,370
Travel and training	10,000	17,381	21,344
Repairs and maintenance	1,000	3,827	4,546
Office services	23,000	23,000	23,000
Professional services	-	2,528	9,018
Community Outreach	2,500	2,215	5,054
Renovations	8,000	32,890	13,500
Office rent	6,000	6,000	-
Transfer to K'wak'walat'si Operations (R-39)	39,678	39,678	-
Capital Reserve Contribution (C-4)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	<u>229,654</u>	<u>296,465</u>	<u>241,340</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	2,114	(64,045)	39,550
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>247,826</u>	<u>247,826</u>	<u>208,276</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$249,940</u>	<u>\$183,781</u>	<u>\$247,826</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

ABORIGINAL INFANT  
DEVELOPMENT PROGRAM

SCHEDULE R-41

*'Namgis receives provincial funding to provide Infant Development services to aboriginals on Northern Vancouver Island. A satellite office has been opened in Port Hardy.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Province of British Columbia	\$200,000	\$200,000	\$ 35,000
Sundry	<u>-</u>	<u>40</u>	<u>-</u>
	<u>200,000</u>	<u>200,040</u>	<u>35,000</u>
EXPENDITURE			
Salaries and benefits	133,437	62,237	2,581
Materials and supplies	3,000	8,363	81
Equipment	5,000	3,553	1,089
Telephone	3,600	1,857	29
Travel and training	20,000	20,529	405
Rent	6,000	16,000	1,000
Office services	5,000	5,000	1,750
Sundry	288	-	-
Recruitment	500	225	883
Workshops/Public sessions	6,500	908	-
Transfer to K'wak'walat'si Operations (R-39)	<u>26,000</u>	<u>26,000</u>	<u>-</u>
	<u>209,325</u>	<u>144,672</u>	<u>7,818</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(9,325)	55,368	27,182
SURPLUS AT BEGINNING OF YEAR	<u>27,182</u>	<u>27,182</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 17,857</u>	<u>\$ 82,550</u>	<u>\$ 27,182</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

AMLILAS

SCHEDULE R-42

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Health Canada	\$183,044	\$183,044	\$183,044
Province of British Columbia	32,500	29,067	40,577
North Vancouver Island Aboriginal Training Society	75,000	75,000	84,000
B.C. Council for Families	-	3,500	-
Sundry	-	5,978	875
Transfer from Community Health (R-31)	1,500	1,500	1,500
Work Opportunity Program transfer from Social Assistance (R-44)	-	-	4,224
Transfer from National Child Benefit (R-46)	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>
	<u>300,544</u>	<u>306,589</u>	<u>322,720</u>
EXPENDITURE			
Salaries and benefits	219,951	227,636	240,943
Materials and supplies	7,000	8,573	7,475
Equipment purchases	2,000	374	1,859
Telephone	1,500	1,382	1,475
Utilities	3,000	3,645	3,271
Insurance	2,256	2,250	2,256
Travel and training	3,910	2,444	9,787
Repairs and maintenance	1,000	718	1,674
Office services	15,000	15,000	15,000
Cultural expenses	1,000	100	491
Food	5,000	9,896	5,637
Playground upgrading	-	-	5,860
Nutritional supplements	20,000	14,339	17,340
Vehicle expenses	5,000	6,686	4,819
Transfer to K'wak'walat'si Operations (R-39)	10,000	8,000	-
Capital Reserve Contribution (C-4)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	<u>301,617</u>	<u>306,043</u>	<u>322,887</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(1,073)	546	(167)
DEFICIT AT BEGINNING OF YEAR	<u>(24,607)</u>	<u>(24,607)</u>	<u>(24,440)</u>
DEFICIT AT END OF YEAR	<u>\$(25,680)</u>	<u>\$(24,061)</u>	<u>\$(24,607)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

SOCIAL ASSISTANCE  
SERVICE DELIVERY

SCHEDULE R-43

*The Social Development (S.A.) Clerk, who administers the Social Assistance program, is paid out of this program. A trainee was hired for part of 2008.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Social Assistance Service Delivery (2330)	\$ 86,030	\$ 86,030	\$ 84,607
North Vancouver Island Aboriginal Training			
Society	12,936	12,936	-
Client assessment fees	<u>3,000</u>	<u>3,000</u>	<u>6,000</u>
	<u>101,966</u>	<u>101,966</u>	<u>90,607</u>
<b>EXPENDITURE</b>			
Salaries and benefits	48,932	67,991	44,666
Materials and supplies	2,500	3,220	2,113
Equipment purchases	500	204	-
Telephone	1,800	1,501	1,777
Travel and training	1,000	3,074	1,757
Professional services	2,500	1,138	-
Rent	3,300	3,300	3,750
Utilities	500	686	456
Repairs and maintenance	300	-	182
Office services	9,631	9,631	9,000
Transfer to K'wak'walat'si Operations (R-39)	14,447	14,447	-
Transfer to Amlilas (R-42)	<u>4,124</u>	<u>4,124</u>	<u>-</u>
	<u>89,534</u>	<u>109,316</u>	<u>63,701</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	12,432	(7,350)	26,906
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>147,694</u>	<u>147,694</u>	<u>120,788</u>
<b>SURPLUS AT END OF YEAR</b>	<u><u>\$160,126</u></u>	<u><u>\$140,344</u></u>	<u><u>\$147,694</u></u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

SOCIAL ASSISTANCE

SCHEDULE R-44

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Basic Needs (2305)	\$616,323	\$616,323	\$633,314
Special Needs (2320)	50,796	50,796	50,439
Guardian Financial Assistance (2307)	<u>65,000</u>	<u>65,000</u>	<u>65,068</u>
	<u>732,119</u>	<u>732,119</u>	<u>748,821</u>
<b>EXPENDITURE</b>			
Basic Needs	616,323	605,364	629,756
Guardian Financial Assistance	65,000	54,585	65,029
Special Needs	50,796	47,255	61,421
Extra Assistance	-	-	14,380
Work Opportunity Program transfers			
Amlilas (R-42)	-	-	4,224
Gwa'ni Hatchery (R-57)	<u>-</u>	<u>3,225</u>	<u>-</u>
	<u>732,119</u>	<u>710,429</u>	<u>774,810</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	21,690	(25,989)
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>1,074</u>	<u>1,074</u>	<u>27,063</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 1,074</u>	<u>\$ 22,764</u>	<u>\$ 1,074</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

COMMUNITY DEVELOPMENT FUNDRAISING SCHEDULE R-45

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

	<u>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUE		
Recreation Centre Clothing	\$ 140	\$ 4,370
Christmas Hampers	14,186	15,764
Recreation Centre Fundraising	5,746	8,647
Head Start	-	570
Youth Sunshine Group	<u>2,146</u>	<u>920</u>
	<u>22,218</u>	<u>30,271</u>
EXPENDITURE		
Recreation Centre Fundraising	3,670	11,664
Christmas Hampers	15,708	12,577
Amlilas Daycare	-	(21)
Head Start	-	848
Youth Sunshine Group	<u>734</u>	<u>-</u>
	<u>20,112</u>	<u>25,068</u>
EXCESS OF REVENUE OVER EXPENDITURE	2,106	5,203
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>2,243</u>	<u>(2,960)</u>
SURPLUS AT END OF YEAR	<u>\$ 4,349</u>	<u>\$ 2,243</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

