

# 'Namgis First Nation

## Summary Schedule of Operations and Accumulated Surplus by Program

For the year ended March 31, 2022	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Education</b>									
Post Secondary	30	1,010,676	-	1,010,676	923,594	87,082	559,255	-	646,337
School O&M	31	103,067	-	103,067	204,059	(100,992)	-	153,000	52,008
Aboriginal Language Initiative	32	-	-	-	269	(269)	(9,731)	10,000	-
T'lisalagi'lakw School	33	1,297,389	424,507	1,721,896	1,274,179	447,717	1,016,977	(290,189)	1,174,505
School Bus	34	-	-	-	71,397	(71,397)	38,427	80,000	47,030
Student Assistance	35	-	15,886	15,886	12,050	3,836	9,838	7,189	20,663
School Cultural Program	36	-	144,541	144,541	206,121	(61,580)	102,223	10,000	50,643
Secondary Program	37	-	-	-	-	-	17,021	-	17,021
Training and Employment Support Initiatives	38	-	598,217	598,217	464,306	133,911	(22,703)	-	111,208
Teacherage	39	-	32,639	32,639	18,133	14,506	91,290	(5,000)	100,796
Digitization Initiative	40	-	-	-	19,563	(19,563)	19,563	-	-
		2,411,132	1,215,590	3,626,722	3,193,671	433,051	1,822,160	(35,000)	2,220,211
<b>Administration</b>									
June Sports	41	-	115	115	-	115	12,633	-	12,748
Employee Benefits	42	96,861	-	96,861	134,118	(37,257)	-	39,156	1,899
Technical Services	43	-	-	-	305,919	(305,919)	14,604	338,393	47,078
'Namgis Administration	44	532,831	2,118,240	2,651,071	1,411,148	1,239,923	3,326,915	(366,123)	4,200,715
Funeral Trust Funds	45	62,000	-	62,000	42,000	20,000	(30,130)	44,252	34,122
Aboriginal Land Claims	46	-	-	-	32,792	(32,792)	(696,819)	-	(729,611)
'Namgis Buildings	47	148,252	99,175	247,427	89,586	157,841	38,549	11,587	207,977
Sewage Treatment	48	-	81,676	81,676	173,970	(92,294)	30,021	116,697	54,424
Public Works	49	1,168,838	147,316	1,316,154	539,599	776,555	740,259	(348,774)	1,168,040
Net Loft & Breakwater	50	-	-	-	8,322	(8,322)	(216,231)	-	(224,553)
Economic Development	51	231,376	18,112	249,488	266,286	(16,798)	248,778	(1,152)	230,828
Tobacco Outlet	52	-	246,995	246,995	225,685	21,310	150,947	-	172,257
Nimkish Fisheries	53	-	22,500	22,500	22,500	-	10,599	-	10,599
Wharf Revitalization	54	-	-	-	131,141	(131,141)	23,009	-	(108,132)
St. Michael's Prevention	55	48,840	1,400	50,240	24,293	25,947	(16,513)	-	9,434
Aquaculture Government to Government	56	-	100,000	100,000	96,233	3,767	188,194	(41,480)	150,481
Business Resources	57	-	107,302	107,302	11,129	96,173	5,911,909	1,028,408	7,036,490
Asset Condition Report	58	430,819	-	430,819	38,649	392,170	170	-	392,340
Land Management Code	59	319,008	31,350	350,358	251,827	98,531	418,055	(1,100)	515,486
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# 'Namgis First Nation

## Summary Schedule of Operations and Accumulated Surplus by Program, continued

For the year ended March 31, 2022	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Information Management /PID	60	-	-	-	350	(350)	350	-	-
		3,038,825	2,974,181	6,013,006	3,805,547	2,207,459	10,155,299	819,864	13,182,622
Health									
Dental Clinic	61	-	81,900	81,900	62,975	18,925	(893,357)	(5,000)	(879,432)
Health Centre O&M	62	-	172,000	172,000	139,078	32,922	71,884	(10,000)	94,806
Substance Abuse Treatment	63	-	1,330,188	1,330,188	922,572	407,616	1,348,689	(115,441)	1,640,834
Physician Services	64	-	531,015	531,015	549,362	(18,347)	309,455	-	291,108
Mental Health	65	-	230,600	230,600	265,913	(35,313)	526,042	53,908	544,637
Health Administration	66	-	1,392,428	1,392,428	575,738	816,690	6,228,419	19,852	7,064,961
Community Health	67	-	227,617	227,617	121,932	105,685	682,648	6,240	794,573
Patient Travel	68	-	316,334	316,334	421,016	(104,682)	133,488	-	28,806
Cultural Health Support - Climate Change	69	-	74,000	74,000	25,124	48,876	-	-	48,876
First Nation In-Home Care	70	-	434,520	434,520	272,715	161,805	248,047	(3,666)	406,186
Emergency Management	71	455,290	16,318	471,608	159,860	311,748	226,681	-	538,429
Recreation Centre Operations and Maintenance	72	-	190,996	190,996	165,892	25,104	(271,753)	(5,000)	(251,649)
Emergency Management - Joint training	73	-	-	-	55,032	(55,032)	89,980	-	34,948
		455,290	4,997,916	5,453,206	3,737,209	1,715,997	8,700,193	(59,107)	10,357,083
Child and Family Services									
Child and Family Services	74	-	84,981	84,981	59,879	25,102	29,045	-	54,147
Kwakwaka'waka Operations	75	-	44,275	44,275	44,275	-	-	-	-
Delegated Child Welfare	76	425,458	56,700	482,158	720,630	(238,472)	619,710	(18,214)	363,024
Aboriginal Infant Development	77	-	331,376	331,376	319,323	12,053	123,976	-	136,029
Amillias	78	-	342,017	342,017	348,957	(6,940)	248,931	(5,000)	236,931
Victim Services	79	-	212,993	212,993	187,049	25,944	145,766	-	171,710
Social Assistance Service Delivery	80	32,596	-	32,596	80,792	(48,196)	203,727	87,848	243,379
Social Development	81	1,644,532	-	1,644,532	827,863	816,669	609,245	(217,766)	1,208,148
Community Development Fundraising	82	-	7,555	7,555	5,360	2,195	2,196	-	4,391
National Child Benefit	83	-	-	-	84,153	(84,153)	119,616	128,766	164,229
Home & Community Care	84	259,596	-	259,596	164,948	94,648	8,151	(1,485)	101,314
		2,362,182	1,079,897	3,442,079	2,843,229	598,850	2,110,363	(25,851)	2,683,362

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# 'Namgis First Nation

## Summary Schedule of Operations and Accumulated Surplus by Program, continued

	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
For the year ended March 31, 2022		\$	\$	\$	\$	\$	\$	\$	\$
Natural Resources									
CMT Survey Crew	85	-	508,919	508,919	412,051	96,868	119,900	(8,570)	208,198
Yukusam Heritage Society	86	-	33,755	33,755	2,405	31,350	34,573	-	65,923
Campsite Management	87	-	35,369	35,369	14,492	20,877	8,951	(5,000)	24,828
Fisheries	88	-	203,131	203,131	209,869	(6,738)	480,891	(410,000)	64,153
Forest and Range Agreement	89	-	760,872	760,872	-	760,872	2,819,332	-	3,580,204
Natural Resources	90	-	60,640	60,640	322,908	(262,268)	210,595	317,340	265,667
Gwa'n'l Hatchery	91	-	340,934	340,934	455,072	(114,138)	(195,989)	80,481	(229,646)
UBCM - Municipal Government Meetings	92	-	-	-	8,811	(8,811)	5,756	-	(3,055)
Capacity Initiative	93	-	-	-	87,294	(87,294)	98,789	-	11,495
Fisheries TRM	94	-	-	-	-	-	481	(481)	-
TFL37 Forest Landscape Plan	95	-	175,000	175,000	59,253	115,747	-	(27,360)	88,387
Oil Spill Response	96	-	1,773	1,773	15,073	(13,300)	163,765	-	150,465
Recognition of Indigenous Rights and Self-Determination	97	229,280	-	229,280	248,924	(19,644)	33,173	-	13,529
BC & Related Negotiations	98	-	296,507	296,507	260,023	36,484	197,341	-	233,825
Habitat Restoration	99	-	-	-	268	(268)	268	-	-
Marine Protected Area	100	-	84,987	84,987	84,987	-	-	-	-
Capital Projects and Revolving Housing Fund									
Revolving Housing Fund	101	200,000	954,199	1,154,199	951,816	202,383	1,748,986	164,232	2,115,601
T'isalagi'lakw School-Capital	102	-	-	-	-	-	55,075	-	55,075
Capital Projects	103	147,500	-	147,500	57,583	89,917	3,821	-	93,738
Capital Reserve	104	-	-	-	28,293	(28,293)	2,430,791	197,111	2,599,609
Commercial Enterprises									
Orca Sand and Gravel	105	-	1,042,635	1,042,635	42,320	1,000,315	(317,408)	-	682,907
Kwagis Power Limited Partnership	106	-	3,293,000	3,293,000	-	3,293,000	13,858,597	(2,099,983)	15,051,614
Atli Resources Limited Partnership and Corporation	107	-	1,090,438	1,090,438	-	1,090,438	2,425,647	-	3,516,085
Gas Station	108	-	502,730	502,730	473,069	29,661	73,345	(4,000)	99,006
Kuterra Limited Partnership	109	-	22,715	22,715	405	22,310	(850,221)	-	(827,911)
Namgis Excavating LP	110	-	-	-	-	-	(2,679)	-	(2,679)

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# 'Namgis First Nation

## Summary Schedule of Operations and Accumulated Surplus by Program, continued

For the year ended March 31, 2022	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
Mama'tomas Limited Partnership	111	-	30,000	30,000	-	30,000	641,373	-	671,373
Danyas Forest Products LP	112	-	212,779	212,779	-	212,779	890,096	-	1,102,875
Namgis Economic Development Corporation	113	-	(415,681)	(415,681)	-	(415,681)	288,561	1,367,305	1,240,185
Provincial Government Gaming Revenue	114	-	558,615	558,615	236,034	322,581	1,440,026	(457,305)	1,305,302
		-	6,337,231	6,337,231	751,828	5,585,403	18,447,337	(1,193,983)	22,838,757
Social Housing Fund - Post 1997 ("New")	115	-	155,304	155,304	155,304	-	-	-	-
Trust Fund	116	-	4,306	4,306	-	4,306	4,252	(4,252)	4,306
Provision for Capital Assets	117	-	-	-	-	-	12,169,584	-	12,254,832
Benefit Funds									
Kwagis Benefit Fund	118	-	63,226	63,226	12,100	51,126	212,882	-	264,008
Orca Sand and Gravel Benefit Fund	119	-	206,332	206,332	480	205,852	1,939,999	-	2,145,851
Legacy Fund	120	-	-	-	-	-	512,278	190,575	702,853
		-	269,558	269,558	12,580	256,978	2,665,159	190,575	3,112,712

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# 'Namgis First Nation

## Summary Schedule of Operations and Accumulated Surplus by Program, continued

For the year ended March 31, 2022	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Surplus (Deficit)	Transfers	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$	\$
BCSRIF									
Aquaculture - Industry	121	-	1,705,517	1,705,517	1,305,599	399,918	2,656,220	-	3,056,138
BC Salmon Restoration Innovation Fund -									
WFSP Planning	122	-	1,310,676	1,310,676	1,314,167	(3,491)	(3,809)	-	(7,300)
BC Salmon Restoration Innovation Fund -									
Genomics Lab	123	-	167,523	167,523	167,523	-	(1,230)	-	(1,230)
BC Salmon Restoration Innovation Fund -									
Monitoring Program	124	-	1,683,638	1,683,638	1,655,042	28,596	87,035	-	115,631
		-	4,867,354	4,867,354	4,442,331	425,023	2,738,216	-	3,163,239
<b>Totals</b>		<b>8,844,209</b>	<b>25,357,423</b>	<b>34,201,632</b>	<b>22,160,821</b>	<b>12,040,811</b>	<b>67,029,062</b>	<b>(1)</b>	<b>79,155,120</b>
Amortization					973,957				
Capital Purchases					(1,059,205)				
Items eliminated on consolidation				(2,003,046)	(2,003,047)			1	
				<b>32,198,586</b>	<b>20,072,526</b>			-	

The accompanying notes are an integral part of the financial statements

**'Namgis First Nation****Post Secondary  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
Post Secondary Student Support	<b>802,670</b>	<b>880,024</b>	864,441
COVID 19 Relief	<b>130,652</b>	<b>130,652</b>	125,281
	<b>933,322</b>	<b>1,010,676</b>	989,722
<b>Expenditures</b>			
Administration	<b>88,294</b>	<b>88,294</b>	97,954
Books & Supplies	<b>163,652</b>	<b>24,044</b>	20,177
COVID Student Support	-	<b>104,960</b>	126,075
Student support	<b>515,182</b>	<b>465,719</b>	478,526
Travel	<b>7,000</b>	<b>469</b>	982
Tuition	<b>276,740</b>	<b>240,108</b>	236,057
	<b>1,050,868</b>	<b>923,594</b>	959,771
<b>Excess of revenue over expenditures</b>	<b>(117,546)</b>	<b>87,082</b>	29,951
<b>Surplus at beginning of year</b>	-	<b>559,255</b>	529,304
<b>Surplus at end of year</b>	-	<b>646,337</b>	<b>559,255</b>

