

?akisq̓nuk First Nation
ANNUAL REPORT 2012/13:
TAKING FLIGHT

?akisq'nuk FIRST NATION



2013 Annual General Meeting INTRODUCTION

1. Introduction to the AGM Format
2. Celebration in Housing
3. Department Success Stories
4. The Work Ahead
5. Snapshot of How Things are Done
6. Looking Back: Council Meetings Summary of Decisions *(2012-2013)*
7. 2012-2013 Financial Report *(Year ended March 31, 2013)*
8. Question and Answer Period

?akisq'nuk FAST FACTS



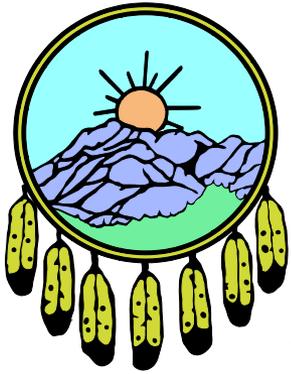
1. **36.06** square km land base
2. Akisq'nuk property values – **\$671,000,000** (2013)
3. **155** persons living on Columbia Lake I.R. 3
4. **55** dwellings (houses)
5. No. employees on July 1, 2012 = **13**
6. No. employees on July 1, 2013 = **50**
7. No. employee course training days = **150**
8. % housing files settled = **85%**
9. Value of housing arrears settled = **\$229,724**
10. # new leases at Lakeshore Resort = **8**



OUR OPPORTUNITIES



- ▶ **LOCATION** – Akisqnuq First Nation has an incredible location in the Columbia Valley, with respect to both the beautiful natural environment and to economic opportunity.
- ▶ **CULTURE** – Akisqnuq is proud of its heritage and cultural traditions, and is focused on growing and revitalizing its traditional cultures.
- ▶ **SENSE OF COMMUNITY** – The community is close knit. There is a strong sense of community, including with members living off of Akisqnuq lands.
- ▶ **PEOPLE** – Akisqnuqniks are resilient, caring, strong, intelligent, and determined. They have a warm sense of humour, which provides strength when wrestling with tough issues.
- ▶ **ELDERS** – Our elders are a source of inspiration and guidance for many in the community. They are also the memory of the community, storing much of the teachings, language, culture and traditional heritage.
- ▶ **PROGRAMS** – Akisqnuq First Nation (Band No. 604) has a relatively strong and stable set of programs, services and corporate entities in place. These include a commercial daycare, health centre, campground and resort, long-term leased lands, an active Elders' group.
- ▶ **RELATIONSHIPS** – Akisqnuqniks have strong relationships in the Ktunaxa Nation, and with the other member bands (Canada and US), as well as many corporate, local and regional governments in the region. The leaders of Akisqnuq First Nation are focused on putting the powers of the treaty process to work for our members. There is strength in numbers.



Celebration in Housing



?akisq'nuq FIRST NATION

2013 Annual General Meeting

Celebration in Housing



Skidegate

\$28,158

3 Bedroom

[CLICK FOR DETAILS!](#)

Types of Homes @ Akisqnuk

- ▶ **13** – homes transferred to home ownership
- ▶ **12** – band rental homes
(this includes the files that are being disputed)
- ▶ **15** – private homes
- ▶ **4** – vacant or abandoned dwellings



Home Renovations @ Akisqnuk

Address	2012/ Type of Reno	Value \$
3253 Hwy 93/95	Major interior renovations	\$ 52,003
2480 Kootenay #3 Rd.	Major interior renovations	\$ 41,500
203, 207, 209 Subdivision Road 2062, 2594 Kootenay #3 Road	New roofs	\$ 43,642
2401, 2491, 2885, 2599 Kootenay #3 Rd 201 Subdivision Road	Furnaces	\$ 9,353
TOTAL		\$146,498

Address	2013/ Type of Reno	Est. Value \$
Housing inspections by Certified Home Inspector	9 homes @ \$525	\$ 4,725
2599 Kootenay #3 Rd.	Bathroom, hot water tank, back door	\$ 8,000
2495 Kootenay #3 Rd.	Bathroom	\$ 5,000
203, 207, 209 Subdivision Road 2062, 2594 Kootenay #3 Road	New roofs	\$ 43,642
Subdivision Road	Bathroom and wiring downstairs	\$ 3,200
TOTAL		\$ 16,200





Akisqnuq First Nation Department Success Stories



Education snapshot:

Angela Semple

Akisqnuknik Angela Semple completed a Master's Degree in English at the University of Saskatchewan in August of 2012.

During her studies -- supported by the Akisqnuk First Nation -- Angela's academic focus was on Indigenous literature, specifically how Indigenous theatre can aid in healing Aboriginal communities.

After graduation Angela returned to B.C. and is working as an Indigenous Student Recruiter at Simon Fraser University in Burnaby: a career that wouldn't have been possible without her education.

Angela would love to hear from you to help you continue on in your education, or just discuss some good books by Indigenous authors.

angela_semple@sfu.ca



Akisqnuknik education snapshot:

David Bach

Akisqnuk First Nation member David Bach is a law student at the University of Toronto. After several years of hard work – and with the support of the Akisqnuk First Nation – David will graduate with a Juris Doctor degree this academic year.

A Juris Doctor is a professional degree that enables its holder to practice law.

David is thankful and appreciative of the support the Akisqnuk First Nation has provided him over the course of his studies.

A successful student, David is also the co-president of the University of Toronto's Faculty of Law's Aboriginal Law Students Association, and the Eastern Canada student representative for the Indigenous Bar Association.

Good luck in your studies this year David!

Akisqnuknik education snapshot:

Dr. Christopher Horsethief

With support from the Akisqnuk First Nation, Dr. Christopher Horsethief recently graduated with a Ph.D. from Gonzaga University's Doctoral Program in Leadership Studies.

He also holds a Bachelor of Arts degree in Interdisciplinary Studies from Western Washington University's Fairhaven College and a Master of Arts degree in Applied Economics from Washington State University's School of Economic Sciences.

Dr. Horsethief's teaching background includes Community Development and Capacity Building at the College of the Rockies, Management and Supervision in post-crisis scenarios at the Spokane Tribal College, and Leadership and Strategy in the Gonzaga University's MBA-American Indian Entrepreneurship Program.





Akisqnuknik education snapshot: Angela Semple

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During her studies -- supported by the Akisqnuk First Nation -- Angela's academic focus was on Indigenous literature, specifically how Indigenous theatre can aid in healing Aboriginal communities.

After a few difficult months searching for work, Angela is back in B.C. and happy to have found a job as an Indigenous Student Recruiter at Simon Fraser University in Burnaby, B.C.: a career that wouldn't have been possible without her education.

She invites you to contact her with any questions about post-secondary education, or Indigenous literature. Angela would love to hear from you to help you continue on in your education, or just discuss some good books by Indigenous people.

angela_semple@sfu.ca



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Lakeshore Resort and Campground



Lakeshore Resort and Campground: Business Profile



|A new era of success has the Lakeshore Resort and on the Akisqnuq First Nation

The campground, located short kilometres north of Springs on Highway 93/95, owned and operated First Nation business. Each year

it is successfully becoming more and more a part of the Columbia Valley business community.

Several new additions, including the recently constructed Legacy Hall – a construction project built by Akisqnuq First Nation students in partnership with the College of the Rockies, the Ktunaxa Nation Council, and the Home Renovation Centre – has enabled the campground to host cultural events, concerts, weddings, and family reunions.

Lakeshore Resort and Campground profile continued

A fire pit has been added beside the Legacy hall and management hopes to host Elder-led Ktunaxa Legend nights there.

Other additions this year are two playgrounds donated by the Village of Radium Hot Springs.

“It’s been so satisfying to hear the kids’ laughter,” says Lakeshore Resort and Campground Manager Kaylene Earl.

And the campground is busier than ever. “The ‘no vacancy’ sign has gone up four times this year,” says Kaylene. The campground was full only once last year.