NATIONAL CHILD BENEFIT

SCHEDULE R-46

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

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
National Child Benefit Initiative (2440)	\$ 99,439	\$ 99,439	\$ 93,533
Thrift Shop Revenue	<u>700</u>	<u>1,362</u>	<u>764</u>
	<u>100,139</u>	<u>100,801</u>	<u>94,297</u>
EXPENDITURE			
Thrift shop	4,000	3,623	3,877
Ferry and school snack programs	25,000	26,026	21,273
Incentive Workers Top Up	-	-	50
Community Events	15,000	16,701	40,491
Transfer to Public Works (R-18)	19,639	19,639	10,000
Transfer to Recreation Centre Operations and Maintenance (R-36)	6,500	6,500	5,860
Transfer to Youth Centre (R-38)	20,000	20,000	4,245
Transfer to Amlilas (R-42)	8,500	8,500	8,500
Transfer to Training and Employment Support Initiatives (R-47)	<u>-</u>	<u>-</u>	<u>388</u>
	<u>98,639</u>	<u>100,989</u>	<u>94,684</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	1,500	(188)	(387)
DEFICIT AT BEGINNING OF YEAR	<u>(4,295)</u>	<u>(4,295)</u>	<u>(3,908)</u>
DEFICIT AT END OF YEAR	<u>\$ (2,795)</u>	<u>\$ (4,483)</u>	<u>\$ (4,295)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

TRAINING AND EMPLOYMENT  
SUPPORT INITIATIVES

SCHEDULE R-47

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Social Assistance Employment and			
Training (2308)	\$ 38,088	\$ 38,088	\$ 34,086
Sundry	-	1,300	2,500
North Vancouver Island Aboriginal Training			
Society	57,212	56,081	41,346
Community Futures	-	1,719	-
First Nations Education Steering Committee	22,875	23,991	-
New Relationship Trust	7,795	6,611	-
Marine First Aid	-	2,165	-
Transfer from National Child Benefit (R-46)	-	-	388
	<u>125,970</u>	<u>129,955</u>	<u>78,320</u>
EXPENDITURE			
Salaries and benefits	65,844	102,786	74,845
Materials and supplies	2,500	2,767	3,780
Equipment	2,417	2,535	2,348
Telephone	2,000	4,272	2,832
Utilities	1,000	1,323	1,079
Insurance	74	74	74
Travel and training	2,000	4,280	2,351
Repairs and maintenance	500	2,716	-
Rent	2,640	2,640	2,640
Janitorial services	-	-	1,100
Marine First Aid	-	2,155	-
Professional services	-	210	-
Administrative services	17,000	7,000	-
Transfer to Youth Centre (R-38)	-	-	37,016
	<u>95,975</u>	<u>132,758</u>	<u>128,065</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	29,995	(2,803)	(49,745)
SURPLUS AT BEGINNING OF YEAR	<u>34,258</u>	<u>34,258</u>	<u>84,003</u>
SURPLUS AT END OF YEAR	<u>\$ 64,253</u>	<u>\$ 31,455</u>	<u>\$ 34,258</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

FORESTRY CREW

SCHEDULE R-48

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Western Forest Products	\$ 26,800	\$ 21,296	\$ 28,748
British Columbia Ferries	2,000	563	3,179
Truck rental fees	3,000	1,380	-
Timberwest	-	-	2,775
Sundry	<u>-</u>	<u>7,155</u>	<u>-</u>
	<u>31,800</u>	<u>30,394</u>	<u>34,702</u>
<b>EXPENDITURE</b>			
Salaries and benefits	12,250	16,589	19,895
Materials and supplies	100	681	110
Equipment	450	-	-
Truck expenses	5,750	3,664	5,666
Professional services	8,000	5,685	7,320
Ferry tickets	1,500	1,090	1,523
Travel and training	<u>-</u>	<u>2,995</u>	<u>-</u>
	<u>28,050</u>	<u>30,704</u>	<u>34,514</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	3,750	(310)	188
<b>DEFICIT AT BEGINNING OF YEAR</b>	<u>(5,896)</u>	<u>(5,896)</u>	<u>(6,084)</u>
<b>DEFICIT AT END OF YEAR</b>	<u>\$ (2,146)</u>	<u>\$ (6,206)</u>	<u>\$ (5,896)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

YUKUSAM HERITAGE SOCIETY

SCHEDULE R-49

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Commercial lease fees	\$ 18,000	\$ 2,500	\$ 1,800
EXPENDITURE			
Insurance	7,750	7,750	7,750
Office services	<u>1,800</u>	<u>-</u>	<u>-</u>
	<u>9,550</u>	<u>7,750</u>	<u>7,750</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	8,450	(5,250)	(5,950)
DEFICIT AT BEGINNING OF YEAR	<u>(20,306)</u>	<u>(20,306)</u>	<u>(14,356)</u>
DEFICIT AT END OF YEAR	<u>\$(11,856)</u>	<u>\$(25,556)</u>	<u>\$(20,306)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

ECO-TOURISM PROJECT

SCHEDULE R-50

*In the summer and fall of 2007 a crew maintained the cabins at Vernon Lake, Woss Lake and Ksuiladas Island. They also cleared trails on Cormorant Island and cleaned Gwakawe Campground.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
North Vancouver Island Aboriginal Training Society	\$ 45,403	\$ 39,737	\$ 39,290
Sundry	-	-	100
Transfer from Forest and Range Agreement (R-53)	<u>-</u>	<u>13,457</u>	<u>69,029</u>
	<u>45,403</u>	<u>53,194</u>	<u>108,419</u>
<b>EXPENDITURE</b>			
Salaries and benefits	37,900	38,748	36,840
Construction materials and supplies	800	4,179	32,377
Equipment rentals and purchases	1,000	790	4,596
Training	7,000	3,842	2,905
Transportation	4,000	3,481	16,148
Contractors	-	-	4,313
Project management	8,834	-	6,267
Food	3,000	2,154	4,473
Design	<u>-</u>	<u>-</u>	<u>500</u>
	<u>62,534</u>	<u>53,194</u>	<u>108,419</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE</b>	(17,131)	-	-
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFICIT AT END OF YEAR</b>	<u><u>\$(17,131)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

CAMPSITE MANAGEMENT

SCHEDULE R-51

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Province of British Columbia	\$ -	\$ 6,990	\$ -
Shell Canada	2,500	2,500	2,500
Transfer from Forest and Range Agreement (R-53)	<u>25,000</u>	<u>-</u>	<u>-</u>
	<u>27,500</u>	<u>9,490</u>	<u>2,500</u>
EXPENDITURE			
Salaries and benefits	400	-	320
Materials and supplies	1,500	118	1,680
Equipment	-	295	-
Boat rental	1,000	-	-
Travel	100	269	171
Food	<u>-</u>	<u>-</u>	<u>251</u>
	<u>3,000</u>	<u>682</u>	<u>2,422</u>
EXCESS OF REVENUE OVER EXPENDITURE	24,500	8,808	78
DEFICIT AT BEGINNING OF YEAR	<u>(18,865)</u>	<u>(18,865)</u>	<u>(18,943)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ 5,635</u>	<u>\$(10,057)</u>	<u>\$(18,865)</u>