**Post Secondary**

The Post Secondary program provides financial assistance to students attending recognized post-secondary institutions that offer programs leading to a Degree or Dogwood diploma.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****School O&M  
Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Indigenous Services Canada			
COVID 19 Relief	-	76,298	17,415
Schools Operation & Maintenance (4355)	26,244	26,769	26,244
First Nation Education Steering Committee	-	-	2,000
	26,244	103,067	45,659
<b>Expenditures</b>			
Equipment	5,565	6,491	7,908
Fuel	41,209	76,653	52,768
General maintenance & operation	3,000	1,991	-
Insurance, licenses and dues	29,754	29,754	23,914
Janitorial	-	14,792	-
Materials & Supplies	9,000	9,951	20,126
Repairs and maintenance	20,000	15,571	20,314
Utilities	29,583	27,180	27,189
Wages and benefits	40,051	21,676	44,693
	178,162	204,059	196,912
<b>Deficiency of revenue over expenditures</b>	(151,918)	(100,992)	(151,253)
<b>Deficit at beginning of year</b>	-	-	(176,476)
<b>Transfers</b>			
Transfer from T'lisalagi'lakw School	173,000	173,000	347,729
Transfer to Capital Reserve	(20,000)	(20,000)	(20,000)
<b>Surplus at end of year</b>	1,082	52,008	-

**School O&M**

This program contains all of the costs associated with heating, cleaning and maintaining the T'lisalagi'lakw School.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Aboriginal Language Initiative  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>			
Honoraria	-	-	(625)
Office services	-	269	-
	-	269	(625)
<b>Excess (deficiency) of revenue over expenditures</b>	-	(269)	625
<b>Deficit at beginning of year</b>	-	(9,731)	(10,356)
<b>Transfers</b>			
Transfer from T'lisalagi'lakw School	10,000	10,000	-
<b>Deficit at end of year</b>	<b>10,000</b>	<b>-</b>	<b>(9,731)</b>

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The accompanying notes are an integral part of the financial statements



**'Namgis First Nation****T'lisalagi'lakw School****Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada	-	-	71,214
CISS Band Operating (2148)	-	-	1,315,307
Instructional Services	<b>1,231,084</b>	<b>1,297,389</b>	9,625
Comprehensive Education Support Services	-	-	243,347
First Nation Education Steering Committee	<b>196,268</b>	<b>252,749</b>	-
North Vancouver Island Aboriginal Training Society	-	<b>449</b>	72,278
Province of B.C.	<b>153,555</b>	<b>171,039</b>	1,723
Sundry	<b>2,300</b>	<b>270</b>	
	<b>1,583,207</b>	<b>1,721,896</b>	<b>1,713,494</b>
<b>Expenditures</b>			
Consultant fees	<b>5,000</b>	<b>13,616</b>	3,498
Licenses, dues and fees	<b>6,000</b>	<b>5,564</b>	3,965
Materials & Supplies	<b>45,000</b>	<b>47,089</b>	45,193
Office expenses	-	-	105
Office services	<b>174,153</b>	<b>174,153</b>	180,105
Program Costs	<b>22,000</b>	<b>41,795</b>	30,618
Telephone	<b>7,500</b>	<b>6,364</b>	6,805
Training	<b>10,000</b>	<b>20,905</b>	23,358
Wages and benefits	<b>799,855</b>	<b>964,693</b>	856,167
	<b>1,069,508</b>	<b>1,274,179</b>	<b>1,149,814</b>
<b>Excess of revenue over expenditures</b>	<b>513,699</b>	<b>447,717</b>	<b>563,680</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>1,016,977</b>	<b>928,215</b>
<b>Transfers</b>			
Transfer to Aboriginal Language Initiative	<b>(10,000)</b>	<b>(10,000)</b>	-
Transfer to T-School O & M	<b>(173,000)</b>	<b>(173,000)</b>	(347,729)
Transfer to T-School Minor Capital	-	-	(30,000)
Transfer to School Bus	<b>(90,000)</b>	<b>(90,000)</b>	(90,000)
Transfer to Student Assistance	<b>(7,189)</b>	<b>(7,189)</b>	(7,189)
Transfer to School Cultural Program	<b>(10,000)</b>	<b>(10,000)</b>	-
<b>Surplus at end of year</b>	<b>223,510</b>	<b>1,174,505</b>	<b>1,016,977</b>

**T'lisalagi'lakw School**

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

The accompanying notes are an integral part of the financial statements

**'Namgis First Nation**

**School Bus  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>			
Fuel	5,000	7,025	2,654
Insurance, licenses and dues	2,963	2,963	3,164
Repairs and Maintenance	5,200	1,954	2,229
Travel	8,500	1,000	1,157
Wages and benefits	57,438	58,455	53,733
	<b>79,101</b>	<b>71,397</b>	<b>62,937</b>
<b>Deficiency of revenue over expenditures</b>	<b>(79,101)</b>	<b>(71,397)</b>	<b>(62,937)</b>
<b>Surplus at beginning of year</b>	-	38,427	21,364
<b>Transfers</b>			
Transfer from T'lisalagi'lakw School	90,000	90,000	90,000
Transfer to Capital Reserve	(10,000)	(10,000)	(10,000)
<b>Surplus at end of year</b>	<b>899</b>	<b>47,030</b>	<b>38,427</b>

**School Bus**

The cost of busing students to the T'lisalagi'lakw School are shown here.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Student Assistance  
Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Sundry	-	15,686	8,034
<b>Expenditures</b>			
Graduation Supplies	1,500	750	1,100
Student allowances	11,900	10,380	4,540
Student supplies	1,800	920	1,020
	15,200	12,050	6,660
<b>Excess of revenue over expenditures</b>	(15,200)	3,636	1,374
<b>Surplus at beginning of year</b>	-	9,838	1,275
<b>Transfer from T'lisalagi'lakw School</b>	7,189	7,189	7,189
<b>Surplus at end of year</b>	(8,011)	20,663	9,838

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**Student Assistance**

Elementary and high school students are given financial assistance to help defray the cost of purchasing school supplies. They are given an allowance that is based on attendance.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****School Cultural Program  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Education Steering Committee	144,541	144,541	163,178
Sundry	-	-	5,000
	<b>144,541</b>	<b>144,541</b>	<b>168,178</b>
<b>Expenditures</b>			
Consultant fees	32,286	20,261	20,735
Cultural contractors	18,739	10,739	2,554
Equipment	32,000	35,000	8,000
Materials & Supplies	13,753	14,198	33,148
Office services	17,000	17,000	17,950
Travel	5,000	-	-
Wages and benefits	99,021	108,923	89,005
	<b>217,799</b>	<b>206,121</b>	<b>171,392</b>
<b>Deficiency of revenue over expenditures</b>	<b>(73,258)</b>	<b>(61,580)</b>	<b>(3,214)</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>102,223</b>	<b>105,437</b>
<b>Transfers</b>			
Transfer from T'lisalagi'lakw School	10,000	10,000	-
<b>Surplus at end of year</b>	<b>(63,258)</b>	<b>50,643</b>	<b>102,223</b>

**School Cultural Program**

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

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Secondary Program  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	-	-
<b>Surplus at beginning of year</b>	-	17,021	17,021
<b>Surplus at end of year</b>	-	17,021	17,021

**Secondary Program**

For 'Namgis students who are in Grades 8-12 and do not want to attend secondary school in Port McNeill (SD85) a classroom is set-up at the T'lisalagi'lakw School. This classroom moved from the Alert Bay school in 2010.

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The accompanying notes are an integral part of the financial statements

**'Namgis First Nation**

**Training and Employment Support Initiatives  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	329,449	326,884	-
North Vancouver Island Aboriginal Training Society	93,241	91,525	104,732
Administration recoveries	88,294	88,294	97,954
Rental income	52,000	52,493	50,035
Chargebacks	27,000	27,000	28,000
First Nation Education Steering Committee	9,599	12,021	9,993
Sundry	-	-	110
	<b>599,583</b>	<b>598,217</b>	<b>290,824</b>
<b>Expenditures</b>			
Bad debts	-	1,750	-
Contractors	167,000	71,707	10,651
Equipment	69,886	71,992	-
Insurance	3,088	3,127	2,209
Licenses, dues and fees	3,660	1,357	2,307
Materials & Supplies	18,411	38,395	6,149
Office expenses	-	-	602
Rent	1,200	1,200	1,200
Repairs and maintenance	-	10,313	8,985
Telephone	3,700	3,670	3,717
Travel	90,000	38,900	180
Utilities	15,300	12,273	11,705
Wages and benefits	211,310	209,622	217,500
	<b>583,555</b>	<b>464,306</b>	<b>265,205</b>
<b>Excess of revenue over expenditures</b>	<b>16,028</b>	<b>133,911</b>	<b>25,619</b>
<b>Deficit at beginning of year</b>	<b>-</b>	<b>(22,703)</b>	<b>(48,322)</b>
<b>Surplus (deficit) at end of year</b>	<b>-</b>	<b>111,208</b>	<b>(22,703)</b>

**Training and Employment Support Initiatives**

An Employment and Outdoor Leadership coordinator and the Post Secondary coordinator work to provide post secondary, adult training programs and ongoing information and employment assistance to the Nation members. The program manages the Learning Centre and provides a facility for meetings, workshops, and training classes.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Teacherage  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Rental income	<b>33,300</b>	<b>32,639</b>	34,550
<b>Expenditures</b>			
Capital purchases	<b>4,500</b>	-	2,686
Insurance	<b>2,981</b>	<b>2,981</b>	2,094
Materials & Supplies	<b>1,500</b>	<b>291</b>	1,363
Office services	<b>3,663</b>	<b>3,663</b>	3,564
Repairs and maintenance	<b>15,000</b>	<b>11,198</b>	5,348
	<b>27,644</b>	<b>18,133</b>	15,055
<b>Excess of revenue over expenditures</b>	<b>5,656</b>	<b>14,506</b>	19,495
<b>Surplus at beginning of year</b>	-	<b>91,290</b>	76,795
<b>Transfer</b>			
Transfer to Capital Reserve Contribution	<b>(5,000)</b>	<b>(5,000)</b>	(5,000)
<b>Surplus at end of year</b>	<b>656</b>	<b>100,796</b>	<b>91,290</b>

**Teacherage**

This program contains the costs associated with repairs and maintenance of the six teacherages (3 duplexes).

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Digitization Initiative  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Other Grants	-	-	83,931
<b>Expenditures</b>			
Equipment	-	-	2,229
Materials & Supplies	-	5,303	-
Office services	-	332	8,572
Wages and benefits	-	13,928	54,539
	-	19,563	65,340
<b>Excess (deficiency) of revenue over expenditures</b>	-	(19,563)	18,591
<b>Surplus at beginning of year</b>	-	19,563	972
<b>Surplus at end of year</b>	-	-	19,563

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The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation**

**June Sports  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Concession stand sales	-	-	1
Donation and raffles	-	115	-
	-	115	1
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	115	1
<b>Surplus at beginning of year</b>	-	12,633	12,632
<b>Surplus at end of year</b>	-	12,748	12,633

**June Sports**

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

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The accompanying notes are an integral part of the financial statements

**'Namgis First Nation****Employee Benefits  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
Band Employee Benefits	<b>94,962</b>	<b>96,861</b>	94,962
<b>Expenditures</b>			
Extended benefits	<b>50,000</b>	<b>46,984</b>	46,658
Licenses, dues and fees	<b>1,400</b>	<b>1,640</b>	1,490
Pension plan	<b>72,000</b>	<b>85,494</b>	58,489
	<b>123,400</b>	<b>134,118</b>	106,637
<b>Deficiency of revenue over expenditures</b>	<b>(28,438)</b>	<b>(37,257)</b>	(11,675)
<b>Deficit at beginning of year</b>	-	-	(17,560)
<b>Transfers</b>			
Transfers	<b>28,500</b>	<b>16,122</b>	-
Transfer from Technical Services	-	<b>4,607</b>	4,093
Transfer from Administration	-	-	14,617
Transfer from Child Welfare	-	<b>9,213</b>	5,555
Transfer from S/A Service Delivery	-	<b>1,152</b>	877
Transfer from Wastewater Treatment	-	<b>2,303</b>	1,169
Transfer from Public Works	-	<b>3,455</b>	2,339
Transfer from Economic Development	-	<b>1,152</b>	585
Transfer from KCFS Home Care	-	<b>1,152</b>	-
<b>Surplus at end of year</b>	<b>62</b>	<b>1,899</b>	-

**Employee Benefits**

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 Indigenous Services Canada.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Technical Services  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
North Vancouver Island Aboriginal Training Society	-	-	13,544
Sundry Revenue	-	-	481
	-	-	14,025
<b>Expenditures</b>			
Consultant fees	31,400	26,250	20,317
Equipment	14,000	11,907	30,787
Insurance, licenses and dues	2,000	1,756	372
Licenses, dues and fees	26,000	23,646	31,846
Materials & Supplies	7,000	6,130	5,115
Rent	3,654	3,654	3,654
Repairs and maintenance	4,000	1,454	1,337
Telephone	2,520	1,267	4,707
Travel	5,400	5,019	5,062
Utilities	1,967	1,615	1,784
Vehicle	-	164	-
Wages and benefits	241,338	223,057	196,866
	339,279	305,919	301,847
<b>Deficiency of revenue over expenditures</b>	<b>(339,279)</b>	<b>(305,919)</b>	<b>(287,822)</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>14,604</b>	<b>69</b>
<b>Transfers</b>			
Transfer from Band Administration	350,000	350,000	311,000
Transfer to Capital Reserve	(7,000)	(7,000)	(4,550)
Transfer to Employee Benefits	-	(4,607)	(4,093)
<b>Surplus at end of year</b>	<b>3,721</b>	<b>47,078</b>	<b>14,604</b>