Filling up Lakeshore Resort and Campground is no small feat. The Columbia Valley’s largest Lakeshore campground,



Lakeshore Resort and Campground profile continued



the Lakeshore Resort and Campground features 77 serviced and 72 non-serviced campsites. Of those 77 serviced lots, 70 are leased for this season.

Kaylene says seasonal leases on the seven vacant sites have been confirmed for next year.

The increase in traffic and visits to Lakeshore Resort and Campground can be attributed to more advertising and better highway visibility, says Kaylene.

As well as better signs on Highway 93/95, the campground's entrance has been widened, allowing better access for RVs.

There is a new website in development and the lakeshore Resort and campground has started a Facebook page which gets about 500 visits per week.

Lakeshore Resort and Campground profile continued

Kaylene says that visitors are really impressed with the work the grounds crew does and that the hard work of the staff has created a new atmosphere at the campground which has been in operation for over 30 years.

“The staff have new energy, they’re more relaxed, and enjoying what they’re doing,” she says. “The guests are really impressed.”

Kaylene says she’d like to see more cultural events and community use at the Lakeshore Resort and Campground and this year a discount for First Nation people outside the Ktunaxa Nation has been introduced.

“That’s increased usage from other nations,” she says.

Guests to the Lakeshore Resort and Campground are very interested in Ktunaxa and Aboriginal culture, says Kaylene.

“The guests are like sponges. They want to know everything they can.”



Little Badger Early Learning Programs



Little Badger Early Learning Programs: Business Profile



2013 marks the seventh year of operation for the Little Badger Early Learning Programs, a successful Akisqnuq First Nation Early Childhood Education business.

That success shows with 53 children currently enrolled in Little Badger Early Learning Programs.

Forty in the Little Badgers Early Learning Program for children aged three to six and 13 in the Baby Badgers program for children aged 18 months to three years.

The Little Badger Early Learning Program also operates the Badger Den Extended Care Program, which allows on any given day, up to eight children enrolled in the other programs to spend their entire day at The Eva Joseph Multi-Use Facility.

Lakeshore Resort and Campground profile continued

There is currently a waiting list for parents whose children require care in the Badger Den Program.

Goals for the upcoming year for the Little Badger Early Learning Programs are to offer Friday programs (currently the centre is closed Fridays) and open a program for infants.

The infant program will allow the program to best serve the next generation of Akisqnukniks, several of whom are not yet old enough to be registered in currently offered programs.

In order to meet its goals, however, the Little Badger Early Learning Centre needs to increase its workforce from its current five and hire additional qualified early childhood educators.

Career opportunities on the Akisqnuk First Nation exist within the Little Badger Early Learning Programs for qualified staff and persons willing to undergo training and mentorship.



Lakeshore Resort and Campground profile continued

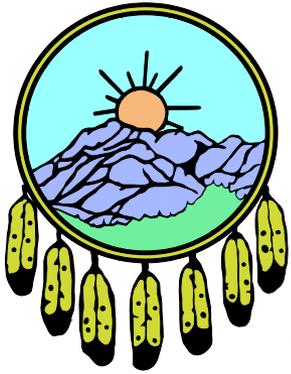


Early in 2013 Little Badger was reorganized under the newly formed Eva Joseph Learning and Cultural Society, with Akisqnuk First Nation Chief and Council as the board directors.

Organizing the business under the non-profit society has enabled the staff to focus on the programs, the children, and families. As an additional benefit, staff at the centre now are able to raise funds and apply for funding available only to non-profits.

Little Badger manager Kathleen Elphick says that the program's strong reputation built over its years in operation allow it to remain a leader in Columbia Valley childcare.

“The building (Eva Joseph Multi Use Facility) and the program that has evolved from it. It's really something to be proud of.”



The Work Ahead

On-reserve land management

On Thursday September 19, 2013 the Akisqnuq First Nation was named an entrant to the *First Nations Land Management* program. Akisqnuq will be the second band in the Ktunaxa Nation to enter this process. Aq'am is well into the process of developing their land code; Akisqnuq hopes to benefit from their knowledge and experience.

Pending the development of a land code, and its referendum ratification by Akisqnuq First Nation Members, the First Nation will in the next few years manage reserve lands on its own for the first time since 1886!

A land code is a piece of self-government legislation within the *First Nations Land Management Act*. After community ratification, it becomes the First Nation's land law, exempting that nation from the land provisions of the *Indian Act* (approximately 1/3 of the entire act).

Technical and legislative work toward a land code will begin soon and a lands committee will be formed. The lands committee will work with the Lands Advisory Board Resource Centre toward Akisqnuq's land code.

Throughout the development, community will be involved in information and input sessions, meetings and on-the-ground work; after many drafts (likely) the land code will go to the community for ratification. The goal is to complete the land code development within three years, approximately April, 2014 to March, 2017.

More information will come to Akisqnuq First Nation membership through the community newsletter and other communications. For more reading visit: www.labrc.com.

Aboriginal Affairs and Northern Development Canada

Home > All Topics > About AANDC > Media Room > News Releases and Statements
 > New Entrants to First Nations Land Management Regime

New Entrants to First Nations Land Management Regime

Ref. #2-3858

VANCOUVER, BRITISH COLUMBIA (September 19, 2013) - Today the Government of Canada announced that 28 more First Nations will begin unlocking the economic potential of First Nation land by getting out from under the land-related sections of the *Indian Act* to assume greater control over their reserve land and resources. The announcement was made today by the Honourable Bernard Valcourt, Minister of Aboriginal Affairs and Northern Development, along with Chief Robert Louie, Chair of the First Nations Lands Advisory Board (LAB) and Chief Austin Bear, Chair of the First Nations Land Management Resource Centre Inc.

"Our Government is committed to working with interested First Nations to create jobs and economic opportunities and the [First Nations Land Management Regime](#) continues to be a proven and successful tool of economic development," said Minister Valcourt. "We will continue to work with interested First Nations across Canada to enable the development of their lands and resources, ensuring the conditions for strong, self-sufficient and prosperous communities."

[Economic Action Plan 2013](#) committed \$9 million over two years for the expansion of the FNLM Regime to create opportunities for more First Nations to promote greater economic development on reserves. Today's announcement makes it clear the Government of Canada is delivering on its commitment to provide the opportunity for more First Nations to pursue participation in the [FNLM](#) regime.

Chief Robert Louie responded to the announcement by stating that "Minister Valcourt has reiterated to me on several occasions that Canada is committed to adding more signatories to the *Framework Agreement on First Nation Land Management*. Canada has once again delivered on its promise." Chief Louie referenced some noteworthy statistics as further proof of Canada's commitment. "In 1996 there were only 14 signatories to the Framework Agreement. With this announcement today by the Minister, there will be a total of 110 signatories – an astounding representation of the success of the FNLM. One of the unique factors is the timing. Within only a two year period, First Nations can opt out of the land related provisions of the *Indian Act* and resume jurisdiction over their reserve lands and natural resources."

Chief Austin Bear added that "the inclusion of Mistawasis and Yellow Quill First Nations now means that all seven members of the Saskatoon Tribal Council will be signatories to the Framework Agreement. None of our Chiefs at the table will suffer any longer from the impediments of the *Indian Act*. We have been waiting many years for this moment so that we can plan joint economic ventures with the participation of all seven communities."