**'NAMGIS FIRST NATION**

**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31, 2008**

**FISHERIES ACTIVITIES**

**SCHEDULE R-52**

*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 program.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Fisheries and Oceans Canada			
Aboriginal Fisheries Strategy	\$174,268	\$174,268	\$172,659
Consultation	-	-	5,000
Treaty Process chargebacks	-	-	65,000
Ecotrust	-	20,158	-
Commercial fishing license fees	59,836	58,016	59,836
Mussel sampling fees	-	12,708	17,556
Simon Fraser University	-	-	7,087
Sundry	-	200	-
Boat rental fees	-	12,023	-
Burrard Clean	-	1,680	-
Boat sale	-	78,225	-
Transfer from Forest and Range Agreement (R-53)	<u>57,000</u>	<u>-</u>	<u>-</u>
	<u>291,104</u>	<u>357,278</u>	<u>327,138</u>
<b>EXPENDITURE</b>			
Salaries and benefits	155,014	118,158	157,120
Materials and supplies	2,500	1,525	2,210
Equipment purchases	67,000	62,831	58,172
Telephone	2,500	2,516	2,252
Travel and training	12,000	8,885	12,525
Truck expenses and fuel	1,290	2,069	1,282
Professional services	6,000	1,343	6,265
Ferry tickets	1,200	271	773
Contribution to license purchase fund	34,000	25,496	34,227
Fishery related fees	2,200	6,965	2,153
Food fishery charter	10,000	10,000	10,000
Boat fuel and other costs	18,216	32,417	32,204
Community meetings	15,000	-	12,574
Recruitment	6,000	8,227	3,907
Robson Bight clean-up	-	720	-
Office rent	6,200	6,200	-
Office services	17,266	17,266	-
Capital Reserve contribution (C-4)	<u>-</u>	<u>7,000</u>	<u>-</u>
	<u>356,386</u>	<u>311,889</u>	<u>335,664</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE</b>	<b>(65,282)</b>	<b>45,389</b>	<b>(8,526)</b>
<b>(DEFICIT) SURPLUS AT BEGINNING OF YEAR</b>	<u><b>(7,370)</b></u>	<u><b>(7,370)</b></u>	<u><b>1,156</b></u>
<b>(DEFICIT) SURPLUS AT END OF YEAR</b>	<u><b>\$ (72,652)</b></u>	<u><b>\$ 38,019</b></u>	<u><b>\$ (7,370)</b></u>



'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2008

FOREST AND RANGE AGREEMENT

SCHEDULE R-53

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Province of British Columbia	<u>\$ 757,485</u>	<u>\$ 760,872</u>	<u>\$ 760,872</u>
EXPENDITURE			
Transfer to Net Loft and Breakwater (R-20)	16,000	16,000	18,500
Transfer to Economic Development (R-21)	130,000	79,000	-
Transfer to Eco-Tourism Project (R-50)	25,000	13,457	69,029
Transfer to Fisheries Activities (R-52)	57,000	-	-
Transfer to Forestry Activities (R-54)	205,000	195,000	93,908
Transfer to Nimpkish Watershed Stewardship Project (R-56)	-	24,000	-
Transfer to Gwa'ni Hatchery (R-57)	114,500	91,500	60,149
Transfer to Enhanced Chum Project (R-58)	-	-	63,011
Transfer to Watershed Restoration Projects (R-59)	-	-	36,333
Transfer to Capital Projects (C-3)	<u>771,000</u>	<u>66,277</u>	<u>130,000</u>
	<u>1,318,500</u>	<u>485,234</u>	<u>470,930</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(561,015)	275,638	289,942
SURPLUS AT BEGINNING OF YEAR	<u>628,261</u>	<u>628,261</u>	<u>338,319</u>
SURPLUS AT END OF YEAR	<u>\$ 67,246</u>	<u>\$ 903,899</u>	<u>\$ 628,261</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

FORESTRY ACTIVITIES

SCHEDULE R-54

*Under the Forest and Range Agreement (R-53), 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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Canadian Forestry Service	\$ -	\$ -	\$ 25,000
Transfer from Forest and Range Agreement (R-53)	<u>205,000</u>	<u>195,000</u>	<u>93,908</u>
	<u>205,000</u>	<u>195,000</u>	<u>118,908</u>
EXPENDITURE			
Salaries and benefits	73,011	69,354	67,491
Equipment purchases	35,000	35,279	-
Truck expenses and fuel	3,000	4,310	2,211
District Lot 6 management plan	500	157	291
Timber Supply Area tenure assessment	25,000	-	-
Tree Farm License tenure assessment	60,000	71,986	10,782
Materials and supplies	100	168	20
Professional services	10,000	7,871	29,049
Property taxes	10,000	1,073	9,064
Travel and training	-	2,280	-
Office services	<u>2,500</u>	<u>2,500</u>	<u>-</u>
	<u>219,111</u>	<u>194,978</u>	<u>118,908</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(14,111)	22	-
DEFICIT AT BEGINNING OF YEAR	<u>(651)</u>	<u>(651)</u>	<u>(651)</u>
DEFICIT AT END OF YEAR	<u>\$ (14,762)</u>	<u>\$ (629)</u>	<u>\$ (651)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

NATURAL RESOURCES

SCHEDULE R-55

*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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Sundry revenue	\$ 3,000	\$ -	\$ 2,947
Project management fees	4,000	-	4,009
Treaty Process chargebacks	21,000	21,000	21,000
Technical Services fees	<u>20,000</u>	<u>24,277</u>	<u>-</u>
	<u>48,000</u>	<u>45,277</u>	<u>27,956</u>
EXPENDITURE			
Salaries and benefits	36,309	39,520	41,695
Materials and supplies	100	(250)	142
Equipment	-	-	393
Boat rental, fuel and other costs	2,000	4,244	688
Ferry tickets	100	-	26
Climate Change Conference	-	-	1,910
Capital Reserve Contribution (C-4)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>43,509</u>	<u>48,514</u>	<u>44,854</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	4,491	(3,237)	(16,898)
SURPLUS AT BEGINNING OF YEAR	<u>26,571</u>	<u>26,571</u>	<u>43,469</u>
SURPLUS AT END OF YEAR	<u>\$ 31,062</u>	<u>\$ 23,334</u>	<u>\$ 26,571</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