**Technical Services**

The technical services department provides computing and communications services to the Nation. A manager, network and two technicians maintain all of the Nation's technology systems.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****'Namgis Administration  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
Nation Support	508,527	518,698	508,527
Nation Membership	13,856	14,133	13,856
Administration recoveries	1,434,213	1,622,353	1,512,814
Interest income	164,000	307,998	286,798
Province of B.C.	182,646	182,646	66,700
North Vancouver Island Aboriginal Training Society	-	3,064	-
Sundry	2,000	2,179	1,177
	<b>2,305,242</b>	<b>2,651,071</b>	<b>2,389,872</b>
<b>Expenditures</b>			
Audit & Accounting fees	-	58,860	51,191
Bad debts (recovery)	15,000	(13,720)	13,400
Consultant fees	65,000	23,315	13,646
Donations	20,000	7,400	17,106
Equipment	50,000	20,063	9,066
Honoraria	202,600	133,227	136,219
Insurance, licenses and dues	18,190	16,660	17,691
Interest and bank charges	48,000	38,949	37,033
Licenses, dues and fees	10,000	13,383	8,867
Materials & Supplies	86,000	78,003	63,039
Meeting costs	70,000	60,216	19,003
Professional fees and subcontracts	120,000	38,545	39,416
Recruitment	10,000	4,658	409
Rent	47,254	44,254	44,254
Sundry	-	2,929	3,507
Telephone and utilities	28,000	15,926	19,556
Transit subsidy	19,000	12,252	11,819
Travel and vehicle	76,000	9,575	3,442
Wages and benefits	921,484	846,653	868,431
	<b>1,806,528</b>	<b>1,411,148</b>	<b>1,377,095</b>
<b>Excess of revenue over expenditures</b>	<b>498,714</b>	<b>1,239,923</b>	<b>1,012,777</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>3,326,915</b>	<b>2,671,533</b>
<b>Transfers</b>			
Transfer from Gas Station	-	-	223
Transfer to Technical Services	(365,000)	(350,000)	(311,000)
Transfer from Band Buildings	-	-	(20,000)
Transfer to Gwa'ni Hatchery/Fish projects	-	-	(12,000)
Transfer to Employee Benefits	-	(16,123)	(14,618)
<b>Surplus at end of year</b>	<b>133,714</b>	<b>4,200,715</b>	<b>3,326,915</b>

**'Namgis Administration**

'Namgis administration provides service to all the 'Namgis departments. The program includes the Senior Administrator, Secretary/Receptionist, Accounting, Capital Projects and Housing Manager, the Membership Clerk and Council activities.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Funeral Trust Funds****Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada	-	62,000	-
<b>Expenditures</b>			
Funerals	40,000	42,000	-
<b>Excess of revenue over expenditures</b>	<b>(40,000)</b>	<b>20,000</b>	<b>-</b>
<b>Deficit at beginning of year</b>	<b>-</b>	<b>(30,130)</b>	<b>(34,554)</b>
<b>Transfers</b>			
Transfer from Business Resources	40,000	40,000	-
Transfer from Ottawa Trust Funds	-	4,252	4,424
<b>Surplus (deficit) at end of year</b>	<b>-</b>	<b>34,122</b>	<b>(30,130)</b>

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**Funeral Trust Funds**

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. Upon signing of the 'Namgis Land Code, any funds in the Ottawa Trust Fund automatically flow to the Nation.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Aboriginal Land Claims  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>			
Honoraria	-	-	65
Insurance, licenses and dues	-	920	-
Legal and professional services	164,000	31,872	262,826
Meeting costs	-	-	616
	<b>164,000</b>	<b>32,792</b>	<b>263,507</b>
<b>Deficiency of revenue over expenditures</b>	<b>(164,000)</b>	<b>(32,792)</b>	<b>(263,507)</b>
<b>Deficit at beginning of year</b>	-	<b>(696,819)</b>	<b>(433,312)</b>
<b>Deficit at end of year</b>	-	<b>(729,611)</b>	<b>(696,819)</b>

**Aboriginal Land Claims**

Revenue and expenditures for the negotiation of settlements to specific land claims are recorded in this program. In April 2019, 'Namgis First Nation received loan agreement funding for two of the active land claims. The Nation received a total of \$186,712 for the McKenna McBride Specific Claim and \$262,965 for the Cormorant Island Specific Claim.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****'Namgis Buildings  
Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Indigenous Services Canada			
COVID 19 Relief	-	148,252	18,249
Administration building rent	55,517	55,717	54,517
Treaty Annex rent	14,900	14,900	14,900
Rental income	-	9,400	5,800
Council Hall	5,600	8,000	50
Portable trailers rent	7,308	7,308	7,308
Wharfinger hut	3,600	3,600	3,600
Bighouse	-	250	850
	<b>86,925</b>	<b>247,427</b>	<b>105,274</b>
<b>Expenditures</b>			
Administration building	-	32,398	21,703
Bighouse	-	14,904	18,118
Council Hall	-	8,213	7,701
Materials & Supplies	1,000	105	8,619
'Namgis buildings	-	15,240	13,431
New Hospital Agreement	-	460	100
Office services	11,584	11,584	13,416
Portable trailers	-	1,332	1,321
Repairs and maintenance	80,373	-	3,539
Treaty Annex	-	5,350	5,567
	<b>92,957</b>	<b>89,586</b>	<b>93,515</b>
<b>Excess of revenue over expenditures</b>	<b>(6,032)</b>	<b>157,841</b>	<b>11,759</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>38,549</b>	<b>15,203</b>
<b>Transfers</b>			
Transfer from Public Works	17,587	22,587	2,587
Transfer to Capital Reserve	(11,000)	(11,000)	(11,000)
Transfer from Administration	-	-	20,000
<b>Surplus at end of year</b>	<b>555</b>	<b>207,977</b>	<b>38,549</b>

**'Namgis Buildings**

'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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Sewage Treatment  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada ACRS (8752)	-	-	13,204
Village of Alert Bay	<b>72,000</b>	<b>81,676</b>	<b>71,376</b>
	<b>72,000</b>	<b>81,676</b>	<b>84,580</b>
<b>Expenditures</b>			
Fuel	-	614	-
Insurance, licenses and dues	9,711	7,302	9,711
Licenses, dues and fees	300	571	259
Materials & Supplies	33,500	20,209	31,337
Office services	23,210	23,210	24,035
Repairs and maintenance	5,265	12,442	21,279
Telephone	2,850	2,883	2,869
Travel	1,000	1,267	1,160
Utilities	14,390	12,405	14,280
Wages and benefits	100,758	93,067	72,135
	<b>190,984</b>	<b>173,970</b>	<b>177,065</b>
<b>Deficiency of revenue over expenditures</b>	<b>(118,984)</b>	<b>(92,294)</b>	<b>(92,485)</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>30,021</b>	<b>4,675</b>
<b>Transfers</b>			
Transfer from Public Works	139,000	139,000	139,000
Transfer to Capital Reserve	(20,000)	(20,000)	(20,000)
Transfer to Employee Benefits	-	(2,303)	(1,169)
<b>Surplus at end of year</b>	<b>16</b>	<b>54,424</b>	<b>30,021</b>

**Sewage Treatment**

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. The Nation agreed to place any surplus funds, up to a maximum of \$50,000, into an operation reserve.

The accompanying notes are an integral part of the financial statements



**'Namgis First Nation****Public Works****Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
Community Buildings	820,520	832,740	659,508
Water Systems	-	191,264	315,711
Roads and Bridges	-	83,649	-
Operator enhancement grant	-	36,709	15,600
Municipal Agreements	-	24,476	-
Administration recoveries	61,797	61,797	64,146
Canada Mortgage and Housing Corporation	-	32,000	33,045
Garbage fees	29,264	24,759	24,178
Water and sewer fees	19,960	14,082	14,417
Equipment user fees	11,500	6,515	9,596
Regional District Transportation Subsidy	-	4,738	4,841
Other Revenue	-	3,425	3,754
	<b>943,041</b>	<b>1,316,154</b>	<b>1,144,796</b>
<b>Expenditures</b>			
Equipment	86,000	81,007	4,468
Fire protection and dog control	30,591	30,591	30,591
Fuel	25,000	32,709	21,772
Garbage	53,548	87,089	83,619
Insurance	18,202	13,819	17,464
Licenses, dues and fees	800	313	474
Materials & Supplies	8,000	7,921	9,590
Office services	13,284	13,284	12,867
Professional Services	31,765	2,363	-
Recycling services	23,754	23,754	23,754
Rent	3,654	3,654	3,654
Repairs and maintenance	16,000	12,995	18,309
Road maintenance	6,000	3,013	2,070
Telephone	2,700	2,838	2,353
Travel	4,955	1,666	2,298
Utilities	40,000	62,264	90,540
Wages and benefits	178,843	144,719	153,687
Wages and benefits - Operator Enhancement	-	15,600	15,600
	<b>543,096</b>	<b>539,599</b>	<b>493,110</b>
<b>Excess of revenue over expenditures</b>	<b>399,945</b>	<b>776,555</b>	<b>651,686</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>740,259</b>	<b>245,999</b>
<b>Transfers</b>			
Transfer from Capital Reserve	(19,500)	(19,500)	(13,500)
Transfer to Sewage Treatment Plant	(139,000)	(139,000)	(139,000)
Transfer to Namgis Building	-	(22,587)	(2,587)
Transfer to Employee Benefits	(3,455)	(3,455)	(2,339)
Transfer to Revolving Housing	(160,144)	(164,232)	-
<b>Surplus at end of year</b>	<b>77,846</b>	<b>1,168,040</b>	<b>740,259</b>

**Public Works**

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

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Net Loft & Breakwater  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>			
Breakwater lease	5,342	5,479	4,227
Insurance	1,696	2,592	1,696
Materials & Supplies	100	-	-
Utilities	221	251	215
	<b>7,359</b>	<b>8,322</b>	<b>6,138</b>
<b>Deficiency of revenue over expenditures</b>	<b>(7,359)</b>	<b>(8,322)</b>	<b>(6,138)</b>
<b>Deficit at beginning of year</b>	<b>-</b>	<b>(216,231)</b>	<b>(210,093)</b>
<b>Deficit at end of year</b>	<b>-</b>	<b>(224,553)</b>	<b>(216,231)</b>

**Net Loft & Breakwater**

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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Economic Development  
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Indigenous Services Canada			
COVID 19	111,368	111,367	111,367
Economic Community Development	117,656	120,009	117,656
Miscellaneous Revenue	-	18,112	-
	229,024	249,488	229,023
<b>Expenditures</b>			
Advertising	-	-	968
Consultant fees	113,468	111,400	9,993
Contractors	-	24,150	-
Equipment	-	18,816	-
Licenses, dues and fees	900	167	(12)
Materials & Supplies	10,868	-	-
Office services	25,193	25,193	25,193
Rent	4,263	4,263	4,263
Telephone	1,200	781	195
Travel	-	1,590	13
Wages and benefits	85,502	79,926	27,327
	241,394	266,286	67,940
<b>Excess (deficiency) of revenue over expenditures</b>	(12,370)	(16,798)	161,083
<b>Surplus at beginning of year</b>	-	248,778	100,415
<b>Transfers</b>			
Transfer to Wharf Revitalization	-	-	(12,720)
Transfer to Employee Benefits	(750)	(1,152)	-
<b>Surplus at end of year</b>	(13,120)	230,828	248,778

**Economic Development**

The Economic Development program hired an Economic Development Officer in 2014. The Assistant 'Namgis Administrator, who also serves as the Personnel Manager, is paid out of this program.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Tobacco Outlet  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Sales	<b>260,000</b>	<b>246,995</b>	<b>301,580</b>
<b>Expenditures</b>			
Office services	<b>28,600</b>	<b>28,600</b>	<b>24,750</b>
Purchases and freight	<b>230,000</b>	<b>197,085</b>	<b>231,510</b>
	<b>258,600</b>	<b>225,685</b>	<b>256,260</b>
<b>Excess of revenue over expenditures</b>	<b>1,400</b>	<b>21,310</b>	<b>45,320</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>150,947</b>	<b>105,627</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>172,257</b>	<b>150,947</b>

**Tobacco Outlet**

The tobacco sales outlet is located at the 'Namgis Gas Station. Tobacco products are sold to those customers with status cards. Revenues generated from tobacco sales remain in the Administration pool.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Nimpkish Fisheries  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Nimpkish Fisheries Service	-	22,500	189,401
<b>Expenditures</b>			
Payments to fishermen	-	22,500	188,351
<b>Excess of revenue over expenditures</b>	-	-	1,050
<b>Surplus at beginning of year</b>	-	10,599	9,549
<b>Surplus at end of year</b>	-	10,599	10,599

**Nimpkish Fisheries**

The Nation provides accounting services for fish boat skippers, for a fee. The total value of the fish bought and sold by Nimpkish Fisheries is recorded in this schedule.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Wharf Revitalization  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fisheries & Oceans	-	-	134,213
Sundry	-	-	12,128
	-	-	146,341
<b>Expenditures</b>			
Contractors	11,000	10,984	52,000
Equipment	-	120,000	-
Materials & Supplies	-	157	4,746
Repairs and maintenance	-	-	63,019
	11,000	131,141	119,765
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(11,000)</b>	<b>(131,141)</b>	<b>26,576</b>
<b>Surplus (deficit) at beginning of year</b>	<b>-</b>	<b>23,009</b>	<b>(15,702)</b>
<b>Transfer from Economic Development</b>	<b>-</b>	<b>-</b>	<b>12,135</b>
<b>Surplus (deficit) at end of year</b>	<b>-</b>	<b>(108,132)</b>	<b>23,009</b>