The FNLM regime enables First Nations to manage their own land, resources and environment according their own land codes, laws and policies. The new regime also helps First Nations get out from under 34 land-related limitations of the *Indian Act* in order to take control of their land and resources. The new First Nations entrants include:

- **New Brunswick:** [Madawaska](#)
- **Quebec:** [Abénakis de Wôlinak](#)
- **Ontario:** [Chippewas of the Thames](#), [Long Lake](#), [M'Chigeeng](#), [Magnetawan](#), [Temagami](#) and [Wasauksing](#)
- **Manitoba:** [Fisher River](#), [Nisichawayasihk](#) (Nelson House), [Norway House](#) and [Sagkeeng](#) (Fort Alexander)
- **Saskatchewan:** [English River](#), [Mistawasis](#) and [Yellow Quill](#)
- **British Columbia:** [?akisq'nuk](#), [Chawathil](#), [Homalco](#), [Katzie](#), [K'omoks](#), [Lower Nicola](#), [Malahat](#), [Metlakatla](#), [Nak'azdli](#) and [Tahltan](#). There is also one aggregated group of BC First Nation communities – [Cheam](#), [Scowlitz](#) and [Soowahlie](#).

The next step in the process for these communities is to sign on to the FNLM Framework Agreement. The communities must then develop their own land codes and have them approved by their membership through community ratification votes in order to become operational under the FNLM Regime. Once approved, these communities would join the 67 other First Nation communities active in the FNLM Regime that are currently operating under or developing their own land codes.

Improving economic opportunities for Aboriginal people is a priority for the Government of Canada. In June 2009, the Harper Government released the [Federal Framework for Aboriginal Economic Development](#), which represents a fundamental change to how the federal government supports Aboriginal economic development. The Framework emphasizes strengthening entrepreneurship, enhancing the value of Aboriginal assets, and forging new and effective partnerships to maximize the economic development potential of Aboriginal people in Canada.

Backgrounders:

- [First Nations Land Management Regime](#)
- [FAQs – First Nations Land Management Regime](#)

For more information, please contact:**Minister's Office**

Erica Meekes
Press Secretary
Office of the Honourable Bernard Valcourt
819-997-0002

Media Relations

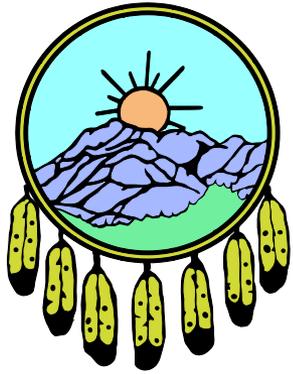
Aboriginal Affairs and Northern Development Canada
819-953-1160

Lands Advisory Board/Resource Centre

Graham Powell
Executive Director
613-858-4747

You can receive all our news and media updates automatically. Visit our [Media Room RSS Feeds](#) for more information or to sign up.

Date modified: 2013-09-19



Snapshot of How Work Gets Done



?akisq'nuk FIRST NATION

2013 Annual General Meeting

Snapshot of How Things are Done



Discover What's New



Canada



INPUTS: How/why do we do what we do?

▶ Mandated programs and services

1. Aboriginal Affairs and Northern Development Canada
2. Health Canada
3. First Nations' Education Steering Committee
4. First Nations' Taxation Authority
5. First Nations' Goods and Services Tax (Finance Canada)
6. School District No. 6

▶ Project partners – according to agreements

1. Ktunaxa Nation Council
2. Ktunaxa–Kinbasket Aboriginal Training Society
3. Ktunaxa–Kinbasket Child and Family Services Society
4. College of the Rockies
5. First Nation Emergency Services Society / Union of BC Municipalities
6. Columbia Valley Rural Fire and Rescue Services (RDEK)
7. Fish and Wildlife Compensation Program
8. Columbia Basin Trust
9. Industry partners – TECK, BC Hydro, Forestry

▶ Community, clients and customers

- Surveys, feedback, committees, repeat business, complaints, legal action



MEASURING INPUTS / COMPLIANCE

▶ Regulators / Laws & Acts

1. Treasury Board of Canada
2. Canada INCOME Agency
3. Department of Fisheries and Oceans
4. Ministry of Aboriginal Affairs and Northern Development Canada
5. Health Canada / First Nations Health Authority
6. *Indian Act*
7. *First Nations Tax Commission*
8. *Workers Compensation Act* (British Columbia)
9. *First Nations Fiscal and Statistical Management Act*
10. *Canada Labour Code*
11. *Canada Human Rights Act* and Regulations
12. *Employment Equity Act* (Canada)
13. British Columbia *Human Rights Code*
14. British Columbia *Employment Standards Act* and Regulations
15. Privacy Act (Canada)
16. *Personal Information Protection and Electronic Documents Act* (Canada)
17. *Canada Occupational Health and Safety Regulations*
18. *Criminal Code* (Canada)
19. *Forest Act* (British Columbia)
20. Ministry of Public Safety and Solicitor General – *BC Provincial Emergency Program Act*
Public Safety Canada – *Emergency Preparedness Act* and *Emergency Management Act*



MEASURING INPUTS / COMPLIANCE

▶ AFN Policies and Procedures

1. Human Resources Policy Manual (2013)
2. Customs Election Act (2011)
3. Band Rental Housing Policy (2013)
4. Social Housing Policy (2013)
5. Individually Owned Homes Policy (2013)
6. Home Owners' Service Agreement (2013)
7. Council Governance Policy (2012)
8. Financial Administrative Law (*1st reading stage*)
9. Taxation Laws (2013): Annual Rates Law, Schedule of Tax Rates, Expenditure Law
10. Education Policies and Procedures (2012)
11. Emergency Plan (2012)
12. Boardroom and Band Hall Rental Policy (2013)
13. Single Hall Use Rental Agreement (2013)
14. Human Rights Mediation Policy (2013)
15. Akisqnuq First Nation Travel Policy (2012)



RISK MANAGEMENT

The following are recognized risks of AFN:

- ▶ **Strategic Risk** – the risk that AFN will make inappropriate strategic choices and is mitigated through careful planning and analysis
- ▶ **Legislative & Regulatory Risk** – the risk of loss due to non-compliance with laws, regulations and policies
- ▶ **Investment & Borrowing Risk** – new to AFN will be an investment guideline that forecasts future INCOMEs based on development, property taxes and other INCOMEs to support ongoing operations and service debt (*Financial Administrative Law*)
- ▶ **Operational Risk** – the risk of loss from inadequate or failed internal processes, people or systems, or from external factors – managed by regular financial statement production, finance committee, human resources plan, records management policy, information management & security
- ▶ **Reputation Risk** – the risk that a decision of AFN will result in a loss of AFN's reputation – managed by conflict of interest observance and continually improving communications with internal & external stakeholders



PLANNING

- **Fall** (Oct/Nov/Dec)

- Service plan development
- Management team identifies programs, services and capital initiatives based on inputs from funders, Members, community (surveys, committees)

Planning

(before start of fiscal year)

- **Winter**

(Jan/Feb/Mar)

- Operating & capital expenditures are prioritized and costed
- Annual budget compiled, reviewed, presented for input

Budgeting

(before start of fiscal year)



Reporting & Input Gathering

(during and after fiscal year)

- **Financial**

- **Audit**

(by July 31, 2014)

- Annual Report by September 1, 2014
- Regular community newsletters, semi-annual updates

Operating

(during fiscal year)