NIMPKISH WATERSHED  
STEWARDSHIP PROJECT

SCHEDULE R-56

*A watershed restoration group called the Nimpkish Resource Management Board that is spearheaded by the First Nation and includes Canfor, Timberwest, Department of Fisheries and Oceans and many other "stakeholders" was established in 2000. Costs relating to coordinating and overseeing the Board's fundraising and project execution are included in this schedule.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Pacific Salmon Foundation	\$ -	\$ -	\$24,877
Transfer from Forest and Range Agreement (R-53)	24,000	24,000	-
Transfer from Watershed Restoration Projects (R-59)	<u>-</u>	<u>-</u>	<u>9,807</u>
	<u>24,000</u>	<u>24,000</u>	<u>34,684</u>
EXPENDITURE			
Travel	500	-	58
Professional services	6,500	1,428	7,028
Adult Assessment Program	-	-	16,904
Collaborative Agreement	<u>24,000</u>	<u>24,000</u>	<u>-</u>
	<u>31,000</u>	<u>25,428</u>	<u>23,990</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(7,000)	(1,428)	10,694
SURPLUS AT BEGINNING OF YEAR	<u>18,367</u>	<u>18,367</u>	<u>7,673</u>
SURPLUS AT END OF YEAR	<u>\$ 11,367</u>	<u>\$ 16,939</u>	<u>\$ 18,367</u>

'NAMGIS FIRST NATION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2008

GWA'NI HATCHERY

SCHEDULE R-57

*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>2008</u> <u>Budget</u>	<u>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUE			
Fisheries and Oceans Canada	\$321,934	\$326,134	\$321,934
Nimpkish Resource Management Board Projects	10,000	-	44,053
Facility rental	-	2,846	-
Pacific Salmon Commission	-	1,475	-
Western Forest Products	15,676	15,676	-
Sundry	2,000	-	2,474
Work Opportunity Program Transfer from Social Assistance (R-44)	-	3,225	-
Transfer from Forest and Range Agreement (R-53)	<u>114,500</u>	<u>91,500</u>	<u>60,149</u>
	<u>464,110</u>	<u>440,856</u>	<u>428,610</u>
EXPENDITURE			
Salaries and benefits	242,620	265,505	254,349
Equipment purchases	48,500	7,411	398
Telephone	3,000	5,514	2,380
Utilities	29,500	27,640	34,028
Insurance and fire protection	12,192	12,192	11,844
Travel	2,000	2,074	1,292
Repairs and maintenance	7,500	14,614	16,099
Vehicle expenses	40,000	42,156	49,834
Office services	23,206	23,822	11,400
Food for personnel	4,000	4,540	5,327
Hatchery supplies	9,000	12,434	12,732
Dry suit rental	1,500	6,195	2,286
Fish food	5,000	1,271	9,590
Seine boat charter	3,700	-	3,648
Boat and trailer expenses	8,000	7,189	7,305
Sundry	-	-	76
Ferry tickets	5,000	5,328	5,407
Fuel - Generator	1,000	2,702	615
Transfer to Natural Resources (R-55)	<u>12,500</u>	<u>-</u>	<u>-</u>
	<u>458,218</u>	<u>440,587</u>	<u>428,610</u>
EXCESS OF REVENUE OVER EXPENDITURE	5,892	269	-
SURPLUS AT BEGINNING OF YEAR	<u>408</u>	<u>408</u>	<u>408</u>
SURPLUS AT END OF YEAR	<u>\$ 6,300</u>	<u>\$ 677</u>	<u>\$ 408</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

ENHANCED CHUM PROJECT

SCHEDULE R-58

*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 2006. To increase brood stock capture success, in 2006 a special chum attraction channel was built adjacent to the hatchery. No eggs were taken in 2007 because no chum returned.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Transfer from Forest and Range Agreement (R-53)	\$ -	\$ -	\$ 63,011
EXPENDITURE			
Incubators, headers and substrate	-	-	241
Hyab truck modifications	-	-	680
Seine charter for broodstock	-	-	9,841
Broodstock channel designs and permits	-	-	44,726
Pump maintenance	<u>-</u>	<u>27</u>	<u>476</u>
	<u>-</u>	<u>27</u>	<u>55,964</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(27)	7,047
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>27</u>	<u>27</u>	<u>(7,020)</u>
SURPLUS AT END OF YEAR	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ 27</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Canadian Forest Products	\$ -	\$ -	\$ 27,149
Pacific Salmon Commission	-	-	1,031
Transfer from Forest and Range Agreement (R-53)	<u>-</u>	<u>-</u>	<u>36,333</u>
	<u>-</u>	<u>-</u>	<u>64,513</u>
EXPENDITURE			
Contractors	-	-	36,333
Vernon Lake Fertilization Application	-	-	27,149
Transfer to Nimpkish Watershed Stewardship Project (R-56)	<u>-</u>	<u>-</u>	<u>9,807</u>
	<u>-</u>	<u>-</u>	<u>73,289</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	-	-	(8,776)
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>8,776</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

MARINE HARVEST  
AGREEMENT IN PRINCIPLE

SCHEDULE R-60

*'Namgis and Kwicksutaineuk First Nations received funding of \$250,000 from the B. C. Ministry of Agriculture and Lands to participate in a joint research project with Marine Harvest Canada, regarding the impacts of fish farms. Marine habitat units will be identified throughout the Broughton Archipelago, and twelve clam beaches have been selected for long-term clam and sediment sampling. Other research projects will be identified. Project costs are shared between the 'Namgis and Kwicksutaineuk First Nations and Marine Harvest Canada.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Province of British Columbia	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$ -</u>
EXPENDITURE			
Salaries and benefits	-	691	-
Travel and training	-	3,101	-
Consultants	125,000	3,937	-
Kwicksutaineuk Flow Through	<u>125,000</u>	<u>125,000</u>	<u>-</u>
	<u>250,000</u>	<u>132,729</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	117,271	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$117,271</u>	<u>\$ -</u>



'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Government of Canada	\$ 12,500	\$ 12,500	\$ 49,000
Province of British Columbia	<u>36,500</u>	<u>66,500</u>	<u>25,000</u>
	<u>49,000</u>	<u>79,000</u>	<u>74,000</u>
EXPENDITURE			
Aerial survey	-	-	2,285
Consultants	24,000	35,830	32,158
Project manager	-	6,711	-
Project administration	-	2,525	-
GIS staff	-	2,945	-
Topographic mapping	20,000	24,277	31,505
Researcher	3,000	4,158	3,937
Community consultations	<u>3,496</u>	<u>4,050</u>	<u>2,619</u>
	<u>50,496</u>	<u>80,496</u>	<u>72,504</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(1,496)	(1,496)	1,496
SURPLUS AT BEGINNING OF YEAR	<u>1,496</u>	<u>1,496</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,496</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Fisheries & Oceans Canada	<u>\$ 20,000</u>	<u>\$ 19,000</u>	<u>\$ 23,300</u>
EXPENDITURE			
Salaries and benefits	5,750	5,400	1,440
Materials and supplies	170	-	157
Travel	-	4,100	5,251
Professional services	1,010	7,166	4,819
Food	2,070	1,125	446
Boat fuel	<u>11,000</u>	<u>900</u>	<u>439</u>
	<u>20,000</u>	<u>18,691</u>	<u>12,552</u>
EXCESS OF REVENUE OVER EXPENDITURE	-	309	10,748
SURPLUS AT BEGINNING OF YEAR	<u>10,748</u>	<u>10,748</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 10,748</u>	<u>\$ 11,057</u>	<u>\$ 10,748</u>