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**St. Michael's Prevention  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada	-	48,840	-
Donation and raffles	300	1,400	-
	300	50,240	-
<b>Expenditures</b>			
Contractors	-	22,368	-
Materials & Supplies	50	-	-
Meeting costs	-	1,925	-
	50	24,293	-
<b>Excess of revenue over expenditures</b>	<b>250</b>	<b>25,947</b>	<b>-</b>
<b>Deficit at beginning of year</b>	<b>-</b>	<b>(16,513)</b>	<b>(16,513)</b>
<b>Surplus (deficit) at end of year</b>	<b>-</b>	<b>9,434</b>	<b>(16,513)</b>

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The accompanying notes are an integral part of the financial statements

**'Namgis First Nation**

**Aquaculture Government to Government  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	-	100,000	100,000
<b>Expenditures</b>			
Contractors	89,000	90,240	11,620
Honoraria	-	1,430	1,170
Office services	-	4,563	-
Professional fees	-	-	6,519
	<b>89,000</b>	<b>96,233</b>	<b>19,309</b>
<b>Excess of revenue over expenditures</b>	<b>(89,000)</b>	<b>3,767</b>	<b>80,691</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>188,194</b>	<b>107,503</b>
<b>Transfers</b>	<b>-</b>	<b>(41,480)</b>	<b>-</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>150,481</b>	<b>188,194</b>

The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation****Business Resources****Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fisheries & Oceans	-	29,010	69,278
Province of B.C.	-	78,292	136,596
	-	107,302	205,874
<b>Expenditures</b>			
Consultant fees	-	-	10,600
Professional Fees	496,593	11,129	285,726
	496,593	11,129	296,326
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(496,593)</b>	<b>96,173</b>	<b>(90,452)</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>5,911,909</b>	<b>3,941,334</b>
<b>Transfers</b>			
Transfer to Natural Resources	(881,000)	(1,071,575)	(50,000)
Transfer to Treaty Process	-	-	(38,957)
Transfer from Kwagis Power LP	2,000,000	2,099,983	2,149,984
<b>Surplus at end of year</b>	<b>622,407</b>	<b>7,036,490</b>	<b>5,911,909</b>

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Asset Condition Report  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada	<b>314,216</b>	<b>430,819</b>	<b>-</b>
<b>Expenditures</b>			
Equipment	<b>136,377</b>	<b>8,700</b>	<b>-</b>
Repairs and maintenance	<b>158,276</b>	<b>29,949</b>	<b>-</b>
	<b>294,653</b>	<b>38,649</b>	<b>-</b>
<b>Excess of revenue over expenditures</b>	<b>19,562</b>	<b>392,170</b>	<b>-</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>170</b>	<b>170</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>392,340</b>	<b>170</b>

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Land Management Code****Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Indigenous Services Canada	280,508	319,008	392,730
North Vancouver Island Aboriginal Training Society	-	-	18,574
Sundry	16,600	16,350	200
Other Federal Grants	92,500	15,000	40,300
	<b>389,608</b>	<b>350,358</b>	<b>451,804</b>
<b>Expenditures</b>			
Consultant fees	132,600	96,140	9,984
Equipment	1,104	1,104	3,890
Honoraria	17,000	4,800	5,000
Insurance, licenses and dues	1,000	920	-
Interest and bank charges	600	480	480
Licenses, dues and fees	13,200	552	203
Materials & Supplies	15,000	6,250	16,073
Meeting costs	7,200	68	-
Office services	42,857	42,857	44,300
Professional fees	20,000	3,489	-
Rent	7,200	7,200	6,000
Telephone	2,185	1,405	1,440
Travel	10,000	863	1,298
Wages and benefits	107,326	85,699	80,045
	<b>377,272</b>	<b>251,827</b>	<b>168,713</b>
<b>Excess of revenue over expenditures</b>	<b>12,336</b>	<b>98,531</b>	<b>283,091</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>418,055</b>	<b>136,064</b>
<b>Transfers</b>			
Transfer to Capital Reserve	(1,100)	(1,100)	(1,100)
<b>Surplus at end of year</b>	<b>11,236</b>	<b>515,486</b>	<b>418,055</b>

**Land Management Code**

In April of 2019 the Nation signed the 'Namgis First Nation Land Code' which replaces 34 sections of the Indian Act. The land code manager administers the program while working with the land code committee in the development of the code.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Information Management /PID  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>			
Consultant fees	-	-	250
Office services	-	350	-
	-	350	250
<b>Deficiency of revenue over expenditures</b>	-	(350)	(250)
<b>Surplus at beginning of year</b>	-	350	600
<b>Surplus at end of year</b>	-	-	350

**Information Management /PID**

To meet the eligibility requirements for a 10 year funding grant, Namgis First Nation received funding to have a Financial Administration By-Law passed under the First Nations Fiscal Management Act and to ensure that core provisions of the financial law are effectively supported by policies and procedures.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Dental Clinic  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Health Authority	<b>81,900</b>	<b>81,900</b>	215,249
Billing revenue	<b>10,000</b>	-	3,393
	<b>91,900</b>	<b>81,900</b>	218,642
<b>Expenditures</b>			
Bad debts	-	<b>4,929</b>	1,457
Contractors	<b>40,000</b>	<b>210</b>	-
Equipment	-	<b>24,892</b>	-
General maintenance & operation	-	<b>1,566</b>	2,469
Interest and bank charges	-	<b>1,387</b>	1,321
Laboratory costs	-	-	2,140
Licenses, dues and fees	<b>4,200</b>	<b>1,332</b>	1,895
Materials & Supplies	<b>5,000</b>	<b>2,856</b>	3,552
Office services	<b>10,109</b>	<b>10,109</b>	24,777
Rent (dentists)	<b>18,700</b>	<b>5,000</b>	11,717
Telephone	<b>5,500</b>	<b>3,315</b>	4,513
Wages and benefits	-	<b>7,379</b>	44,443
	<b>83,509</b>	<b>62,975</b>	98,284
<b>Excess of revenue over expenditures</b>	<b>8,391</b>	<b>18,925</b>	120,358
<b>Deficit at beginning of year</b>	-	<b>(893,357)</b>	(1,008,715)
<b>Transfers</b>			
Transfer to Capital Reserve	<b>(5,000)</b>	<b>(5,000)</b>	(5,000)
<b>Deficit at end of year</b>	<b>3,391</b>	<b>(879,432)</b>	<b>(893,357)</b>

**Dental Clinic**

The Dental Clinic opened February 2002. Five on rotation dentists, one full time certified dental assistant and a dental hygienist provide a full range of dental services to residents of Alert Bay and other North Island communities. Due to the COVID-19 health regulations, the dental clinic did not open in 2021.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Health Centre O&M  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Health Authority	116,000	116,000	231,080
Rental income	56,000	56,000	53,977
	<b>172,000</b>	<b>172,000</b>	<b>285,057</b>
<b>Expenditures</b>			
Equipment	16,000	21,105	13,684
Fuel	27,000	21,716	13,878
General maintenance & operation	33,000	22,842	89,570
Insurance	7,666	8,548	7,666
Materials & Supplies	5,000	4,590	4,838
Office services	18,920	18,920	26,501
Utilities	15,225	10,198	9,708
Wages and benefits	38,692	31,159	33,359
	<b>161,503</b>	<b>139,078</b>	<b>199,204</b>
<b>Excess of revenue over expenditures</b>	<b>10,497</b>	<b>32,922</b>	<b>85,853</b>
<b>Surplus (deficit) at beginning of year</b>	<b>-</b>	<b>71,884</b>	<b>(3,969)</b>
<b>Transfers</b>			
Transfer to Capital Reserve	(10,000)	(10,000)	(10,000)
<b>Surplus at end of year</b>	<b>497</b>	<b>94,806</b>	<b>71,884</b>

**Health Centre O&M**

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

The accompanying notes are an integral part of the financial statements

**'Namgis First Nation****Substance Abuse Treatment  
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
First Nation Health Authority	1,341,525	1,323,149	1,289,260
Sundry	-	7,039	-
Gain on disposal of assets	-	-	4,781
	<b>1,341,525</b>	<b>1,330,188</b>	<b>1,294,041</b>
<b>Expenditures</b>			
Accreditation expenses	-	8,962	26,303
Audit	-	4,875	-
Consultant fees	80,000	80,658	26,378
Contractors	17,150	10,692	16,643
Equipment	45,000	7,393	64,998
Insurance	3,367	4,193	3,267
Interest and bank charges	300	-	-
Materials & Supplies	40,000	30,518	19,335
Meeting costs	2,000	1,375	-
Office services	147,568	147,568	139,418
Professional fees	-	10,525	-
Licenses, dues and fees	4,000	4,090	2,606
Recruitment	15,000	12,413	-
Rent	44,800	44,800	45,300
Repairs and maintenance	25,000	20,250	13,196
Supplies	50,000	40,174	36,271
Telephone	6,000	5,906	5,162
Travel	50,000	58,296	27,699
Utilities	19,838	7,165	7,679
Wages and benefits	612,578	422,719	508,112
	<b>1,162,601</b>	<b>922,572</b>	<b>942,367</b>
<b>Excess of revenue over expenditures</b>	<b>178,924</b>	<b>407,616</b>	<b>351,674</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>1,348,659</b>	<b>1,087,574</b>
<b>Transfers</b>			
Transfer to Capital Reserve	(15,441)	(15,441)	(15,441)
Transfer to Health Administration	(100,000)	(100,000)	(15,000)
Transfer to Community Health	-	-	(6,240)
Transfer to Mental Health	-	-	(53,908)
<b>Surplus at end of year</b>	<b>63,483</b>	<b>1,640,834</b>	<b>1,348,659</b>

**Substance Abuse Treatment**

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.

The accompanying notes are an integral part of the financial statements

**'Namgis First Nation**

**Physician Services  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Medical Services Plan and sundry revenue	418,000	271,015	237,659
First Nation Health Authority	260,000	260,000	348,000
	678,000	531,015	585,659
<b>Expenditures</b>			
Contractors	333,000	256,900	195,149
Duplex Rent	29,000	22,650	5,000
Materials & Supplies	15,000	13,361	15,509
Office services	74,580	74,580	58,410
Professional fees	25,000	-	-
Program Costs	3,000	-	-
Recruitment	3,000	3,156	1,769
Telephone	20,000	20,383	17,694
Travel	3,000	-	-
Wages and benefits	173,116	158,332	156,001
	678,696	549,362	449,532
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(696)</b>	<b>(18,347)</b>	<b>136,127</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>309,455</b>	<b>173,328</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>291,108</b>	<b>309,455</b>

**Physician Services**

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

The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation****Mental Health  
Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
First Nation Health Authority	219,600	230,600	302,000
<b>Expenditures</b>			
Equipment	-	6,740	1,224
Licenses, dues and fees	2,000	891	587
Materials & Supplies	7,000	9,972	8,639
Meeting costs	20,000	39,027	27,484
Office services	30,086	30,086	31,186
Recruitment	5,000	5,748	-
Telephone	4,124	3,061	3,226
Travel	12,000	11,345	6,186
Wages and benefits	179,608	159,043	143,710
	259,818	265,913	222,242
<b>Excess (deficiency) of revenue over expenditures</b>	(40,218)	(35,313)	79,758
<b>Surplus at beginning of year</b>	-	526,042	392,376
<b>Transfers</b>			
Transfer from Treatment Centre	53,908	53,908	53,908
<b>Surplus at end of year</b>	13,690	544,637	526,042

**Mental Health**

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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Health Administration  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Health Authority	1,118,847	1,323,815	891,298
Kwakiutl District Council	64,938	64,938	64,938
Sundry	-	3,675	315
	<b>1,183,785</b>	<b>1,392,428</b>	<b>956,551</b>
<b>Expenditures</b>			
Accreditation expenses	-	18,705	10,173
Contractors	40,000	51,511	85,642
Emergency Preparedness Program Expense	-	2,860	3,640
Equipment	25,000	5,410	-
Insurance	920	920	-
Licenses, dues and fees	39,347	2,126	1,883
Materials & Supplies	110,000	77,405	70,768
Meeting costs	20,000	11,468	14,450
Office services	134,600	134,600	89,782
Rent	6,000	-	800
Teacherage and duplex costs	-	-	12,000
Telephone	4,000	4,135	5,085
Travel	15,000	4,580	6,153
Wages and benefits	271,411	262,018	254,526
	<b>666,278</b>	<b>575,738</b>	<b>554,902</b>
<b>Excess of revenue over expenditures</b>	<b>517,507</b>	<b>816,690</b>	<b>401,649</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>6,228,419</b>	<b>5,831,770</b>
<b>Transfers</b>			
Transfers to Projects/Hatchery	(20,000)	(20,000)	(20,000)
Transfer from Treatment Centre	39,852	39,852	15,000
<b>Surplus at end of year</b>	<b>537,359</b>	<b>7,064,961</b>	<b>6,228,419</b>