- **Fiscal Year**

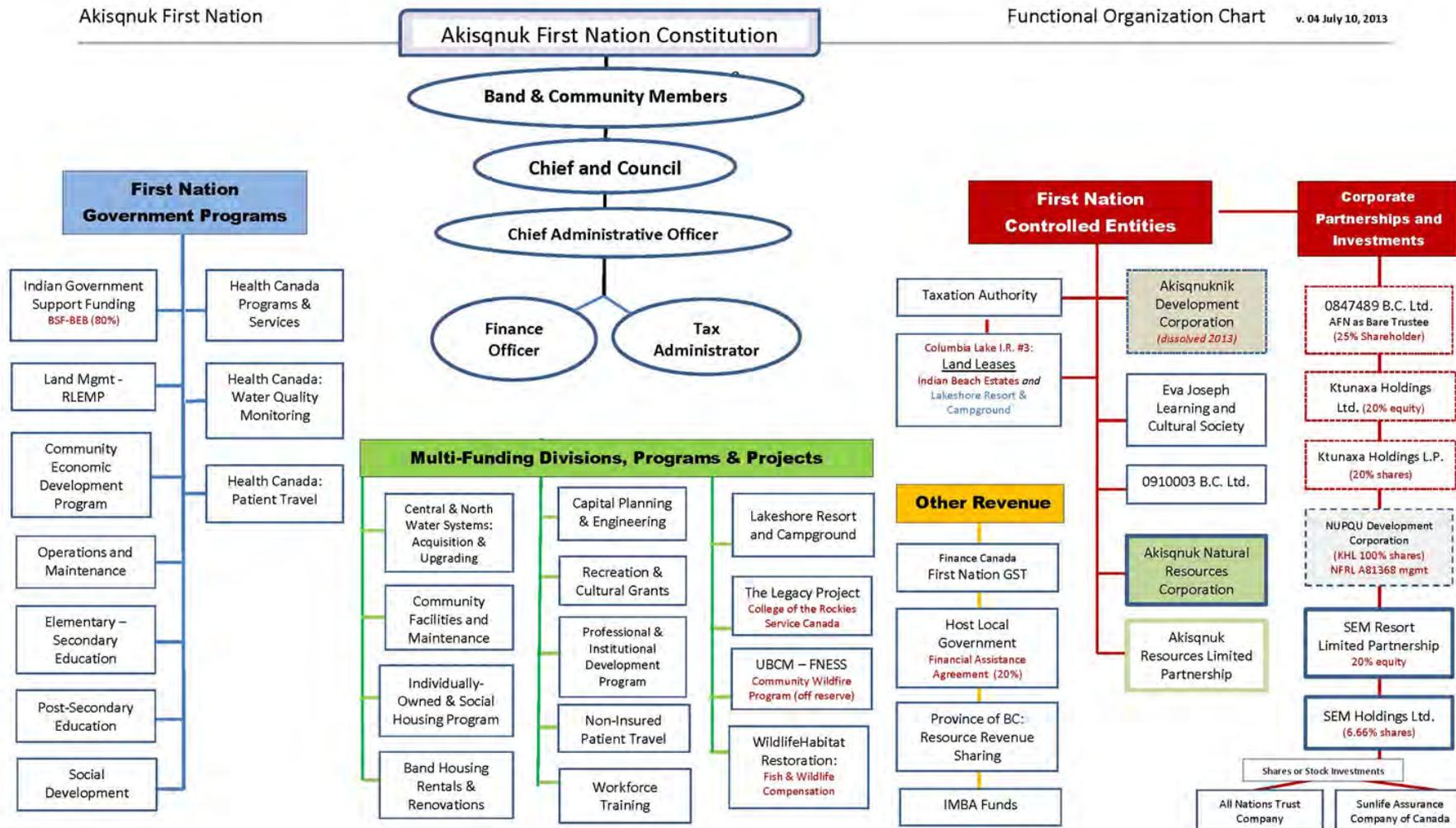
- April 1 to March 31
 - FN delivers on approved programs and services and capital initiatives



Functional Organizational Chart

Akisqnuk First Nation

Functional Organization Chart v. 04 July 10, 2013



Own Source Revenue Models



	NON-PROFIT SOCIETIES (\$\$)	CORPORATIONS (\$\$\$)	TAXATION (\$\$\$\$)
	OWNERS ARE MEMBERS	OWNERS ARE SHAREHOLDERS	OWNERS ARE GOVERNMENT (FIRST NATION)
About	A society may be incorporated for any lawful purpose or purposes such as national, patriotic, religious, philanthropic, charitable, provident, scientific, fraternal, benevolent, artistic, educational, social, professional, agricultural, sporting.	To create a legal entity, tax-paying, with its own "soul" to carry out a commercial purpose that separates the liability from other assets owned by the person/entity. Corporations also make estate and transfer of share capital more straightforward. Tax rates of small corporate are ½ personal rates.	First Nations property tax system is designed to improve economic growth, and be responsive to all on-reserve taxpayers (commercial, residential). Stable local revenue, the infrastructure it affords, and a competitive investment climate are prerequisites for sustainable economic development.
Capital	No share capital issuance. Memberships issued, however members cannot receive financial dividends, proceeds or other monies. Can raise money through debt, membership, donations.	Share capital issued to individuals, corporations or held in trust on behalf of "shareholders." Shares may be bought, sold, or gifted. Can raise money through debt or sale of shares.	First Nation taxation under the <i>First Nations Fiscal and Statistical Management Act</i> , and under section 83 of the <i>Indian Act</i> . (AFN: Indian Beach Estates, designated land, Lakeshore Resort and Campground, Signage, et al).

Akisqnuqnik Development Corporation (1992)

Will be dissolved:
* Changing legislation
* Expense * Relevance



TREASURY MANAGEMENT & GUIDING PRINCIPLES

#1 - EVA JOSEPH LEARNING AND CULTURAL SOCIETY NEW	
BC Non-Profit Society incorporation January 2013	New board of directors – seeking qualified directors in the New Year 2013
Constitution and Bylaws (currently under development)	<u>For the purposes of:</u> * Early learning (daycare) * Aboriginal Headstart * Traditional knowledge * Cultural events * Preserving history/traditions * Reconnections * Art and dancing
IDEA – HOUSING, COMMUNITY BUILDINGS, REC CENTRES * Historic building restoration (Church?) * Habitat for Humanity "Housing" * Recreation Centre (multi-community)	

AKISQNUK HOLDING COMPANY/PARENT COMPANY		
OWNERS – SHAREHOLDERS	HOLDS SHARE CAPITAL IN ALL OTHER COMPANIES	
0910003 B.C. Ltd.	Currently exists to hold lease of designated commercial property (Lot #)	On reserve land (100%)
Akisqnuq First Nation	Campground and signage commercial enterprises moved into this company	On reserve land (100%)
Akisqnuq Resources Development Corporation	To hold forest licenses & other natural resource enterprise ventures (permits, licenses)	Off reserve land Revenues will be taxed*
Akisqnuq Resources Limited Partnership	Akisqnuq First Nation is Limited Partner	Off reserve land Revenues will be taxed*
NOTES ABOUT CORPORATE STRUCTURES		
<u>Limited Partnerships:</u> AFN – Limited Partner Company – General Partner	First Nation is Limited Partner *99.99% of net revenues (no tax) *Liability reduced if chief/council no involvement in board/day to day	Corporation is General Partner *0.01% of net revenues *Operations/management (risk, liability, debts)