'NAMGIS FIRST NATION  
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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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Province of British Columbia	\$ 10,000	\$ 29,170	\$ 10,000
Campsite fees	<u>6,200</u>	<u>5,953</u>	<u>3,709</u>
	<u>16,200</u>	<u>35,123</u>	<u>13,709</u>
EXPENDITURE			
Salaries and benefits	9,790	9,960	8,873
Materials and supplies	850	1,357	828
Insurance	744	347	744
Travel	150	1,401	151
Office services	7,000	7,000	7,000
Grease trail maintenance	1,050	-	1,049
Equipment	<u>-</u>	<u>3,550</u>	<u>-</u>
	<u>19,584</u>	<u>23,615</u>	<u>18,645</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(3,384)	11,508	(4,936)
DEFICIT AT BEGINNING OF YEAR	<u>(4,936)</u>	<u>(4,936)</u>	<u>-</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u>\$ (8,320)</u>	<u>\$ 6,572</u>	<u>\$ (4,936)</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
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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>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUE		
Administration fees	\$ 570	\$ 3,413
L. Ambers Scholarship Fund	-	5,000
Polaris cost recoveries	<u>16,028</u>	<u>69,957</u>
	16,598	78,370
Share of loss - Orca Sand & Gravel Limited Partnership	<u>(332,527)</u>	<u>(250,447)</u>
	<u>(315,929)</u>	<u>(172,077)</u>
EXPENDITURE		
Salaries and benefits	5,696	34,132
Travel and training	7,694	7,543
Professional services	1,313	28,120
Materials and supplies	-	51
Equipment and repairs and maintenance	-	47
Telephone	-	638
L. Ambers Scholarship expenses	-	5,000
Sundry	-	303
Non-chargeable items	<u>10,677</u>	<u>-</u>
	<u>25,380</u>	<u>75,834</u>
DEFICIENCY OF REVENUE OVER EXPENDITURES	(341,309)	(247,911)
DEFICIT AT BEGINNING OF YEAR	<u>(401,370)</u>	<u>(153,459)</u>
DEFICIT AT END OF YEAR	<u>\$(742,679)</u>	<u>\$(401,370)</u>

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STATEMENT OF REVENUE AND EXPENDITURE  
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KWAGIS POWER PROJECT

SCHEDULE R-65

*In October 2006 the Nation and Brookfield Renewable Power Inc. created the Kwagis Power Limited Partnership in order to plan and develop a 50 megawatt run-of-river hydroelectric generating facility on the Kokish River. Brookfield reimburses the Nation for all costs incurred in advancing the project. (See also Note 5)*

	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE		
Administration fees	\$ 1,388	\$ -
Brookfield chargebacks	<u>92,326</u>	<u>-</u>
	<u>93,714</u>	<u>-</u>
EXPENDITURE		
Salaries and benefits	13,725	-
Travel and training	3,384	-
Office services	24,675	-
Professional services	1,019	-
Environmental assessment costs	45,286	-
Non-reimbursable charges	4,357	-
Community consultation	<u>1,200</u>	<u>-</u>
	<u>93,646</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURE	68	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ 68</u>	<u>\$ -</u>

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WA'AS POWER PROJECT

SCHEDULE R-66

*In November 2007 the Nation and Brookfield Renewable Power Inc. created the Wa'as Power Limited Partnership in order to plan and develop a 6.6 megawatt run-of-river hydroelectric generating facility on Clint Creek, which flows into Woss Lake. Brookfield reimburses the Nation for all costs incurred in advancing the project. (See also Note 5)*

	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE		
Administration fees	\$ 1,347	\$ -
Brookfield chargebacks	<u>26,468</u>	<u>-</u>
	<u>27,815</u>	<u>-</u>
EXPENDITURE		
Salaries and benefits	448	-
Travel and training	1,871	-
Office services	5,488	-
Professional services	28,462	-
Non-reimbursable charges	490	-
Community consultation	<u>1,530</u>	<u>-</u>
	<u>38,289</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(10,474)	-
SURPLUS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u>\$ (10,474)</u>	<u>\$ -</u>

'NAMGIS FIRST NATION  
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EAST KOKISH RIVER POWER PROJECT

SCHEDULE R-67

*In May 2008 the Nation's membership voted to create a Limited Partnership with Innergex Renewable Energy Inc. and complete a detailed feasibility study regarding a potential 9.9 megawatt run-off-river hydroelectric generating facility on the East fork of the Kokish River.*

	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE	\$ -	\$ -
EXPENDITURE		
Professional fees	<u>7,050</u>	<u>-</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(7,050)	-
DEFICIT AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>
DEFICIT AT END OF YEAR	<u><u>\$ (7,050)</u></u>	<u><u>\$ -</u></u>

'NAMGIS FIRST NATION  
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TREATY PROCESS

SCHEDULE R-68

*The Nation entered the British Columbia Treaty Process in 1997. This process covers the Nation's comprehensive land claim. Staff includes the Senior Negotiator, Treaty Researcher, Director of Lands and Resources and a Land and Resources Officer. Twenty percent of the funding is provided as a grant from the Province, and eighty percent of the funding is provided as a loan from the Federal Government (see Note 11).*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Canada - loan	\$ 658,560	\$ 658,560	\$ 671,576
British Columbia Treaty Commission contribution	<u>233,293</u>	<u>248,293</u>	<u>197,894</u>
	<u>891,853</u>	<u>906,853</u>	<u>869,470</u>
EXPENDITURE			
Salaries and benefits	340,819	323,597	331,618
Materials and supplies	13,000	10,676	4,819
Equipment purchases	20,000	31,792	8,817
Telephone	4,000	3,417	2,353
Travel, training and honoraria	85,000	79,767	85,971
Office rent	19,152	19,152	6,000
Office services	58,020	58,020	58,020
Assemblies, workshops, communication	100,000	99,099	37,880
Research contracts	90,347	144,500	166,533
Legal	100,000	70,585	60,584
Professional services	12,000	11,509	19,838
Council and Advisory Committee travel and honoraria	150,000	122,817	104,130
Negotiations - other costs	<u>16,000</u>	<u>17,003</u>	<u>5,899</u>
	<u>1,008,338</u>	<u>991,934</u>	<u>892,462</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE BEFORE UNDERNOTED	(116,485)	(85,081)	(22,992)
LOAN PAYABLE - CANADA (Note 11)	<u>(658,560)</u>	<u>(658,560)</u>	<u>(671,576)</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE	(775,045)	(743,641)	(694,568)
DEFICIT AT BEGINNING OF YEAR	<u>(3,312,007)</u>	<u>(3,312,007)</u>	<u>(2,617,439)</u>
DEFICIT AT END OF YEAR	<u>\$(4,087,052)</u>	<u>\$(4,055,648)</u>	<u>\$(3,312,007)</u>



‘NAMGIS FIRST NATION  
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED MARCH 31, 2008

CAPITAL FUNDS

Revolving Housing Fund  
T'lisalagi'lakw School - Capital Expenditures  
Capital Projects  
Capital Reserve  
Total Capital Funds