**Health Administration**

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

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Community Health  
Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
First Nation Health Authority			
Community Health Transfer	153,000	153,000	223,117
Diabetic Initiative	39,200	39,200	38,098
Province of B.C.	18,548	18,548	44,808
Drinking Water Testing	16,869	16,869	16,538
	227,617	227,617	322,561
<b>Expenditures</b>			
Diabetes care	9,000	-	6,192
Drinking water testing expense	6,186	-	-
Licenses, dues and fees	1,500	964	441
Materials & Supplies	20,400	5,015	3,699
Meeting costs	-	300	625
Office services	25,724	25,724	32,771
Program Costs	600	3,194	200
Telephone	6,000	3,169	3,390
Travel	5,000	159	286
Wages and benefits	157,508	79,666	135,719
Wages and benefits - Water Testing	-	3,741	2,784
	231,918	121,932	186,107
<b>Excess of revenue over expenditures</b>	<b>(4,301)</b>	<b>105,685</b>	<b>136,454</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>682,648</b>	<b>539,954</b>
<b>Transfers</b>			
Transfer from Treatment Centre	6,240	6,240	6,240
<b>Surplus at end of year</b>	<b>1,939</b>	<b>794,573</b>	<b>682,648</b>

**Community Health**

The Community Health Nurse provides a range of services, which include immunization, well baby clinics, well women's clinics, dietary 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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Patient Travel  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Health Authority	<b>316,334</b>	<b>316,334</b>	374,790
<b>Expenditures</b>			
Materials & Supplies	<b>1,000</b>	567	102
Patient Travel	<b>263,670</b>	<b>378,738</b>	208,478
Telephone	<b>2,500</b>	<b>1,740</b>	1,742
Travel	<b>2,450</b>	-	-
Wages and benefits	<b>32,820</b>	<b>39,971</b>	35,600
	<b>302,440</b>	<b>421,016</b>	245,922
<b>Excess (deficiency) of revenue over expenditures</b>	<b>13,894</b>	<b>(104,682)</b>	128,868
<b>Surplus at beginning of year</b>	-	<b>133,488</b>	4,620
<b>Surplus at end of year</b>	-	<b>28,806</b>	<b>133,488</b>

**Patient Travel**

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 BC 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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Cultural Health Support - Climate Change  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Sundry	<b>74,000</b>	<b>74,000</b>	<b>-</b>
<b>Expenditures</b>			
Consultant Fees	<b>15,000</b>	<b>250</b>	<b>-</b>
Honoraria	<b>-</b>	<b>1,220</b>	<b>-</b>
Meeting costs	<b>9,000</b>	<b>56</b>	<b>-</b>
Wages and benefits	<b>50,000</b>	<b>23,598</b>	<b>(225)</b>
	<b>74,000</b>	<b>25,124</b>	<b>(225)</b>
<b>Excess of revenue over expenditures</b>	<b>-</b>	<b>48,876</b>	<b>225</b>
<b>Deficit at beginning of year</b>	<b>-</b>	<b>-</b>	<b>(225)</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>48,876</b>	<b>-</b>

**Cultural Health Support - Climate Change**

Funding was received to help implement 3 events: 1) Honouring the seasons in Ancestral Territories; 2) Revitalize Kwak'wala Language; 3) Enhancing Food Security Through Traditional Harvesting. Integration of cultural traditions is a critical dimension of health promotion programming.

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The accompanying notes are an integral part of the financial statements

**'Namgis First Nation****First Nation In-Home Care  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Health Authority	408,000	408,000	355,300
Province of B.C.	26,259	26,260	-
Other	1,118	260	-
	<b>435,377</b>	<b>434,520</b>	<b>355,300</b>
<b>Expenditures</b>			
Capital purchases	-	4,349	19,616
Insurance	895	719	811
Licenses, dues and fees	1,000	446	283
Materials & Supplies	4,000	5,027	3,383
Office services	47,891	47,891	41,076
Program Costs	600	5,314	200
Rent	6,000	6,000	6,000
Repairs and maintenance	8,000	216	423
Telephone	4,500	3,636	3,855
Travel	2,000	2,209	490
Wages and benefits	284,348	196,908	246,119
	<b>359,234</b>	<b>272,715</b>	<b>322,256</b>
<b>Excess of revenue over expenditures</b>	<b>76,143</b>	<b>161,805</b>	<b>33,044</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>248,047</b>	<b>213,540</b>
<b>Transfers</b>			
Transfer from CFS Home Care	-	334	5,463
Transfer to Capital Reserve	(4,000)	(4,000)	(4,000)
<b>Surplus at end of year</b>	<b>72,143</b>	<b>406,186</b>	<b>248,047</b>

The accompanying notes are an integral part of the financial statements

**'Namgis First Nation**

**Emergency Management  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada - COVID 19 Relief	241,000	455,290	599,394
Sundry	15,000	15,000	30,716
Miscellaneous Revenue	769	1,318	876
Province of B.C.	-	-	40,748
	<b>256,769</b>	<b>471,608</b>	<b>671,734</b>
<b>Expenditures</b>			
Capital purchases	-	-	20,716
Contractors	15,000	-	205,160
Licenses, dues and fees	-	234	-
Materials & Supplies	235,000	132,699	179,824
Miscellaneous	-	3,007	21,993
Office services	-	9,584	59,617
Program Costs	6,000	6,000	38,000
Telephone	1,538	1,636	2,478
Travel	-	-	10,785
Wages and benefits	-	6,700	9,396
	<b>257,538</b>	<b>159,860</b>	<b>547,969</b>
<b>Excess of revenue over expenditures</b>	<b>(769)</b>	<b>311,748</b>	<b>123,765</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>226,681</b>	<b>102,916</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>538,429</b>	<b>226,681</b>

The accompanying notes are an integral part of the financial statements

**'Namgis First Nation****Recreation Centre Operations and Maintenance  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Health Authority	169,000	169,000	77,000
Rental income	4,800	10,800	6,725
Province of B.C.	8,000	6,896	8,448
BC Hydro	4,000	4,000	4,000
Sundry	-	300	-
	<b>185,800</b>	<b>190,996</b>	<b>96,173</b>
<b>Expenditures</b>			
Capital purchases	-	1,583	-
Consultant fees	1,000	4,800	200
Equipment	23,500	7,611	1,012
Fuel	27,000	27,452	11,288
Insurance	8,751	8,751	7,943
Licenses, dues and fees	750	618	415
Office Services	20,438	20,438	11,875
Supplies	4,750	1,937	3,025
Telephone	600	707	778
Utilities	12,857	9,182	6,814
Wages and benefits	81,125	82,813	70,485
	<b>180,771</b>	<b>165,892</b>	<b>113,835</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>5,029</b>	<b>25,104</b>	<b>(17,662)</b>
<b>Deficit at beginning of year</b>	<b>-</b>	<b>(271,753)</b>	<b>(249,091)</b>
<b>Transfers</b>			
Transfer to Capital Reserve	(5,000)	(5,000)	(5,000)
<b>Deficit at end of year</b>	<b>29</b>	<b>(251,649)</b>	<b>(271,753)</b>

The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation**

**Emergency Management - Joint training  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada	-	-	59,987
<b>Expenditures</b>			
Contractors	<b>89,980</b>	<b>55,032</b>	-
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(89,980)</b>	<b>(55,032)</b>	59,987
<b>Surplus at beginning of year</b>	-	<b>89,980</b>	29,993
<b>Surplus at end of year</b>	-	<b>34,948</b>	<b>89,980</b>

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**Emergency Management - Joint training**

Funding provided is to hold Emergency Operations training for the three First Nations: Kingcome, Gilford and Namgis First Nation. Due to the COVID-19 pandemic, these training sessions are planned for the fall of 2021.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Child and Family Services  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	<b>84,980</b>	<b>84,981</b>	<b>82,288</b>
<b>Expenditures</b>			
Contractors	<b>2,000</b>	-	-
Equipment	<b>1,500</b>	<b>1,259</b>	-
Licenses, dues and fees	<b>400</b>	<b>1,065</b>	415
Materials & Supplies	<b>5,000</b>	<b>1,370</b>	196
Office services	<b>9,348</b>	<b>9,348</b>	8,765
Program Costs	<b>10,000</b>	<b>1,584</b>	299
Rent	<b>6,000</b>	<b>6,000</b>	6,000
Telephone	<b>3,200</b>	<b>1,625</b>	1,624
Travel	<b>2,000</b>	-	209
Wages and benefits	<b>39,265</b>	<b>37,628</b>	46,763
	<b>78,713</b>	<b>59,879</b>	64,271
<b>Excess of revenue over expenditures</b>	<b>6,267</b>	<b>25,102</b>	18,017
<b>Surplus at beginning of year</b>	-	<b>29,045</b>	11,028
<b>Surplus at end of year</b>	-	<b>54,147</b>	<b>29,045</b>

**Child and Family Services**

The 'Namgis First Nation Child and Family Services program. Provides family support and child protection services to the community.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Kwakwalatsi Operations  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
First Nation Education Steering Committee	-	44,275	-
<b>Expenditures</b>			
Contractors	-	43,200	-
Materials & Supplies	-	940	-
Office services	-	135	-
	-	44,275	-
<b>Excess of revenue over expenditures</b>	-	-	-
<b>Surplus at beginning of year</b>	-	-	-
<b>Transfers</b>			
<b>Surplus at end of year</b>	-	-	-

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**Kwakwalatsi Operations**

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

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Delegated Child Welfare  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
Operation CFS	411,896	411,896	411,896
FNCFS Agency Self Evaluation	13,561	13,562	16,164
Province of B.C.	30,000	30,000	30,000
Rental income	24,000	24,000	24,000
First Nation Health Authority	-	2,700	-
Sundry	-	-	4,502
	<b>479,457</b>	<b>482,158</b>	<b>486,562</b>
<b>Expenditures</b>			
Consultant fees	77,690	29,254	34,405
Contractors	-	-	280
Equipment	90,755	89,389	65,454
Insurance, licenses and dues	4,665	4,665	3,809
Licenses, dues and fees	1,800	1,687	864
Materials & Supplies	20,000	20,102	12,035
Meeting costs	120,562	64,708	28,952
Office services	52,740	52,740	53,522
Other expense	-	-	6,179
Telephone	7,000	6,799	5,859
Travel	5,000	-	6,925
Travel	29,000	26,765	4,445
Utilities	6,181	4,482	3,900
Wages and benefits	443,463	420,039	279,342
	<b>858,856</b>	<b>720,630</b>	<b>505,971</b>
<b>Deficiency of revenue over expenditures</b>	<b>(379,399)</b>	<b>(238,472)</b>	<b>(19,409)</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>619,710</b>	<b>650,674</b>
<b>Transfers</b>	<b>(22,500)</b>	<b>(18,214)</b>	<b>(11,555)</b>
<b>Surplus at end of year</b>	<b>(401,899)</b>	<b>363,024</b>	<b>619,710</b>

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Aboriginal Infant Development  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	<b>331,376</b>	<b>331,376</b>	300,712
<b>Expenditures</b>			
Contractors	<b>6,500</b>	<b>5,500</b>	-
Equipment	<b>1,033</b>	<b>1,033</b>	1,120
Honoraria	<b>1,000</b>	-	-
Licenses, dues and fees	<b>1,500</b>	<b>927</b>	622
Materials & Supplies	<b>3,000</b>	<b>2,932</b>	7,013
Office services	<b>36,451</b>	<b>36,451</b>	32,033
Rent	<b>19,000</b>	<b>19,000</b>	21,500
Telephone	<b>2,860</b>	<b>2,471</b>	2,426
Training	<b>5,000</b>	<b>1,099</b>	77
Travel	<b>4,500</b>	<b>4,920</b>	3,614
Wages and benefits	<b>250,399</b>	<b>244,990</b>	221,543
	<b>331,243</b>	<b>319,323</b>	289,948
<b>Excess of revenue over expenditures</b>	<b>133</b>	<b>12,053</b>	10,764
<b>Surplus at beginning of year</b>	-	<b>123,976</b>	113,212
<b>Surplus at end of year</b>	-	<b>136,029</b>	<b>123,976</b>

**Aboriginal Infant Development**

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

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The accompanying notes are an integral part of the financial statements

**'Namgis First Nation****Amlilas****Schedule of Operations and Accumulated Surplus****For the year ended March 31**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada - COVID 19 Relief		-	18,777
First Nation Health Authority	219,742	219,742	265,456
North Vancouver Island Aboriginal Training Society	70,468	70,468	70,468
Rental income	18,000	18,000	20,500
Other Grants	26,815	15,354	18,292
Province of B.C.	10,000	12,758	18,283
North Island Crisis & Counselling Centre Society	-	5,695	1,870
	<b>345,025</b>	<b>342,017</b>	<b>413,146</b>
<b>Expenditures</b>			
Consultant fees	17,606	10,127	2,008
Equipment	1,662	55,545	6,695
General maintenance & operation	95,568	10,049	2,556
Honoraria	50	50	-
Insurance	3,881	3,881	3,203
Licenses, dues and fees	1,200	1,320	778
Materials & Supplies	70,243	42,119	11,958
Meeting costs	-	157	-
Office services	47,530	47,530	37,353
Telephone	2,100	2,645	2,001
Travel	4,000	4,032	2,268
Utilities	6,496	5,867	5,428
Wages and benefits	243,523	165,635	212,422
	<b>493,859</b>	<b>348,957</b>	<b>286,670</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(148,834)</b>	<b>(6,940)</b>	<b>126,476</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>248,931</b>	<b>127,455</b>
<b>Transfers</b>			
Transfer to Capital Reserve	(5,000)	(5,000)	(5,000)
<b>Surplus at end of year</b>	<b>(153,834)</b>	<b>236,991</b>	<b>248,931</b>

**Amlilas**

All Infant Development programs are run out of the Amlilas building. The Head Start Program operates four mornings a week and is for children one to four years old or until eligible to attend the Kindergarten Program at the T'lisalagi'lakw School. 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.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Victim Services  
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Province of B.C.	158,719	161,593	155,802
Legal Services Society	48,000	43,700	40,000
First Nation Health Authority	5,000	7,700	24,000
Sundry	-	-	18,200
	<b>211,719</b>	<b>212,993</b>	<b>238,002</b>
<b>Expenditures</b>			
Community projects	-	-	4,342
Consultant fees	6,300	1,940	-
Equipment	-	3,647	1,120
Honoraria	2,000	-	-
Licenses, dues and fees	1,000	869	386
Materials & Supplies	6,400	2,900	4,257
Meeting costs	31,150	26,558	29,810
Office services	23,289	23,289	25,518
Rent	19,200	19,200	19,300
Telephone	1,300	1,385	1,395
Travel	6,985	2,139	775
Wages and benefits	104,899	105,122	102,174
	<b>202,523</b>	<b>187,049</b>	<b>189,077</b>
<b>Excess of revenue over expenditures</b>	<b>9,196</b>	<b>25,944</b>	<b>48,925</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>145,766</b>	<b>96,841</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>171,710</b>	<b>145,766</b>

**Victim Services**

The Victim Services Worker provides support to victims of assault and other crimes. They provide 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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Social Assistance Service Delivery  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
COVID-19 Relief	-	32,596	32,596
<b>Expenditures</b>			
Licenses, dues and fees	3,000	2,454	227
Materials & Supplies	3,500	1,984	3,781
Office services	9,790	9,790	14,292
Rent	6,000	6,000	6,000
Travel	400	181	134
Wages and benefits	65,409	60,383	59,518
	88,099	80,792	83,952
<b>Deficiency of revenue over expenditures</b>	<b>(88,099)</b>	<b>(48,196)</b>	<b>(51,356)</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>203,727</b>	<b>158,633</b>
<b>Transfers</b>			
Transfer from Social Development	89,000	89,000	97,327
Transfer to Employee Benefits	-	(1,152)	(877)
<b>Surplus at end of year</b>	<b>901</b>	<b>243,379</b>	<b>203,727</b>

**Social Assistance Service Delivery**

Two Social Development (S.A.) Clerks, who administer the Social Assistance program, are paid out of this program.