Organizational Chart



DETAILED ORGANIZATIONAL CHART – December 2012

?Akisq'nuq First Nation Membership

Chief & Council

Chief Administrative Officer

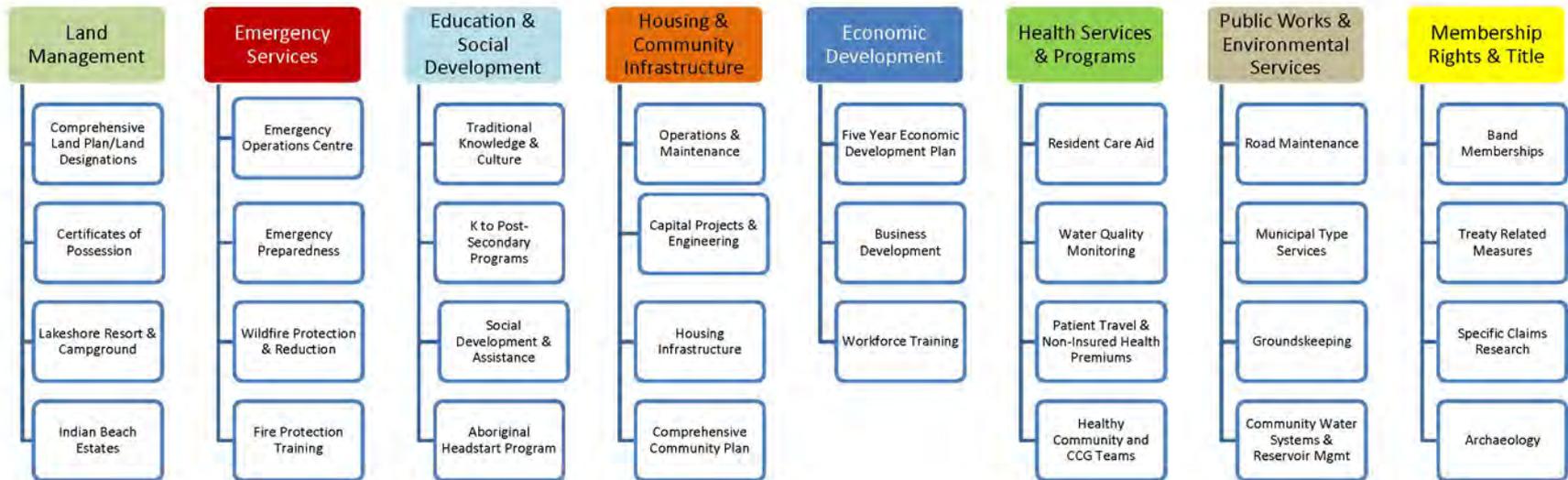
Finance, Payroll, Taxation

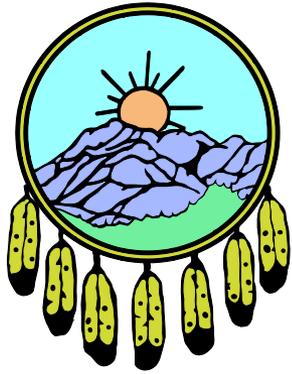
IT / Network / Information Mgmt.

General Administration

Communications

Human Resources Management





Looking Back: Council Meetings Summary of Decisions 2012-13

Akisqnuq First Nation year in review: Highlights and successes

July, 2012:

July 3, 2012: \$1,000 donation to Akisqnuq First Nation Member Melissa Teneese to visit a family member in hospital

July 3, 2012: \$500 donation to Devyn Nicholas to attend *Choices Camp for Teens*

July 17, 2012: \$700 Donation to Brian Nicholas to attend *Canadian National Fast Pitch Tournament*

July 17, 2012: \$1000 Donation to Clayton Nicholas to attend *Canadian National Fast Pitch Tournament*



July, 2012 Continued:

July 17, 2012: \$250 Donation to Adrian Teneese for expenses

July 31, 2012: AFN joins *Columbia Valley Chamber of Commerce*

July 31, 2012: \$350 donation to Richard Nicholas toward *Canadian National Fast Pitch Tournament*

July 31, 2012: \$350 donation to Tony Burgoyne toward *Canadian National Fast Pitch Tournament*

July, 2012: Two new Councillors – Lucille Shovar and Stephen Nicholas – join Akisqnuq First Nation Council

August, 2012:

August 2, 2012: Classroom expansion to Eva Joseph family Centre and construction of new harbour at Lakeshore Resort approved by Council. The multi-party partnership is an almost \$200,000 improvement for the Akisqnuq First Nation, with Akisqnuq contributing \$60,000.

August, 2012 Continued:

August 2, 2012: Motion in principle to draft *Akisqnuq First Nation Wildlife Habitat plan*

August 10, 2012: Current members of Council appointed directors to numbered company *0910003 Ltd.* – the Akisqnuq First Nation's company charged with overseeing Lot 37-4, the corner lot designated for development

August 17, 2012: Council authorizes \$36,000 in repairs to the *Akisqnuq First Nation Health Centre*

August 17, 2013: Council approves July 2012 *Akisqnuq First Nation Education Policies and Procedures*

August 21, 2012: Council authorizes grant application to AANDC *Professional and Institutional Program* for \$30,000 in funding for information technology upgrade – total project cost is \$72,309. Approximately \$16,000 received.

September, 2012:

September 11, 2012: Meeting between Akisqnuq First Nation Council and staff held to talk to each other and gain an understanding of each other's roles on the Akisqnuq First Nation team

September 11, 2012: Akisqnuq Council terminates all management contracts with the Akisqnuq Development Corporation

September 11, 2012: \$531.04 donated to Shauna Kains for reimbursement

September 11, 2012: Donated \$5,000 to Faro Burgoyne toward new home infrastructure

September 11, 2012: Council paid \$146,000+ to *Ktunaxa Nation Council Legal Fund* from St. Mary's 1A Shared Reserve FNGST revenue

September 25, 2012: Working *Donation Committee, Membership Approval Committee, and Housing Committee*, comprised of Akisqnuq Council members with staff support, formed

September, 2013 Continued:

September 25, 2012: Council approves *Akisqnuq First Nation Five-Year Capital Plan*

September 25, 2012: Signed support BCR for feasibility study for *Akisqnuq First Nation Clean Energy System*

September 25, 2012: Submitted Statement of Intent for *Community Economic Opportunity Program* funding

September 25, 2012: \$894.63 donated to Melanie Sam for tutoring reimbursement

October, 2012:

October 9, 2012: Council passes BCR in support of *Mica 5/6 Impacts Management Benefits Agreement* negotiated by KNC

October 12, 2012: Akisqnuq open house held

October, 2012 Continued:

October 30, 2012: *Columbia Valley H2O Well and Pump Services* contracted to build *Central Area Water System* extension to service additional Akisqnuq First Nation

November, 2012:

November 6, 2012: Council supports application to *Western Economic Diversification Community Infrastructure Improvement Fund* for community infrastructure upgrade – Application unsuccessful

December, 2012:

December 3, 2012: Don Lindsay, Teck CEO, and other senior Teck staff, visit Akisqnuq First Nation

December 4, 2012: \$5,000 paid to David Nicholas Hall for resolution of his trailer matter

December 4, 2012: Council suspends *Akisqnuq First Nation Recreation Donation policy*

December, 2012 Continued:

December 4, 2012: Akisqnuq Council passes BCR requesting to be added to schedule of *First Nations Fiscal and Statistical Management Act*

December 4, 2012: Council reassigns management of the *Lakeshore Resort and Campground Resort* to the Akisqnuq First Nation

December 4, 2012: Council accepts revised *Akisqnuq First Nation Travel Policy*

December 4, 2012: Council provisionally accepts Draft *Akisqnuq First Nation Emergency Plan*

December 12, 2021: *Community to Community Meeting* held at Akisqnuq First Nation with Canal Flats Council

December, 2012 Continued:

December 19, 2012: Council approves longstanding Certificate of Possession allotment requests for Allan Nicholas, Wes Nicholas, Patsy Nicholas, David Nicholas–Hall, and Jesse Nicholas – pending any possible individual arrears. These allotments were made as the requests came in before Council implemented a moratorium on land allotments where homes do not currently exist

December 19, 2012: Council contracts *Donovan and Company* to do specific claims research

December 19, 2012: Spay and neuter vouchers purchased from East Kootenay SPCA for sale to Akisqnuq First Nation members at cost

December 19, 2012: Council incorporates *Akisqnuq Natural Resources Corporation* in the Province of B.C.

December 19, 2012: Council incorporates *Eva Joseph Learning and Cultural Society* under B.C. *Society Act*

December 19, 2012: \$300 Christmas donation made to all Akisqnuunik Seniors (persons aged 60 and over)

December 19, 2012: Council passes *Akisqnuuk First Nation Council Meeting Policy*

December 19, 2012: Council passes *Akisqnuuk First Nation Membership Meeting Policy*

January, 2013:

January 15, 2013: Council adopts new housing rental rates

January 15, 2013: Certificate of Possession holder monthly *Home Maintenance Program* adopted by Council

January 15, 2013: Council adopts *Akisqnuuk First Nation Housing Rental Policy*

January, 2013 Continued:

January 15, 2013: Council designates Healthy Community Meetings as the First Nation's *Community Consultative Policing Group* with Columbia Valley RCMP

January 15, 2013: Council approves Certificate of Possession allotments for Lorne Shovar and Lucille Shovar – pending any arrears to the First Nation

January 15, 2013: Council applies for *Replaceable Forest Licence A91308*, up to 13,500 cubic metres for 15 years.