<u>Schedule</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>	<u>March 31, 2007</u>	<u>Surplus March 31, 2008</u>
C-1	\$ 409,212	\$ 459,031	\$ (49,819)	\$ 492,690	\$ 442,871
C-2	6,550	9,107	(2,557)	11,942	9,385
C-3	134,846	176,218	(41,372)	41,372	-
C-4	183,441	20,000	163,441	636,149	799,590
	<u>\$ 734,049</u>	<u>\$ 664,356</u>	<u>\$ 69,693</u>	<u>\$ 1,182,153</u>	<u>\$1,251,846</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

REVOLVING HOUSING FUND

SCHEDULE C-1

*In 1967 the membership set up the Revolving Housing loan fund. It is administered by the Housing Committee. After a house is built for a First Nation member using money from the loan fund, the member then pays the fund back over twenty-five years. The Capital Projects Coordinator oversees the construction of new housing units, and the Housing Administrator oversees the ongoing running of the program once the houses are built.*

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Housing (4390)	\$ -	\$ -	\$ 136,924
Recovery from First Nation Members	311,319	294,698	315,621
Triplex rent	22,020	15,465	8,580
Duplex rent	12,550	11,950	12,648
Houses rent	47,640	41,685	38,535
Yalis apartments rent	41,081	34,245	34,789
Interest and sundry	<u>12,000</u>	<u>11,169</u>	<u>11,498</u>
	<u>446,610</u>	<u>409,212</u>	<u>558,595</u>
EXPENDITURE			
Construction costs			
New houses	-	217,500	377,117
Major repair projects	80,000	5,951	23,152
Duplex repairs and maintenance	6,000	3,904	7,486
Rental houses repairs and maintenance	30,000	20,275	33,977
Triplex repairs and maintenance	3,000	3,100	1,946
Yalis apartments repairs and maintenance	20,000	27,618	13,991
Professional services	2,400	9,985	2,450
Insurance	46,000	73,280	56,762
House purchase	-	11,497	-
House assessments	600	-	-
Office services	52,000	58,572	41,017
Residential Rehabilitation Assistance Program	-	26,880	-
Sundry	4,000	469	18,099
Land purchase	-	-	45,355
Bad debts	-	-	28,000
Contribution to ("Old") Social Housing Program	<u>-</u>	<u>-</u>	<u>29,000</u>
	<u>244,000</u>	<u>459,031</u>	<u>678,352</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	202,610	(49,819)	(119,757)
SURPLUS AT BEGINNING OF YEAR	<u>492,690</u>	<u>492,690</u>	<u>612,447</u>
SURPLUS AT END OF YEAR	<u>\$ 695,300</u>	<u>\$ 442,871</u>	<u>\$ 492,690</u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Indian and Northern Affairs Canada			
Fit up of education facilities (4347)	\$ 6,550	\$ 6,550	\$ 7,650
Province of British Columbia	<u>-</u>	<u>-</u>	<u>1,742</u>
	6,550	6,550	9,392
EXPENDITURE			
Equipment purchases	<u>21,500</u>	<u>9,107</u>	<u>5,380</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(14,950)	(2,557)	4,012
SURPLUS AT BEGINNING OF YEAR	<u>11,942</u>	<u>11,942</u>	<u>7,930</u>
(DEFICIT) SURPLUS AT END OF YEAR	<u><u>\$ (3,008)</u></u>	<u><u>\$ 9,385</u></u>	<u><u>\$ 11,942</u></u>

'NAMGIS FIRST NATION  
STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2008

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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Indian and Northern Affairs Canada			
Community Economic Opportunities (4166)	\$ 90,125	\$ 90,125	\$ -
Add: Deferred revenue at beginning of year	26,488	26,488	141,863
Less: Deferred revenue at end of year	<u>(26,488)</u>	<u>(63,630)</u>	<u>(26,488)</u>
	90,125	52,983	115,375
Transfer from Aboriginal Land Claims -			
Specific Claims (R-15)	-	15,586	-
Transfer from Forest and Range Agreement (R-53)	<u>839,828</u>	<u>66,277</u>	<u>130,000</u>
	<u>929,953</u>	<u>134,846</u>	<u>245,375</u>
<b>EXPENDITURE</b>			
Fire truck and equipment	-	-	115,375
New Administration Building construction	88,000	93,734	88,628
Nurses residence	140,125	82,484	-
Fuel dock studies and construction	731,000	-	-
Sea level study	<u>12,200</u>	<u>-</u>	<u>-</u>
	<u>971,325</u>	<u>176,218</u>	<u>204,003</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(41,372)	(41,372)	41,372
SURPLUS AT BEGINNING OF YEAR	<u>41,372</u>	<u>41,372</u>	<u>-</u>
SURPLUS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,372</u>

**'NAMGIS FIRST NATION**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2008**

**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>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
<b>REVENUE</b>			
Capital Reserve contributions			
School Operation and Maintenance (R-3)	\$ 25,000	\$ 25,000	\$ 25,000
School Bus (R-5)	10,000	10,000	10,000
'Namgis Buildings (R-16)	18,000	18,000	15,000
Sewage Treatment Plant Operations and Maintenance (R-17)	30,000	30,000	30,000
Public Works (R-18)	34,500	34,500	34,500
Dental Clinic (R-24)	11,000	11,000	11,000
Health Centre Operations and Maintenance (R-25)	10,000	10,000	10,000
Substance Abuse Treatment Centre (R-26)	15,441	15,441	15,441
Recreation Centre Operations and Maintenance (R-36)	7,500	7,500	7,500
Delegated Child Welfare (R-40)	5,000	5,000	5,000
Amlilas (R-42)	5,000	5,000	5,000
Fisheries Activities (R-52)	-	7,000	-
Natural Resources (R-55)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>176,441</u>	<u>183,441</u>	<u>168,441</u>
<b>EXPENDITURE</b>			
Transfer to School Operation and Maintenance (R-3)	-	-	57,000
Transfer to Public Works (R-18)	3,000	3,000	56,000
Transfer to Dental Clinic (R-24)	-	12,000	1,400
Transfer to Health Centre Operations and Maintenance (R-25)	-	-	7,206
Transfer to Substance Abuse Treatment Centre (R-26)	-	-	10,993
Transfer to Delegated Child Welfare (R-40)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>8,000</u>	<u>20,000</u>	<u>132,599</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	168,441	163,441	35,842
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>636,149</u>	<u>636,149</u>	<u>600,307</u>
<b>SURPLUS AT END OF YEAR</b>	<u><u>\$804,590</u></u>	<u><u>\$799,590</u></u>	<u><u>\$636,149</u></u>
<b>ACCUMULATED CONTRIBUTIONS BY ASSET ARE AS FOLLOWS:</b>			
School Operation and Maintenance (R-3)		\$155,000	\$130,000
School Bus (R-5)		60,000	50,000
'Namgis Buildings (R-16)		93,000	75,000
Sewage Treatment Plant Operations and Maintenance (R-17)		115,500	85,500
Public Works (R-18)		68,000	36,500
Dental Clinic (R-24)		52,600	53,600
Health Centre Operations and Maintenance (R-25)		55,414	45,414
Substance Abuse Treatment Centre (R-26)		90,326	74,885
Recreation Centre Operations and Maintenance (R-36)		52,500	45,000
Delegated Child Welfare (R-40)		16,250	16,250
Amlilas (R-42)		24,000	19,000
Fisheries Activities (R-52)		7,000	-
Natural Resources (R-55)		<u>10,000</u>	<u>5,000</u>
		<u><u>\$799,590</u></u>	<u><u>\$636,149</u></u>