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The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation****Social Development  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
Grant funding	<b>1,186,986</b>	<b>1,374,157</b>	1,186,986
COVID 19 Relief	-	<b>270,375</b>	509,850
Basic Reimbursement 18/19	-	-	12,454
	<b>1,186,986</b>	<b>1,644,532</b>	1,709,290
<b>Expenditures</b>			
Basic Needs	<b>740,602</b>	<b>766,155</b>	695,711
Covid-19 Support	-	<b>18,000</b>	270,600
Guardian Financial Assistance	<b>9,665</b>	<b>9,716</b>	12,439
ISC Recovery	-	-	1,532
Special Needs	<b>51,723</b>	<b>33,992</b>	33,857
	<b>801,990</b>	<b>827,863</b>	1,014,139
<b>Excess of revenue over expenditures</b>	<b>384,996</b>	<b>816,669</b>	695,151
<b>Surplus at beginning of year</b>	-	<b>609,245</b>	140,187
<b>Transfers</b>			
Transfer to Social Assistance Service Delivery	<b>(89,000)</b>	<b>(89,000)</b>	(97,327)
Transfer to National Child Benefit	<b>(128,766)</b>	<b>(128,766)</b>	(128,766)
<b>Surplus at end of year</b>	<b>167,230</b>	<b>1,208,148</b>	<b>609,245</b>

**Social Development**

Social Development provides the funding for Basic Needs, Special Needs, Children Out of Parental Care, and Service Delivery for Social Development, all under a 10 year grant program with Indigenous Services Canada.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Community Development Fundraising  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fundraising	-	7,555	2,100
<b>Expenditures</b>			
Program Costs	-	5,360	5,000
<b>Excess (deficiency) of revenue over expenditures</b>	-	2,195	(2,900)
<b>Surplus at beginning of year</b>	-	2,196	5,096
<b>Surplus at end of year</b>	-	4,391	2,196

**Community Development Fundraising**

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

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**National Child Benefit  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>			
Community events	12,500	7,475	4,198
Food nutritional programs	71,500	55,910	48,491
Wages and benefits	44,662	20,768	21,083
	128,662	84,153	73,772
<b>Deficiency of revenue over expenditures</b>	<b>(128,662)</b>	<b>(84,153)</b>	<b>(73,772)</b>
<b>Surplus at beginning of year</b>	-	119,616	64,622
<b>Transfers</b>			
Transfer from Social Development	128,766	128,766	128,766
<b>Surplus at end of year</b>	<b>104</b>	<b>164,229</b>	<b>119,616</b>

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Home & Community Care  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada			
Institutional Care - COVID 19 Relief	-	-	19,963
Adult In Home Care - Service Delivery (2399)	<b>198,277</b>	<b>259,596</b>	<b>198,277</b>
	<b>198,277</b>	<b>259,596</b>	<b>218,240</b>
<b>Expenditures</b>			
Contractors	-	690	-
Licenses, dues and fees	500	371	259
Materials & Supplies	1,000	672	618
Office services	21,810	21,810	22,145
Program Costs	84,756	67,494	67,369
Rent	6,000	6,000	6,000
Telephone	1,320	1,269	1,298
Travel	835	-	450
Wages and benefits	77,603	66,642	79,313
	<b>193,824</b>	<b>164,948</b>	<b>177,452</b>
<b>Excess of revenue over expenditures</b>	<b>4,453</b>	<b>94,648</b>	<b>40,788</b>
<b>Surplus (deficit) at beginning of year</b>	<b>-</b>	<b>8,151</b>	<b>(27,174)</b>
<b>Transfer to In-Home Care Health</b>	<b>(300)</b>	<b>(1,485)</b>	<b>(5,463)</b>
<b>Surplus at end of year</b>	<b>4,153</b>	<b>101,314</b>	<b>8,151</b>

**Home & Community Care**

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.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****CMT Survey Crew  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Revenue</b>			
AIA Assessments	-	340,210	307,198
Other	300,000	163,709	94,008
Province of B.C.	5,000	5,000	20,000
	<b>305,000</b>	<b>508,919</b>	<b>421,206</b>
<b>Expenditures</b>			
Consultant fees	150,000	270,988	263,271
Equipment	-	2,455	-
Insurance, licenses and dues	1,077	1,077	1,528
Materials & Supplies	5,800	8,485	2,234
Office services	33,550	33,550	24,750
Repairs and maintenance	2,500	3,939	9,885
Travel	15,000	15,737	8,471
Wages and benefits	87,685	75,820	67,563
	<b>295,612</b>	<b>412,051</b>	<b>377,702</b>
<b>Excess of revenue over expenditures</b>	<b>9,388</b>	<b>96,868</b>	<b>43,504</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>119,900</b>	<b>383,271</b>
<b>Transfers</b>			
Transfer to Capital Reserve	(8,570)	(8,570)	(6,875)
Transfer to Natural Resources	-	-	(300,000)
<b>Surplus at end of year</b>	<b>818</b>	<b>208,198</b>	<b>119,900</b>

**CMT Survey Crew**

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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Yukusam Heritage Society  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Lease fees	<b>16,500</b>	<b>33,755</b>	<b>10,500</b>
<b>Expenditures</b>			
Insurance	<b>1,590</b>	<b>590</b>	<b>1,500</b>
Office services	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>
Repairs and maintenance	<b>3,000</b>	<b>-</b>	<b>-</b>
	<b>6,405</b>	<b>2,405</b>	<b>3,315</b>
<b>Excess of revenue over expenditures</b>	<b>10,095</b>	<b>31,350</b>	<b>7,185</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>34,573</b>	<b>27,388</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>65,923</b>	<b>34,573</b>

**Yukusam Heritage Society**

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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation**

**Campsite Management  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Sales	<b>18,000</b>	<b>23,944</b>	13,466
Province of B.C.	<b>7,300</b>	<b>11,425</b>	11,425
	<b>25,300</b>	<b>35,369</b>	24,891
<b>Expenditures</b>			
Insurance, licenses and dues	<b>1,321</b>	<b>1,303</b>	1,321
Materials & Supplies	<b>1,000</b>	<b>1,259</b>	1,152
Office services	<b>2,783</b>	<b>2,783</b>	2,736
Property Taxes	<b>8,000</b>	<b>3,386</b>	8,284
Repairs and maintenance	<b>7,000</b>	<b>5,761</b>	121
Travel	<b>1,200</b>	<b>-</b>	933
	<b>21,304</b>	<b>14,492</b>	14,547
<b>Excess of revenue over expenditures</b>	<b>3,996</b>	<b>20,877</b>	10,344
<b>Surplus at beginning of year</b>	<b>-</b>	<b>8,951</b>	3,607
<b>Transfers</b>			
Transfer to Capital Reserve	<b>(5,000)</b>	<b>(5,000)</b>	(5,000)
<b>Surplus at end of year</b>	<b>(1,004)</b>	<b>24,828</b>	<b>8,951</b>

**Campsite Management**

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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Fisheries  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fisheries and Oceans Canada	<b>196,393</b>	<b>217,344</b>	198,506
Licence lease	-	(14,213)	80,940
	<b>196,393</b>	<b>203,131</b>	279,446
<b>Expenditures</b>			
Contractors	-	-	14,284
Contribution to license purchase fund	-	3,155	15,915
Equipment	-	18,940	98,452
Licenses, dues and fees	800	1,679	519
Materials & Supplies	5,000	12,031	9,463
Office services	23,196	23,196	20,435
Program Costs	5,000	180	-
Telephone	500	-	3,944
Travel	8,500	13,690	9,171
Vehicle	10,650	10,650	10,650
Wages and benefits	126,167	126,348	76,536
	<b>179,813</b>	<b>209,869</b>	259,369
<b>Excess (deficiency) of revenue over expenditures</b>	<b>16,580</b>	<b>(6,738)</b>	20,077
<b>Surplus at beginning of year</b>	-	480,891	460,814
<b>Transfers</b>			
Transfer from Habitat Restoration	14,477	-	-
Transfer to NBDC	-	(410,000)	-
<b>Surplus at end of year</b>	<b>31,057</b>	<b>64,153</b>	<b>480,891</b>

**Fisheries**

The Aquatics Resources Coordinator, his assistant and two part-time fisheries guardians are the staff under this program. They monitor fisheries activities, participate in watershed restoration projects, assess referrals, and do various types of marine sampling.

The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation**

**Forest and Range Agreement  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	-	760,872	2,819,332
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	760,872	2,819,332
<b>Surplus at beginning of year</b>	-	2,819,332	-
<b>Transfers</b>	(109,000)	-	-
<b>Surplus at end of year</b>	(109,000)	3,580,204	2,819,332

**Forest and Range Agreement**

On March 21, 2021, Namgis First Nation signed the consultation and revenue sharing agreement (FCRSA) with the province. These funds will be used in accordance with the annual budget.

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The accompanying notes are an integral part of the financial statements

**'Namgis First Nation****Natural Resources  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	-	35,000	72,500
Rental Revenue	25,880	25,880	25,880
Sundry	8,000	1,375	6,000
Eco Trust	-	885	2,088
Fisheries & Oceans	-	(2,500)	50,000
	<b>33,880</b>	<b>60,640</b>	<b>156,468</b>
<b>Expenditures</b>			
Consultant fees	-	5,488	28,962
Contractors	-	2,020	16,051
Equipment	6,500	7,061	-
Honoraria	-	-	130
Insurance	11,566	11,625	13,522
Licenses, dues and fees	2,200	4,396	2,430
Materials & Supplies	7,500	5,539	5,476
Meeting costs	700	6,930	250
Office services	46,627	46,627	50,202
Program Costs	5,000	260	-
Rent	14,900	14,900	12,400
Repairs and maintenance	15,000	21,031	8,001
Telephone	2,500	1,926	1,790
Travel	5,000	797	1,750
Vehicle	-	1,732	-
Wages and benefits	250,243	192,576	183,616
	<b>367,736</b>	<b>322,908</b>	<b>324,580</b>
<b>Deficiency of revenue over expenditures</b>	<b>(333,856)</b>	<b>(262,268)</b>	<b>(168,112)</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>210,595</b>	<b>66,207</b>
<b>Transfers</b>			
Transfers	-	15,600	-
Transfer from CMT Survey Crew	390,000	-	300,000
Transfer from Business Resources	-	281,000	50,000
Transfer to Capital Reserve	(32,500)	(32,500)	(37,500)
Transfer to Fisheries	-	10,650	-
	-	27,360	-
	-	15,230	-
<b>Surplus at end of year</b>	<b>23,644</b>	<b>265,667</b>	<b>210,595</b>

**Natural Resources**

Natural resources staff work on issues relating to the island 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.