January 15, 2013: Akisqnuq First Nation Council forms *Akisqnuq Resources Limited Partnership* with *Akisqnuq Natural Resources Corporation* in the Province of B.C.

January, 2013 Continued:

January 15, 2013: Council approves application to *Aboriginal Affairs and Northern Development Canada - Community Economic Development Program* for funding to support development of website for Lakeshore Resort and Campground

January 15, 2013: Council agrees, in 50% – 50% cooperation with KNC, to purchase Apple iPads for Councillors' use at meetings

January 15, 2013: Council agrees to purchase \$50,000 in information technology and financial management software, *Microsoft Great Plains*

January 15, 2013: Council approves change of *Band Administrator* title to *Chief Administrative Officer*

January 30, 2013: Third and final reading of *Akisqnuq First Nation Governance Policy* passed

January 30, 2013: Contract formed with *ICompass Technologies* to develop meeting management software and new website development for *Lakeshore Resort and Campground* and *Akisqnuq First Nation*

January, 2013 Continued:

January 30, 2013: Third and final reading of *Akisqnuk First Nation Band Hall Rental Policy* Passed

February, 2013:

February 14, 2013: Funded \$500 for Akisqnuk First Nation student member Angela Semple toward attendance at *Native American Literature Symposium* in Minneapolis, MN

February 14, 2013: Council attended a workshop given by Dan George – governance facilitator

February 14, 2013: Council donates \$500 to Akisqnuk First Nation member Sadie Duteau Jimmy toward her school trip to Europe

February 14, 2013: Council passes a BCR reaffirming its support to become a signatory to the *First Nations Land Management Act*

February, 2013 Continued:

February 26, 2013: Council approves filing of *Madias Tatley Declaration of Claim* with Specific Claims Tribunal

February 26, 2013: Council approves filing of *Elkhorn Ranch Declaration of Claim* with Specific Claims Tribunal

February 26, 2013: Council donates \$200 to Dominique Nicholas for tuition for Outdoor Education

February, 2013: Councillor Stephen Nicholas attends *Martin Morigeau Elementary School* in Canal Flats to discuss the role and duties of a First Nation Council member

March, 2013:

March 12, 2013: Council approves application to *B.C. Capacity Initiatives* for GIS mapping capability, software, and other infrastructure related to land management – Application was unsuccessful

March, 2013 Continued:

March 12, 2013: Council approves *Akisqnuq First Nation – Indian Beach Estates Management Corporation Operating Agreement*

March 14, 2013: Council and staff strategic planning session held at the band office

March 26, 2013: Council appoints BDO Canada as the Akisqnuq First Nation's auditor for a two-year term

March 26, 2013: Council passes BCR accepting *Wensley Bench Incremental Treaty Agreement*

March, 2013: Chief Shovar met with Kootenay—Columbia Member of Parliament David Wilks to discuss strategies that fit federal funding opportunities

April 2013:

April 9, 2013: Council approves contract with *Capacity Forest Management Services* for forestry consulting

April 2013, Continued

April 9, 2013: Land allotment process initiated for Akisqnuq First Nation Member Shauna Kains – this allotment was made as the request came in before Council implemented a moratorium on land allotments where homes do not currently exist

April 9, 2013: Akisqnuq First Nation Home # 2051 assigned to Beatrice Stevens for \$1

April 9, 2013: Lot 36-3-2 and corresponding right of way allotted to Beatrice Stevens

April 23, 2013: Akisqnuq First Nation Home #2491 assigned to the 12 children of Martina Nicholas

April 23, 2013: Third and final reading of *Akisqnuq First Nation Social Housing Program Policy* Passed

April 23, 2013: Third and final reading of *Akisqnuq First Nation Band Rental Housing Policy* passed

April, 2013 Continued:

April 23, 2013: Third and final reading of the *Akisqnuq First Nation Individually Owned Homes Policy* Passed

April 23, 2013: \$500 donation approved by Council to the Lower Kootenay Band for the *Yaqaq Nukiy Powwow*

April 23, 2013: Council supports an application to the *New Relationship Trust* to support a two-day cultural summer camp at the Akisqnuq First Nation in summer 2013

May 2013:

May 21, 2013: Council supports submission of a completed assessment questionnaire for admission to the *Framework Agreement on First Nations Land Management and the First Nations Land Management Act*

May 21, 2013: Council completed application to the *B.C. Minister of the Attorney General* to approve Wendy Rockafellow as a Commissioner for Taking Affidavits in the Province of B.C.

May, 2013 Continued:

May 21, 2013: \$300 donation to the Ktunaxa Nation Council for the *Kootenai Falls Ceremony*

May 21, 2013: Council approves Akisqnuq First Nation: *Annual Rates Law, 2013; Schedule Tax Rates, 2013; and First Nation Expenditure Law, 2013*

June, 2013:

June 4, 2013: Council signs a Band Council Resolution in support of the *Akisqnuq First Nation Human Rights Policy*

June 4, 2013: Council signs a Band Council Resolution in support of establishment of a *Financial Administration Law*

June 4, 2013: Akisqnuq First Nation becomes a member of the *First Nations Education Steering Committee*

June 18, 2013: Third and final reading of the *Akisqnuq First Nation Human Resources Policy Manual* passed

June, 2013 Continued:

June, 2013: Meeting held with *ATCO Sustainable Communities* re: ideas for building community infrastructure

July 2, 2013: Council approves illness leave for Chief Lorne Shovar from June 18, 2013 to September 18, 2013 inclusive

July 2, 2013: Council approves a two-acre land allotment to John R. Nicholas around the site of his current home, 2461 Kootenay Road #3. This allotment was made as the member has no housing arrears and the request came in before Council implemented a moratorium on land allotments where homes do not currently exist

July 2, 2013: Council approves payment for accommodation of Akisqnukniks aged 60 and over who attend the Ktunaxa Nation Council Annual General Assembly at the Tobacco Plains Indian Band

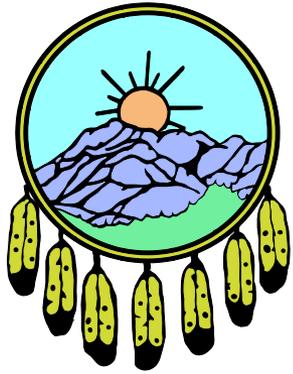
July 22, 2013: Working financial statements presented to Council

July 22, 2013: Council approves survey plans for 9-unit subdivision along Kootenay Road #3 and Central Area Water System. Plans are submitted to Canada Lands Survey Records

July, 2013 Continued:

July 30, 2013: Akisqnuq First Nation membership committee struck including Registry Administrator Gayle Michel, Councillors Lucille Shovar and Marguerite Cooper, and other Akisqnuq First Nation members

July 30, 2013: Akisqnuq First Nation home #2491 Kootenay Road #3 is assigned to Patrick Nicholas, who has paid off the arrears on the home



2012 – 13 Financial Report



Financial Report ~ Year Ended **March 31, 2013**

This financial figures presented here are in **draft** form.

The Audited Financial Statements for the year ended March 31, 2013 may be slightly different in presentation and format.

Audited Financial Statements for the year ended March 31, 2013 will be available for review and distribution to the community in October 2013.

Planning and budgeting workshops will be held in November and December 2013.

Please complete the survey, as this will aid leadership and administration in prioritizing for the balance of this fiscal year, and in the years to come.

Thank you for your questions, input and comments!