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

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2008

*"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>2008</u>	<u>2007</u>
CURRENT ASSETS		
Cash	\$ 32,854	\$ 72,573
Accounts receivable	<u>8,275</u>	<u>8,073</u>
	41,129	80,646
RESTRICTED CASH AND DEPOSITS		
Replacement reserve fund (Note 3)	177,222	187,683
CAPITAL ASSETS (Note 8)	<u>576,908</u>	<u>630,456</u>
	<u>\$ 795,259</u>	<u>\$ 898,785</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 54,213	\$ 83,043
Current portion of long-term debt (Note 11)	<u>61,000</u>	<u>57,000</u>
	115,213	140,043
LONG-TERM DEBT (Note 11)	<u>334,402</u>	<u>391,950</u>
	<u>449,615</u>	<u>531,993</u>
FUNDED RESERVES		
REPLACEMENT RESERVE (Note 3)	<u>177,222</u>	<u>187,683</u>
FIRST NATION EQUITY		
INVESTMENT IN CAPITAL ASSETS (Note 12)	210,507	210,507
DEFICIT	<u>(42,085)</u>	<u>(31,398)</u>
	<u>168,422</u>	<u>179,109</u>
	<u>\$ 795,259</u>	<u>\$ 898,785</u>

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

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT  
YEAR ENDED MARCH 31, 2008

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Rental Revenue			
Income tested	\$ 64,492	\$ 64,208	\$ 62,073
Canada Mortgage and Housing Corporation			
Subsidy	29,719	30,525	38,786
Interest	<u>-</u>	<u>487</u>	<u>-</u>
	<u>94,211</u>	<u>95,220</u>	<u>100,859</u>
EXPENDITURE			
Administration	7,150	7,367	7,235
Allocation to Replacement Reserve	15,111	15,111	15,111
Amortization	55,940	53,547	53,820
Insurance	5,759	5,825	4,931
Maintenance and repairs	3,510	1,298	2,164
Mortgage interest	20,690	19,459	22,583
Audit fees	<u>2,600</u>	<u>3,300</u>	<u>2,600</u>
	<u>110,760</u>	<u>105,907</u>	<u>108,444</u>
DEFICIENCY OF REVENUE OVER EXPENDITURE FOR THE YEAR	(16,549)	(10,687)	(7,585)
DEFICIT AT BEGINNING OF YEAR	<u>(31,398)</u>	<u>(31,398)</u>	<u>(23,813)</u>
DEFICIT AT END OF YEAR	<u><u>\$(47,947)</u></u>	<u><u>\$(42,085)</u></u>	<u><u>\$(31,398)</u></u>

FEDERAL ASSISTANCE PAYMENTS (Note 14)

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

STATEMENT OF FUNDED RESERVES

YEAR ENDED MARCH 31, 2008

	<u>2008</u>		<u>2007</u>
<b>REPLACEMENT RESERVE</b>			
Balance at beginning of year			
Principal	\$187,683		\$227,562
Interest	<u>-</u>	\$187,683	<u>-</u>
			\$227,562
Interest income for the year		6,735	4,585
Allocation from operations for the year		15,111	15,111
Expenditure for the year for major repairs		(32,307)	(59,575)
Balance at end of year			
Principal	177,222		187,683
Interest	<u>-</u>		<u>-</u>
		<u>\$177,222</u>	<u>\$187,683</u>
<b>SUBSIDY SURPLUS RESERVE</b>			
Balance at beginning of year			
Principal	\$ -		\$ -
Interest	<u>-</u>	\$ -	<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, 2008

*"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>2008</u>	<u>2007</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 24,324	\$ 15,036
Accounts receivable	<u>5,635</u>	<u>4,278</u>
	<u>29,959</u>	<u>19,314</u>
<b>RESTRICTED CASH AND DEPOSITS</b>		
Replacement reserve fund (Note 3)	27,045	20,156
Operating reserve fund (Note 3)	<u>17,545</u>	<u>10,619</u>
	<u>44,590</u>	<u>30,775</u>
<b>CAPITAL ASSETS (Note 8)</b>	<u>479,817</u>	<u>488,004</u>
	<u>\$ 554,366</u>	<u>\$ 538,093</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 29,959	\$ 19,313
Current portion of long-term debt (Note 11)	<u>9,000</u>	<u>8,000</u>
	38,959	27,313
<b>LONG-TERM DEBT (Note 11)</b>	<u>207,320</u>	<u>216,507</u>
	<u>246,279</u>	<u>243,820</u>
<b>FUNDED RESERVES</b>		
REPLACEMENT RESERVE (Note 3)	27,045	20,156
OPERATING RESERVE (Note 3)	<u>17,545</u>	<u>10,620</u>
	<u>44,590</u>	<u>30,776</u>
<b>FIRST NATION EQUITY</b>		
INVESTMENT IN CAPITAL ASSETS (Note 12)	<u>263,497</u>	<u>263,497</u>
	<u>\$ 554,336</u>	<u>\$ 538,093</u>

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

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

YEAR ENDED MARCH 31, 2008

	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE			
Rental revenue	\$ 22,968	\$ 22,968	\$ 22,968
Canada Mortgage and Housing Corporation Subsidy	16,100	16,100	16,100
Interest	<u>-</u>	<u>622</u>	<u>-</u>
	<u>39,068</u>	<u>39,690</u>	<u>39,068</u>
EXPENDITURE			
Administration	3,600	3,742	3,293
Allocation to Replacement Reserve	6,000	6,000	6,000
Allocation to Operating Reserve	5,167	6,740	3,904
Amortization	8,210	8,187	7,872
Audit fees	3,335	3,300	3,600
Insurance	2,298	2,117	3,392
Maintenance and repairs	1,200	355	1,439
Mortgage interest	<u>9,258</u>	<u>9,249</u>	<u>9,568</u>
	<u>39,068</u>	<u>39,690</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, 2008

	<u>2008</u>		<u>2007</u>	
REPLACEMENT RESERVE				
Balance at beginning of year				
Principal	\$ 19,500		\$ 13,500	
Interest	<u>656</u>	\$ 20,156	<u>18</u>	\$ 13,518
Interest income for the year		889		638
Allocation from operations for the year		6,000		6,000
Balance at end of year				
Principal	25,500		19,500	
Interest	<u>1,545</u>		<u>656</u>	
		<u>\$ 27,045</u>		<u>\$ 20,156</u>
OPERATING RESERVE				
Balance at beginning of year				
Principal	\$ 10,611		\$ 6,707	
Interest	<u>9</u>	\$ 10,620	<u>1</u>	\$ 6,708
Interest income for the year		185		8
Allocation from operations for the year		6,740		3,904
Balance at end of year				
Principal	17,351		10,611	
Interest	<u>194</u>		<u>9</u>	
		<u>\$ 17,545</u>		<u>\$ 10,620</u>