The accompanying notes are an integral part of the financial statements

## 'Namgis First Nation

### Gwa'ni Hatchery Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Fisheries & Oceans	346,973	321,934	352,665
Pacific Salmon Commission	-	19,000	-
Sundry	-	-	9,500
	<b>346,973</b>	<b>340,934</b>	<b>362,165</b>
<b>Expenditures</b>			
Capital purchases	-	-	5,853
Contractors	60,000	20,538	10,375
Equipment	-	11,140	-
Fish food	-	19,932	13,826
Food fish expense	-	2,085	-
Gas and Oil - Fuel	-	101	-
Insurance, licenses and dues	15,139	19,896	15,140
Lake Fertilization	-	-	266
Licenses, dues and fees	700	786	467
Materials & Supplies	50,500	40,939	26,185
Office services	46,967	46,967	41,687
Repairs and maintenance	5,000	3,877	17,459
Telephone	2,400	2,389	2,447
Travel	12,500	17,504	14,623
Utilities	35,000	39,190	46,115
Vehicle Lease and Rental	15,230	15,230	15,230
Wages and benefits	211,703	214,498	199,462
	<b>455,139</b>	<b>455,072</b>	<b>409,135</b>
<b>Deficiency of revenue over expenditures</b>	<b>(108,166)</b>	<b>(114,138)</b>	<b>(46,970)</b>
<b>Deficit at beginning of year</b>	<b>-</b>	<b>(195,989)</b>	<b>(181,019)</b>
<b>Transfers</b>			
Transfer from Habitat Restoration	-	481	-
Transfer from Business Resources	60,000	60,000	-
Transfer from Administration	-	-	12,000
Transfer from Health Administration	20,000	20,000	20,000
<b>Deficit at end of year</b>	<b>(28,166)</b>	<b>(229,646)</b>	<b>(195,989)</b>

### Gwa'ni Hatchery

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.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****UBCM - Municipal Government Meetings  
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures			
AANDC recovery	-	5,446	-
Honoraria	-	1,370	-
Meeting costs	-	1,995	-
	-	8,811	-
Deficiency of revenue over expenditures	-	(8,811)	-
Surplus at beginning of year	-	5,756	5,805
Transfers	-	-	(49)
Surplus (deficit) at end of year	-	(3,055)	5,756

**UBCM - Municipal Government Meetings**

Joint meetings with the Union of BC Municipalities are reimbursed under this program.

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Capacity Initiative Schedule of Operations and Accumulated Surplus

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Province of B.C.	-	-	110,000
<b>Expenditures</b>			
Contractors	98,789	86,594	11,210
Meeting costs	-	700	-
Other expense	-	-	169
	98,789	87,294	11,379
<b>Excess (deficiency) of revenue over expenditures</b>	(98,789)	(87,294)	98,621
<b>Surplus at beginning of year</b>	-	98,789	119
<b>Transfers</b>	-	-	49
<b>Surplus at end of year</b>	-	11,495	98,789

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### Capacity Initiative

This project allows the training and development of the 'Namgis vision in managing the Nation's territory, for implementation and management of the resources; improve the ability to identify and assess resources available. Namgis received funding from the province to develop a community engagement strategy.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Fisheries TRM  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	-	-
<b>Surplus at beginning of year</b>	-	481	481
<b>Transfers</b>	-	(481)	-
<b>Surplus at end of year</b>	-	-	481

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****TFL37 Forest Landscape Plan  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	-	100,000	-
Western Forest Products	-	75,000	-
	-	175,000	-
<b>Expenditures</b>			
Consultant fees	-	55,594	-
Honoraria	-	650	-
Office services	-	3,009	-
	-	59,253	-
<b>Excess of revenue over expenditures</b>	-	115,747	-
<b>Surplus at beginning of year</b>	-	-	-
<b>Transfer to Natural Resources</b>	-	(27,360)	-
<b>Surplus at end of year</b>	-	88,387	-

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Oil Spill Response

#### Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Other Federal Grants	28,000	1,773	181,792
<b>Expenditures</b>			
Consultant fees	-	-	12,580
Capital purchases	2,200	-	-
Materials & Supplies	1,000	-	-
Office services	3,080	3,080	1,540
Repairs and maintenance	500	-	-
Travel	14,000	-	1,987
Wages and benefits	12,000	11,993	37,516
	32,780	15,073	53,623
<b>Excess (deficiency) of revenue over expenditures</b>	(4,780)	(13,300)	128,169
<b>Surplus at beginning of year</b>	-	163,765	35,596
<b>Surplus at end of year</b>	-	150,465	163,765

### Oil Spill Response

Oil Spill Response and Recovery is a guardian-like activity that 'Namgis Natural Resource Department has participated in since 2001. Since 2007, 'Namgis has had a contract with Western Canada Marine Response Corporation (WCMRC) to provide trained and experienced logistical support (vessel & personnel) to assist in Marine Spill Response Services.

The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation****Recognition of Indigenous Rights and Self-Determination  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Indigenous Services Canada	<b>229,280</b>	<b>229,280</b>	198,974
<b>Expenditures</b>			
Consultant fees	<b>75,950</b>	<b>88,378</b>	112,017
Equipment	-	-	5,000
Honoraria	<b>45,240</b>	<b>41,730</b>	18,070
Materials & Supplies	<b>2,500</b>	<b>1,406</b>	1,342
Meeting costs	<b>16,924</b>	<b>14,314</b>	5,234
Office services	-	<b>10,540</b>	3,081
Professional fees	<b>71,600</b>	<b>92,556</b>	76,660
Other expense	-	-	14,866
Rent	-	-	2,500
Travel	<b>8,234</b>	-	-
Wages and benefits	<b>32,500</b>	-	-
	<b>252,948</b>	<b>248,924</b>	238,770
<b>Deficiency of revenue over expenditures</b>	<b>(23,668)</b>	<b>(19,644)</b>	(39,796)
<b>Surplus at beginning of year</b>	-	<b>33,173</b>	72,969
<b>Surplus at end of year</b>	-	<b>13,529</b>	<b>33,173</b>

**Recognition of Indigenous Rights and Self-Determination**

Namgis engaged in exploratory discussions with Canada on June 13, 2017. Discussions of priorities and issues will take place at the federal Recognition of Indigenous Rights and Self-determination table.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****BC & Related Negotiations  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	265,000	265,000	215,000
Western Forest Products	-	31,507	49,032
	265,000	296,507	264,032
<b>Expenditures</b>			
Consultant fees	65,000	104,297	405,550
Honoraria	-	3,640	2,470
Office services	29,150	29,150	-
Professional fees	170,850	122,936	176,089
	265,000	260,023	584,109
<b>Excess (deficiency) of revenue over expenditures</b>	-	36,484	(320,077)
<b>Surplus at beginning of year</b>	-	197,341	517,418
<b>Surplus at end of year</b>	-	233,825	197,341

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Habitat Restoration  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fisheries & Oceans	-	-	1,480
<b>Expenditures</b>			
Office services	268	268	-
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(268)</b>	<b>(268)</b>	<b>1,480</b>
<b>Surplus (deficit) at beginning of year</b>	<b>-</b>	<b>268</b>	<b>(1,212)</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>-</b>	<b>268</b>

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Marine Protected Area****Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fisheries & Oceans	-	84,987	-
<b>Expenditures</b>			
Contractors	-	76,807	-
Office services	-	8,180	-
	-	84,987	-
<b>Excess of revenue over expenditures</b>	-	-	-
<b>Surplus at beginning of year</b>	-	-	-
<b>Surplus at end of year</b>	-	-	-

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Revolving Housing Fund Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Indigenous Services Canada	-	200,000	161,012
Canada Mortgage and Housing Corporation	-	471,630	-
Recovery from First Nation members	-	346,946	396,310
Houses Rent	-	43,653	44,052
Yalis Apartments Rent	-	41,390	43,977
Triplex Rent	-	19,440	19,440
Interest income	-	17,485	10,990
Duplex Rent	-	13,655	13,944
	-	1,154,199	689,725
<b>Expenditures</b>			
Bad debts (recovery)	-	(3,873)	6,779
Construction costs	-	31,045	63,174
Contribution to Old Social Housing	-	-	1,386
Contractors	-	471,630	-
Insurance, licenses and dues	-	141,787	118,726
Interest and bank charges	-	2,820	1,625
NAHS renovations	-	-	13,391
Office services	-	61,797	64,146
Professional fees	-	31,068	37,414
Repairs and maintenance	-	215,177	38,658
Sundry	-	365	240
	-	951,816	345,539
<b>Excess of revenue over expenditures</b>	-	202,383	344,186
<b>Surplus at beginning of year</b>	-	1,748,986	1,404,800
<b>Transfer from Public Works</b>	-	164,232	-
<b>Surplus at end of year</b>	-	2,115,601	1,748,986

### Revolving Housing Fund

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 Housing Administrator oversees the ongoing running of the program once the houses are built.

The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### T'lisalagi'lakw School-Capital Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures			
Equipment	-	-	2,746
Deficiency of revenue over expenditures	-	-	(2,746)
Surplus at beginning of year	-	55,075	27,821
Transfers			
Transfer from T'lisalagi'lakw School	-	-	30,000
Surplus at end of year	-	55,075	55,075

### T'lisalagi'lakw School-Capital

Each year the T'lisalagi'lakw School provides a small amount of funding to purchase small capital items for the school such as computers, printers, shelving and other items.

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Capital Projects Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Indigenous Services Canada			
Water Systems	-	147,500	-
<b>Expenditures</b>			
Engineering and construction	-	57,583	-
Environmental assessment	-	-	8,259
	-	57,583	8,259
<b>Excess (deficiency) of revenue over expenditures</b>	-	89,917	(8,259)
<b>Surplus at beginning of year</b>	-	3,821	12,080
<b>Surplus at end of year</b>	-	93,738	3,821

### Capital Projects

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.

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The accompanying notes are an integral part of the financial statements

## 'Namgis First Nation

### Capital Reserve

#### Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>	-	-	-
<b>Expenditures</b>			
Capital purchases	-	15,500	-
Equipment	-	12,793	35,265
	-	28,293	35,265
<b>Deficiency of revenue over expenditures</b>	-	(28,293)	(35,265)
<b>Surplus at beginning of year</b>	-	2,430,791	2,276,090
<b>Transfers</b>			
Capital Reserve Transfer from T-School O&M	-	20,000	20,000
Capital Reserve Transfer from Sewage Treatment Plant	-	20,000	20,000
Capital Reserve Transfer from Teacherages	-	5,000	5,000
Capital Reserve Transfer from Treatment Centre	-	15,441	15,441
Capital Reserve Transfer from Band Buildings	-	11,000	11,000
Capital Reserve Transfer from School Bus	-	10,000	10,000
Capital Reserve Transfer from Forestry Crew (CMT)	-	8,570	6,875
Capital Reserve Transfer from Rec Centre O&M	-	5,000	5,000
Capital Reserve Transfer from Excavator	-	3,500	3,500
Capital Reserve Transfer from Health Centre O&M	-	10,000	10,000
Capital Reserve Transfer from Technical Services	-	7,000	4,550
Capital Reserve Transfer from Dental Clinic	-	5,000	5,000
Capital Reserve Transfer from Child Welfare	-	9,000	6,000
Capital Reserve Transfer from Amlilas	-	5,000	5,000
Capital Reserve Transfer from Public Works	-	16,000	10,000
Capital Reserve Transfer from Gas Station	-	4,000	5,000
Capital Reserve Transfer from Campsite Management	-	5,000	5,000
Capital Reserve Transfer from In-Home Care	-	4,000	4,000
Capital Reserve Transfer from Land Mgmt	-	1,100	1,100
Capital Reserve Transfer from Natural Resources	-	32,500	37,500
<b>Surplus at end of year</b>	-	2,599,609	2,430,791

### Capital Reserve

The capital reserve is for capital replacement projects approved by council.

The accompanying notes are an integral part of the financial statements



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## 'Namgis First Nation

### Orca Sand and Gravel Schedule of Operations and Accumulated Surplus

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Share of net income - Orca Sand & Gravel Limited Partnership	-	1,042,635	2,477,756
<b>Expenditures</b>			
Interest on long-term debt	-	42,320	215,982
<b>Excess of revenue over expenditures</b>	-	1,000,315	2,261,774
<b>Deficit at beginning of year</b>	-	(317,408)	(2,579,182)
<b>Surplus (deficit) at end of year</b>	-	682,907	(317,408)

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### Orca Sand and Gravel

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.

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The accompanying notes are an integral part of the financial statements

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## **'Namgis First Nation**

### **Kwagis Power Limited Partnership Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Share of net income - Kwagis Power Limited Partnership	-	3,293,000	3,418,500
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	3,293,000	3,418,500
<b>Surplus at beginning of year</b>	-	13,858,597	12,590,082
<b>Transfer to Business Resources</b>	-	(2,099,983)	(2,149,985)
<b>Surplus at end of year</b>	-	15,051,614	13,858,597

### **Kwagis Power Limited Partnership**

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.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Atli Resources Limited Partnership and Corporation  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Share of income (loss) - Atli Resources Corporation	-	109	(15)
Share of income (loss) - Atli Resources Limited Partnership	-	1,090,329	(147,585)
	-	1,090,438	(147,600)
<b>Expenditures</b>	-	-	-
<b>Excess (deficiency) of revenue over expenditures</b>	-	1,090,438	(147,600)
<b>Surplus at beginning of year</b>	-	2,425,647	2,573,247
<b>Surplus at end of year</b>	-	3,516,085	2,425,647

**Atli Resources Limited Partnership and Corporation**

Under the Forest and Range Agreement (R-54) the Nation secured the rights to harvest 228,000 cubic metres of timber in Tree Farm License (TFL) 37 and 182,000 cubic metres of timber in the Kingcome Timber Supply Area. Only the TFL 37 228,000 cubic metres can be logged profitably. In 2007 the Nation created Atli Resources Limited Partnership to carry out logging operations. The Nation is working with a forestry consulting firm to identify specific cut blocks that can be logged profitably.