Income Statement

- Year Ended **March 31, 2013 (DRAFT)**

INCOME	2013 Budget	2013 Actual	%	2012 Actual	%
Aboriginal Affairs & Northern Development Canada	690,414	876,409	30.4	788,281	26.3
Leases and rentals (IBE & LSRC)	5,750	467,452	15.1	209,696	7.0
Ktunaxa Nation Council (Note 17)	217,486	414,208	13.4	324,217	10.8
First Nations Goods and Services Tax	380,000	401,387	12.9	378,793	12.6
Property taxation	90,700	330,854	10.7	320,232	10.7
Health Canada	225,750	250,568	8.1	37,330	1.2
Province of British Columbia	0	120,000	3.9	132,065	4.4
Interest	4,000	72,124	2.3	75,705	2.5
Impact Benefit Agreements & Other Contributions	5,750	67,805	2.2	637,859	21.3
Housing Rents	0	30,000	1.0	20,095	0.7
First Nation Education Steering Committee	2,500	4,381	0.1	4,800	0.2
Akisqnuknik Development Corporation Management Fees	0	0	0	70,000	2.3
TOTAL INCOMES	\$ 1,616,600	\$ 3,038,190		\$ 2,999,073	



Income Statement

- Year Ended **March 31, 2013 (DRAFT)**

Expenditures	2013 Budget	2013 Actual	%	2012 Actual	%
Community Facilities and Maintenance	170,664	382,021	14.8	311,591	12.9
Amortization	0	349,684	13.6	341,003	14.2
Education	253,248	342,460	13.3	243,757	10.1
Administration	539,447	336,486	13.1	436,065	18.1
Health	255,229	256,531	10.0	228,593	9.5
Governance and culture	0	210,853	8.2	191,609	7.9
Land and Resource Management	0	165,101	6.4	115,164	4.8
Rights and title	246,000	163,367	6.3	283,745	11.8
Taxation	0	121,326	4.7	100,192	4.2
Social Development	114,108	119,556	4.6	105,482	4.4
Housing	0	83,250	3.2	38,729	1.6
Campground	0	29,236	1.1	0	0
Economic development	14,609	12,891	0.5	14,609	1.6
TOTAL EXPENDITURES	1,593,276	2,572,853		2,410,839	
Annual surplus for the year	23,324	\$462,337		\$ 588,234	
Net assets					
As previously stated		10,922,007		9,959,006	
Prior period adjustments		251,596		626,363	
Accumulated surplus, beginning of year		11,173,603		10,585,369	
ACCUMULATED SURPLUS, END OF YEAR		\$ 11,635,940		\$ 11,173,603	



Balance Sheet

- Year Ended **March 31, 2013 (DRAFT)**

Financial Assets	2013	2012
Cash and short-term investments	2,948,334	3,086,817
Restricted cash	3,254,199	2,745,380
Accounts receivable	536,922	699,903
Long-term investments	39,100	39,097
Due from related parties	477,455	18,602
	7,256,011	6,589,799
Financial Liabilities		
Damage deposits	10,200	0
Accounts payable and accrued liabilities	145,985	238,042
Due to related parties	92,463	0
Deferred INCOME	717,043	335,904
Long-term debt	198,289	279,487
Due to members	23,600	25,600
	1,187,579	879,033
Net Financial Assets	6,068,432	5,710,766
Non-Financial Assets		
Capital Assets	5,535,529	5,441,568
Prepaid Expenses	31,980	21,269
	5,567,509	5,462,837
Accumulated Surplus	\$ 11,635,940	\$ 11,173,603



Consolidated Statement of Cash Flows

Year Ended **March 31, 2013 (DRAFT)**

Cash flows from operating activities	2013	2012
Annual surplus for the year	462,337	588,234
Adjustment for amortization	<u>349,684</u>	<u>341,303</u>
	812,021	929,537
Change in non-cash working capital items		
Accounts receivable	(295,872)	(89,966)
Accounts payable and accrued liabilities	406	137,597
Deferred INCOME	391,338	263,858
Due to members	(2,000)	18,816
Prepaid expenses	<u>(10,711)</u>	<u>1,934</u>
	83,162	172,981
Change flows from investing activities		
Purchase of long-term investments	(3)	(1)
Investment in capital assets (repairs/upgrading)	<u>(443,645)</u>	<u>(169,929)</u>
	(443,648)	(169,930)
Cash flows from financing activities		
Repayment of long-term debt	(81,198)	(76,385)
Repayment from (advances) to Akisqnuknik Development Corporation	<u>0</u>	<u>(44,621)</u>
	(81,198)	(121,006)
Increase in cash and short-term investments,	370,336	907,841
Cash and short-term investments, beginning of year	5,832,197	4,861,356
Cash and short-term investments, end of year	\$ 6,202,533	\$ 5,832,197



Administration – Income Statement Year Ended March 31, 2013 (DRAFT)

INCOME		
AANDC – Band Support Funding – Basic Overhead		165,225
AANDC – Band Employee Benefits (Employer Contributions)		36,275
AANDC – Prior years recovery		(66,637)
Dividends and All Nations Trust		4,567
Interest Income		2,868
Other Income		2,425
Reimbursements (MSP, WCB, KNC)		1,430
TOTAL INCOME		\$ 146,153
EXPENSES		
Salaries and benefits		220,341
Goods and Service Tax Expense		35,033
Insurance		23,336
CAO – Travel and conferences		12,346
Advertising and corporate gifts		3,269
Accounting and legal fees	108,168	
Contractors & consultants: HR, tax, finance	41,863	
Office supplies, equipment, postage, photocopy	18,772	
Interest and bank charges	11,167	
Telephone and internet	9,702	
Computer software and IT support	1,689	
Less amounts allocated to other departments in these accounts	(154,899)	39,952
TOTAL EXPENSES		\$ 334,278
Plus internal transfers and contributions from TAXATION		86,454
NET INCOME (LOSS)		(\$ 101,670)
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR		(\$670,434)
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR		(\$772,105)



Rights and Title – Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME	
Forestry INCOME Sharing	192,891
Host Local Government	93,036
BC Distribution – In Lieu of Treaty Payments	664.19
TOTAL INCOME	\$ 286,591

EXPENSES	
Legal	1,772
Overhead expenses	168
TOTAL EXPENSES	\$ 1,940

	NET INCOME (LOSS)	284,651
	ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	0
	PRIOR YEAR ADJUSTMENT	586
	ACCUMULATED SURPLUS (DEFICIT), RESTATED	586
	ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	\$ 285,237



First Nation GST

- Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME	
FIRST NATION GOODS AND SERVICES TAX FUNDS	401,387
TOTAL INCOME	\$ 401,387

EXPENSES	
FIRST NATION GST SHARED RESERVE - TO QAT'MUK LEGAL FUND	148,393
Overhead expenses	13,034
TOTAL EXPENSES	\$ 161,427
Internal transfers and contributions to EDUCATION	22,475
Internal transfers and contributions to GOVERNANCE	53,849
Internal transfers and contributions to CULTURE	37,867

	NET INCOME (LOSS)	125,772
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR		0
PRIOR YEAR ADJUSTMENT		15,297
ACCUMULATED SURPLUS (DEFICIT), RESTATED		15,297
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR		\$ 141,069



Lease Income

- Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME	
Indian Beach Estates Lease Income	435,112
Interest income on funds (held in trust)	64,564
TOTAL INCOME	\$ 499,676

EXPENSES	
	0

	NET INCOME (LOSS)	499,676
	ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	5,737,462
	PRIOR YEAR ADJUSTMENT	(6,784)
	ACCUMULATED SURPLUS (DEFICIT), RESTATED	5,746,560
	ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	\$ 6,246,237



Economic Development

Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME	
AANDC - Community Economic Development Program (CEDP)	14,609
BC Hydro - Grant in Lieu for Community Economic Development	3,285
TOTAL INCOME	\$ 17,894

EXPENSES	
Salaries	5,631
Participation in Aboriginal Business Match (Penticton - February 2013)	3,109
Legal	3,109
Portion of overhead expenses	1,042
TOTAL EXPENSES	\$ 12,891