'NAMGIS FIRST NATION  
GOVERNMENT TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2008

ASSETS	<u>2008</u>	<u>2007</u>
CASH HELD IN TRUST BY GOVERNMENT	<u>\$ 210,078</u>	<u>\$ 236,533</u>
FIRST NATION EQUITY		
EQUITY IN GOVERNMENT TRUST FUNDS	<u>\$ 210,078</u>	<u>\$ 236,533</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION  
SCHEDULE OF CHANGES IN EQUITY IN GOVERNMENT TRUST FUNDS  
YEAR ENDED MARCH 31, 2008

	<u>2008 Actual</u>	<u>2007 Actual</u>
REVENUE FUND		
Balance at beginning of year	\$ 136,190	\$ 565,774
Additions:		
Interest Income	9,405	20,338
B.C. Special Distribution (Per Capita)	<u>4,140</u>	<u>4,181</u>
	<u>13,545</u>	<u>24,519</u>
Expenditures:		
Transfers to:		
'Namgis Administration (R-13)	-	388,000
Funeral Trust Funds (R-14)	40,000	40,000
Aboriginal Land Claims - Specific Claims (R-15)	<u>-</u>	<u>26,103</u>
	<u>40,000</u>	<u>454,103</u>
	<u>(26,455)</u>	<u>(429,584)</u>
Balance at end of year	<u>109,735</u>	<u>136,190</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>\$ 210,078</u>	<u>\$ 236,533</u>

GOVERNMENT TRUST FUNDS (Note 4)

'NAMGIS FIRST NATION

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
OF GOVERNMENT TRUST FUNDS**

**YEAR ENDED MARCH 31, 2008**

<u>Date of Band Council Resolution</u>	<u>Date Funds Released</u>	<u>Purpose for Release of Funds</u>	<u>Unspent Balance at Beginning of Year</u>	<u>Received from Trust Fund</u>	<u>Eligible Expenditures</u>	<u>Balance at End of Year</u>
REVENUE FUND	April 11, 2007					
	September 11, 2007	Funeral Fund	\$ -	\$ 40,000	\$ 20,026	\$ 19,974

**CAPITAL FUND**

There were no Capital Fund transactions during the year.

'NAMGIS FIRST NATION

SCHEDULE OF HONORARIA, REMUNERATION  
AND TRAVEL FOR CHIEF AND COUNCIL

YEAR ENDED MARCH 31, 2008

<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	9.5	\$ 9,360	\$ 6,461	\$ 15,821
Alfred, Pearl	12	10,140	8,897	19,037
Cook, Chris	12	11,570	11,704	23,274
Cranmer, Chief William	12	11,765	8,227	19,992
Cranmer, Barb	12	5,525	4,826	10,351
Dick, Arthur	12	8,125	8,095	16,220
Gordon, Sharon	3.5	975	-	975
Hunt, Stanley	3.5	3,250	4,046	7,296
Mountain, Robert	3.5	975	1,114	2,089
Shaughnessy, Arthur	3.5	585	-	585
Smith, Danial	9.5	1,430	2,167	3,597
Souch, Kara	9.5	520	-	520
Wadhams, Brian	12	10,725	12,756	23,481
Wadhams, Greg	9.5	<u>6,890</u>	<u>5,934</u>	<u>12,824</u>
Total Travel		<u>81,835</u>	<u>74,227</u>	<u>156,062</u>
Council Monthly Honoraria				
Alfred, Jerry		4,250		4,250
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
Gordon, Sharon		1,750		1,750
Hunt, Stanley		1,750		1,750
Mountain, Robert		1,750		1,750
Shaughnessy, Arthur		1,750		1,750
Smith, Danial		4,250		4,250
Souch, Kara		4,250		4,250
Wadhams, Brian		6,000		6,000
Wadhams, Greg		<u>3,946</u>		<u>3,946</u>
Total Honoraria		<u>65,696</u>		<u>65,696</u>
TOTAL HONORARIA, REMUNERATION AND TRAVEL				<u>\$221,758</u>

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

'NAMGIS FIRST NATION  
SCHEDULE OF REMUNERATION AND TRAVEL  
FOR SENIOR STAFF  
YEAR ENDED MARCH 31, 2008

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses	All other Remuneration
		From	To		
Doug Aberley (Treaty Coordinator)	12	\$	\$ 87,150	\$ 8,184	
John Adebajo (Comptroller)	12		66,450	5,271	
Gloria Alfred (Teacher)	12	45,223	63,354	677	
Verna Ambers (Assistant Administrator)	12	53,864	64,731	1,897	
Debbie Armstrong (Office Manager - Dental)	12	37,972	46,252	1,357	
Terry Christianson (Office Manager - Doctor)	12	44,369	49,195	1,906	
Georgia Cook (Health Centre Administrator)	8	54,583	76,601	11,566	
Patsy Cook (Office Manager)	12	40,250	52,501	4,181	
Donna Cranmer (Teacher)	12	45,223	61,208	1,920	
Pat Davis (Treatment Centre Director)	12	40,250	49,013	2,172	
Marilyn Dawson (Teacher)	12	45,223	62,412	1,013	
Dr. R. Essop (Physician)	12		174,660		



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

YEAR ENDED MARCH 31, 2008

Name of Individual (Senior Position)	Number of Months	Salary Range		Travel Expenses	All other Remuneration
		From	To		
Sylvia Gaudet (Teacher)	12	\$ 45,223	\$ 63,354	\$ 430	
Jess Gordon (Technical Support Manager)	3	47,938	58,119	7,381	
Dr. Clayton Ham (Physician)	12		187,814		
Irene Isaac (Teacher)	12	45,223	61,208		
Ed Jackson (Forestry Coordinator)	12	46,745	62,499	3,005	
Nancy Jacques (Community Health Nurse)	12	56,555	69,271	3,879	
Chris Kalnay (Teacher)	12	45,223	63,353	2,104	
Henry Nelson (Hatchery Manager)	12	39,325	50,983	1,967	
Lina Nichol (Teacher)	12	45,223	61,208	1,236	
Mike Rodger (Senior Treaty Negotiator)	12		127,113	32,220	
Dr. Stanley Rodomsky (Dentist)	12		136,903		

'NAMGIS FIRST NATION  
SCHEDULE OF REMUNERATION AND TRAVEL  
FOR SENIOR STAFF  
(Continued)  
YEAR ENDED MARCH 31, 2008

<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>		
George Speck (Senior Administrator)	12	\$ 76,406	\$ 91,233	\$ 11,532	
Garry Ullstrom (Senior Financial Officer)	12		89,201	8,290	
Marion Warner (Teacher)	12	45,223	61,208	416	
Wendy White (Director - Child & Family Services)	12	64,152	84,797	14,921	

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, 2008 was within the salary ranges outlined herein. No honoraria was paid to Senior Staff.