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Gas Station Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Sales	512,988	502,730	390,689
<b>Expenditures</b>			
Contractors	5,000	960	960
Cost of goods sold	381,500	348,359	279,398
Equipment	30,000	-	-
Insurance	6,403	6,403	5,799
Interest and bank charges	3,720	3,885	3,668
Licenses, dues and fees	600	685	467
Materials & Supplies	1,000	1,079	1,039
Office services	56,429	56,429	21,800
Repairs and maintenance	1,200	5,670	6,997
Utilities	1,000	700	791
Wages and benefits	48,313	48,899	41,205
	535,165	473,069	362,124
<b>Excess of revenue over expenditures</b>	(22,177)	29,661	28,565
<b>Surplus at beginning of year</b>	-	73,345	49,780
<b>Transfer to Capital Reserve</b>	(4,000)	(4,000)	(5,000)
<b>Surplus at end of year</b>	(26,177)	99,006	73,345

### Gas Station

In September 2009, the Nation opened an on-reserve gas station. It is open three hours per day seven days per week.

The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Kuterra Limited Partnership Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Rental income	-	22,715	21,600
<b>Expenditures</b>			
Contractors	-	405	7,682
Contribution to Related Entities	-	-	5,542
	-	405	13,224
<b>Excess of revenue over expenditures</b>	-	22,310	8,376
<b>Deficit at beginning of year</b>	-	(850,221)	(858,597)
<b>Deficit at end of year</b>	-	(827,911)	(850,221)

### Kuterra Limited Partnership

In 2012, 'Namgis First Nation set up this Limited Partnership to construct and operate a land based, closed containment recirculating aquaculture system.

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Namgis Excavating LP Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Deficit at beginning of year	-	(2,679)	(2,679)
Deficit at end of year	-	(2,679)	(2,679)

### Namgis Excavating LP

'Namgis Excavating Limited Partnership is a partnership between 'Namgis First Nation and Lemare Logging Ltd. The partnership was created in order to create job opportunities for 'Namgis by securing work on the Kokish River Hydroelectric Project.

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The accompanying notes are an integral part of the financial statements

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## **'Namgis First Nation**

### **Mama'omas Limited Partnership Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Share of income from Mama'omas Limited Partnership	-	30,000	112,433
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	30,000	112,433
<b>Surplus at beginning of year</b>	-	641,373	528,940
<b>Surplus at end of year</b>	-	671,373	641,373

### **Mama'omas Limited Partnership**

In 2012-2013, the Department of Fisheries and Oceans, through the Pacific Integrated Commercial Fisheries Initiative (PICFI), granted access to \$2.2 million of commercial fishing licenses for various species to Mama'omas Enterprises Inc., which is wholly owned by 'Namgis First Nation. PICFI then provided \$140,000 to get fishers trained and certified, and to help Mama'omas implement its business plan.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Danyas Forest Products LP  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Share of net income (loss) - Danyas Forest Products Limited Partnership	-	212,779	317,696
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	212,779	317,696
<b>Surplus at beginning of year</b>	-	890,096	572,400
<b>Surplus at end of year</b>	-	1,102,875	890,096

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Namgis Economic Development Corporation  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Share of net income (loss) - 'Namgis Business Development Corporation	-	(415,681)	(180,872)
<b>Expenditures</b>	-	-	-
<b>Deficiency of revenue over expenditures</b>	-	(415,681)	(180,872)
<b>Surplus at beginning of year</b>	-	288,561	61,210
<b>Transfers</b>			
Transfer from Fisheries	-	410,000	-
Transfer from Provincial Government Gaming	-	457,305	408,223
Transfer from Business Resources	-	500,000	-
<b>Surplus at end of year</b>	-	1,240,185	288,561

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Provincial Government Gaming Revenue  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Province of B.C.	-	558,615	983,557
<b>Expenditures</b>			
Capital purchases	-	13,223	10,489
Consultant fees	-	27,500	-
Contractors	-	180,011	40,500
Professional fees	-	1,800	1,800
Travel	-	13,500	-
	-	236,034	52,789
<b>Excess of revenue over expenditures</b>	-	322,581	930,768
<b>Surplus at beginning of year</b>	-	1,440,026	917,481
<b>Transfers</b>			
Transfer to Namgis Economic Development Corporation	-	(457,305)	(408,223)
<b>Surplus at end of year</b>	-	1,305,302	1,440,026

**Provincial Government Gaming Revenue**

First Nation leadership in British Columbia entered into a 2-year interim BC First Nations Gaming Revenue Sharing agreement. Namgis First Nation is a limited partner of the partnership.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Social Housing Fund - Post 1997 ("New")  
Schedule of Operations and Accumulated Surplus**

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Canada Mortgage and Housing Corporation	12,331	132,331	12,331
Rental income	22,968	22,968	22,968
Interest income	2	5	3
	35,301	155,304	35,302
<b>Expenditures</b>			
Administration	3,847	3,791	3,731
Amortization	12,401	12,401	12,177
Audit fees	3,700	3,650	3,700
Insurance, licenses and dues	2,031	2,031	1,915
Interest on long-term debt	-	1,260	1,484
Repairs and maintenance	6,024	527	2,570
Transfer to operating reserve	-	5,644	3,725
Transfer to replacement reserve	6,000	126,000	6,000
	34,003	155,304	35,302
<b>Excess of revenue over expenditures</b>	1,298	-	-
<b>Surplus at beginning of year</b>	-	-	-
<b>Surplus at end of year</b>	-	-	-

**Social Housing Fund - Post 1997 ("New")**

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

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Trust Fund Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
BC Special	-	4,306	4,220
Interest income	-	-	32
	-	4,306	4,252
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	4,306	4,252
<b>Surplus at beginning of year</b>	-	4,252	4,424
<b>Transfers</b>	-	(4,252)	(4,424)
<b>Surplus at end of year</b>	-	4,306	4,252

### Trust Fund

Funds Held in Trust by Government arise from monies derived from capital or revenue sources as outlines in Section 62 of the Indian Act. The funds and equity in the trust funds are presented on the consolidated statement of financial position. Funds are only included in revenue when the funds are received by 'Namgis First Nation.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Provision for Capital Assets  
Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenue	-	-	-
Expenditures	-	-	-
Excess of revenue over expenditures	-	-	-
Surplus at beginning of year	-	12,169,584	11,914,057
Surplus at end of year before other items	-	12,169,584	11,914,057
Amortization	-	(973,957)	(931,182)
Capital Purchases	-	1,059,205	1,186,709
Surplus at end of year	-	12,254,832	12,169,584

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### Kwagis Benefit Fund Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Interest income	-	1,500	1,387
Transfer from Kwagis Power LP	-	61,726	58,056
	-	63,226	59,443
<b>Expenditures</b>			
Donations Youth	-	11,620	13,000
Interest and bank charges	-	480	480
	-	12,100	13,480
<b>Excess of revenue over expenditures</b>	-	51,126	45,963
<b>Surplus at beginning of year</b>	-	212,882	166,919
<b>Surplus at end of year</b>	-	264,008	212,882

### Kwagis Benefit Fund

The 'Namgis First Nation established the 'Kwagis Community Benefit Fund March 31, 2015. It is a community benefit for the development of social, cultural and community interests. The fund supports individuals, events or activities that meet the fund criteria.

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The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****Orca Sand and Gravel Benefit Fund  
Schedule of Operations and Accumulated Surplus**

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<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Transfer from Orca Sand & Gravel LP	-	188,987	245,187
Interest income	-	17,345	15,353
	-	206,332	260,540
<b>Expenditures</b>			
Interest and bank charges	-	480	480
<b>Excess of revenue over expenditures</b>	-	205,852	260,060
<b>Surplus at beginning of year</b>	-	1,939,999	1,679,939
<b>Surplus at end of year</b>	-	2,145,851	1,939,999

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The accompanying notes are an integral part of the financial statements

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## **'Namgis First Nation**

### **Legacy Fund Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>	-	-	-
<b>Expenditures</b>	-	-	-
<b>Excess of revenue over expenditures</b>	-	-	-
<b>Surplus at beginning of year</b>	-	<b>512,278</b>	<b>512,278</b>
<b>Transfers from Business Resources</b>	-	<b>190,575</b>	-
<b>Surplus at end of year</b>	-	<b>702,853</b>	<b>512,278</b>

### **Legacy Fund**

The 'Namgis First Nation has set aside this fund from Own Source Revenues to be preserved for future generations.

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The accompanying notes are an integral part of the financial statements



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**'Namgis First Nation****Aquaculture - Industry  
Schedule of Operations and Accumulated Surplus**

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For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Other Federal Grants	1,650,000	1,705,517	1,720,269
<b>Expenditures</b>			
Consultant fees	1,372,435	1,057,972	122,665
Equipment	-	32,526	2,131
Insurance	-	365	-
Materials & Supplies	10,000	42,605	62,379
Meeting costs	-	3,510	3,120
Professional fees	150,000	150,209	99,237
Rent	16,800	18,113	5,600
Repairs and maintenance	-	-	2,985
Travel	100,000	299	1,106
	1,649,235	1,305,599	299,223
<b>Excess of revenue over expenditures</b>	<b>765</b>	<b>399,918</b>	<b>1,421,046</b>
<b>Surplus at beginning of year</b>	<b>-</b>	<b>2,656,220</b>	<b>1,235,174</b>
<b>Surplus at end of year</b>	<b>-</b>	<b>3,056,138</b>	<b>2,656,220</b>

**Aquaculture - Industry**

'Namgis First Nation has entered into an Indigenous monitoring and inspection plan framework agreement collectively with Kwik'wast'inuxw Haxwa'mis and Mamalilkulla First Nations and Industry Mowi Canada West and Cermaq Canada Ltd.

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The accompanying notes are an integral part of the financial statements

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## 'Namgis First Nation

### BC Salmon Restoration Innovation Fund - WFSP Planning Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Fisheries & Oceans	1,310,676	1,310,676	828,238
<b>Expenditures</b>			
Consultant fees	760,000	779,452	409,604
Equipment	-	-	21,123
Honoraria	-	4,940	100
Insurance	2,500	-	-
Licenses, dues and fees	2,000	4,137	1,335
Materials & Supplies	26,000	32,994	24,736
Meeting costs	13,900	3,649	290
Office services	119,134	119,152	75,294
Repairs and maintenance	-	209	1,589
Telephone	3,000	2,909	873
Travel	60,000	42,721	26,898
Wages and benefits	323,692	324,004	268,416
	1,310,226	1,314,167	830,258
Deficiency of revenue over expenditures	450	(3,491)	(2,020)
Deficit at beginning of year	-	(3,809)	(1,789)
Deficit at end of year	-	(7,300)	(3,809)

### BC Salmon Restoration Innovation Fund - WFSP Planning

As part of the British Columbia Salmon Restoration and Innovation Fund the Broughton Wild Salmon Restoration will provide assessments and prioritization of watersheds followed by implementation of restoration activities to support wild salmon habitats.

The accompanying notes are an integral part of the financial statements

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**'Namgis First Nation****BC Salmon Restoration Innovation Fund - Genomics Lab  
Schedule of Operations and Accumulated Surplus**

<b>For the year ended March 31</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fisheries & Oceans	<b>258,123</b>	<b>167,523</b>	<b>985,862</b>
<b>Expenditures</b>			
Capital purchases	-	-	508,924
Consultant fees	<b>85,298</b>	<b>152,294</b>	<b>370,246</b>
Licenses, dues and fees	<b>20,000</b>	-	-
Materials & Supplies	<b>40,440</b>	-	-
Office services	<b>23,465</b>	<b>15,229</b>	<b>88,280</b>
Professional fees	-	-	3,621
Repairs and maintenance	<b>96,164</b>	-	-
Travel	<b>35,000</b>	-	-
	<b>300,367</b>	<b>167,523</b>	<b>971,071</b>
<b>Excess of revenue over expenditures</b>	<b>(42,244)</b>	-	<b>14,791</b>
<b>Deficit at beginning of year</b>	-	<b>(1,230)</b>	<b>(16,021)</b>
<b>Deficit at end of year</b>	-	<b>(1,230)</b>	<b>(1,230)</b>

**BC Salmon Restoration Innovation Fund - Genomics Lab**

This agreement will focus on the development of a business plan for the BC First Nations Genomics Laboratory. The Nations, Kwik'wast'inuxw Haxwa'mis, Mamalilikulla and 'Namgis First Nation are working with the Okanagan Nation Alliance to equip the Laboratory for sizeable volume of samples collected for testing and analysis.

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The accompanying notes are an integral part of the financial statements

## 'Namgis First Nation

### BC Salmon Restoration Innovation Fund - Monitoring Program Schedule of Operations and Accumulated Surplus

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Fisheries & Oceans	1,683,638	1,683,638	1,251,800
<b>Expenditures</b>			
Capital purchases	-	39,424	38,967
Consultant fees	201,200	165,092	135,962
Equipment	55,000	20,225	54,699
Fuel	92,400	92,204	36,232
Insurance	21,180	16,836	27,290
Licenses, dues and fees	5,000	6,318	2,035
Materials & Supplies	31,480	43,479	64,033
Meeting costs	1,000	2,565	3,900
Office services	153,058	153,058	113,800
Professional fees	-	1,190	-
Rent	24,000	24,000	24,000
Repairs and maintenance	40,000	95,899	47,134
Telephone	5,000	4,778	4,956
Travel	194,298	148,254	107,271
Wages and benefits	860,022	841,720	646,802
	1,683,638	1,655,042	1,307,081
<b>Excess (deficiency) of revenue over expenditures</b>	-	28,596	(55,281)
<b>Surplus at beginning of year</b>	-	87,035	142,316
<b>Surplus at end of year</b>	-	115,631	87,035

### BC Salmon Restoration Innovation Fund - Monitoring Program

As part of the British Columbia Salmon Restoration and Innovation Fund the Broughton First Nations Indigenous Monitoring and Inspection Plan project is to build within each of the three First Nations the monitoring and oversight capacity over the finfish aquaculture farms during the transition period of 2024.

The accompanying notes are an integral part of the financial statements