NET INCOME (LOSS)	5,003
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	32,587
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	\$ 37,590



Community Facilities & Maintenance

Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME	
AANDC - Central Water System	156,862
College of the Rockies - Contribution to Eva Joseph Family Centre & Arbour	120,000
AANDC - Wastewater Systems	35,477
AANDC - Roads & Bridges	16,154
AANDC - Professional and Institutional Development Program	16,132
AANDC - Deferred INCOME	11,690
AANDC - Community Buildings	9,094
AANDC - Municipal Type Services Agreement	1,076
Reimbursement Sumas First Nation	747
TOTAL INCOME	\$ 379,476



Community Facilities & Maintenance

Income Statement Year Ended **March 31, 2013 (DRAFT)**

EXPENSES	
Amortization	349,684
Salaries & benefits	117,771
Overhead expenses	54,614
Central Area Water System – Repairs, Road, Globemallow and GWUDI studies	53,615
Utilities, telephone, internet, security, pest control	18,690
Office supplies/equipment, postage, photocopier	17,386
Planning & Design – Administration Building Entrance & Parking Lot	14,500
Snow Removal	12,294
Eva Joseph Family Centre – Repairs & Maintenance	9,805
Waste Management Services	5,733
Administration Building – Repairs & Maintenance	5,402
Materials and supplies	3,975
Roads & Streets	2,134
Legal	702
Fire Protection Inspections	627
Maintenance Building – Repairs & Maintenance	380
Ball Park – Repairs & Maintenance	135
TOTAL EXPENSES	\$ 679,593
NET INCOME (LOSS)	(\$300,118)
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	5,868,644
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	\$ 5,568,525



Capital Upgrades

- Subset of Balance Sheet on **March 31, 2013**

BALANCE SHEET DETAIL at March 31, 2013		
Computer Hardware (Server, Workstations)		13,117
Computer Software		36,240
Network modernization and upgrades (WIFI, new cabling, server work)		4,769
New website / information management system		10,000
Tax Administration software		2,000
Rural signage on houses and buildings + bilingual stop signs		3,693
Administration building (exterior/drainage)	To be reimbursed in 2013	48,462
Health Centre Building	Applied to HC/FNHA for reimbursement	44,895
Health Centre Parking/Drainage	Applied to HC/FNHA for reimbursement	35,702
Eva Joseph Family Centre	Addition of new classroom - 70% funded by College of the Rockies	131,039
Arbour at Lakeshore Campground	Construction only - 70% funded by College of the Rockies	58,165
Central Area Water System	Upgrades and completion of warranty repairs - to be reimbursed by AANDC	59,421
Equipment and tools	Brush saw	700
TOTAL before reimbursements		\$ 477,503



Land Management – Income Statement Year Ended March 31, 2013

INCOME		
AANDC – Reserve Land and Environmental Management Program		113,895
Fish and Wildlife Compensation Program		34,500
Union of BC Municipalities – First Nation Emergency Services Society		9,000
TOTAL INCOME		\$ 157,395
EXPENSES		
Salaries and benefits – Land Management		54,037
Land Surveying – On Reserve		14,398
Portion of overhead expenses		10,142
UBCM/FNESS Contractor (NUPQU)		9,250
Travel – Land Management Meetings and Conferences		2,336
FWCP: Wildlife Habitat Restoration Project – WAGES	38,517	
FWCP: Employee Protective Gear	2,607	
FWCP: Equipment, supplies, materials, travel	2,649	44,594
FWCP: Archaeologist Fees	820	
Woodcutting and LSRC Project – WAGES	21,046	
Woodcutting & LSRC Project – Overhead expenses	3,200	30,343
Woodcutting and LSRC Project – Firewood Storage	2,760	
Woodcutting and LSRC Project – Contracting	2,450	
TOTAL EXPENSES		\$ 165,101
NET INCOME (LOSS)		(\$ 7,706)
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR		(37,980)
PRIOR YEAR ADJUSTMENT		7,856
ACCUMULATED SURPLUS (DEFICIT), RESTATED		(30,124)
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR		(\$ 37,829)



Health Programs – Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME- Programs & Services	
Health Canada – Community Health Rep and Home/Community Care Wages (KNC)	148,415
Health Canada – Patient Travel (AFN)	38,834
Health Canada – Brighter Futures / Healthy Communities (KNC)	19,732
Health Canada – Administration (KNC)	10,854
Health Canada – Water Quality Monitoring Program (AFN)	8,495
Health Canada – Transportation (KNC)	5,738
Health Canada – Home and Community Care Program Staff Travel (KNC)	5,000
Health Canada – Prenatal Nutrition and Diabetes Programs (KNC)	4,500
Health Canada – Medical supplies (KNC)	1,938
Health Canada – Staff Training (KNC)	1,000
TOTAL INCOME	\$ 244,046

INCOME – Akisqnuq Health Centre (Capital Funds)	
Health Canada – Building operations and maintenance (KNC)	8,495
Ktunaxa–Kinbasket Child and Family Services Society – Rent	21,000
TOTAL INCOME	\$ 29,200

Total Income HEALTH	\$ 273,246
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(AFN) Health Canada – Akisqnuq First Nation: Contribution Agreement #PA090003
 (KNC) Health Canada – Ktunaxa Nation Council (Delegation Agreement with Akisqnuq First Nation):
 Contribution Agreement #PA1000009–TRN



Health Programs – Income Statement Year Ended **March 31, 2013** (DRAFT)

EXPENSES – HEALTH PROGRAMS AND SERVICES	
Salaries and benefits – Community Health Rep and Home/Community Care Workers	144,676
Patient Travel	26,589
Overhead expenses	20,731
Brighter Futures and Healthy Communities	11,781
Contractors – Water Quality Monitoring	8,668
Office supplies, equipment, photocopier	7,865
Diabetes and Prenatal Programs	6,500
Insurance	6,000
Staff training	5,435
Non-insured health benefits and costs	1,479
Medical supplies	1,044
TOTAL EXPENSES HEALTH PROGRAMS AND SERVICES	\$ 240,768
EXPENSES – AKISQNUK HEALTH CENTRE	
Utilities – telephone, electricity, propane, security	10,112
Building maintenance services, supplies	3,475
Janitorial wages	2,175
TOTAL EXPENSES – AKISQNUK HEALTH CENTRE	\$ 15,763
TOTAL ALL HEALTH EXPENSES	\$256,531
NET INCOME (LOSS)	
	\$ 16,716
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	139,501
PRIOR YEAR ADJUSTMENT	3,479
ACCUMULATED SURPLUS (DEFICIT), RESTATED	142,977
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	\$ 159,692



Social Development – Income Statement Year Ended March 31, 2013 (DRAFT)

INCOME	
AANDC – Basic Needs	37,732
AANDC – Service Delivery (Income Assistance + Assisted Living)	36,335
AANDC – National Child Benefit Re-Investment Program	25,663
AANDC – Special Needs	6,625
AANDC – Child Out of Parental Home Allowance	4,832
AANDC – Social Assistance for Employment (TESI, Active Measures)	2,896
AANDC – Family Violence Prevention Programs	2,590
Travel Support – Naut’sa Mawt Tribal Council	913
TOTAL INCOME	\$ 117,586
EXPENSES	
Income Assistance – Basic	37,957
National Child Benefit Re-Investment Program	26,604
Salaries and benefits	24,180
Overhead expenses	9,639
Income Assistance – Shelter	6,843
Income Assistance – Special Needs	5,085
Social Assistance for Employment	2,994
Child Out of Parental Home Allowance	2,832
Staff Travel – Meetings and Conferences	2,713
Family Violence Prevention Programs	710
TOTAL EXPENSES	\$ 119,557
NET INCOME (LOSS)	(\$ 1,970)
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	(\$2,493)
PRIOR YEAR ADJUSTMENT	17,340
ACCUMULATED SURPLUS (DEFICIT), RESTATED	14,845
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	\$ 12,877



Education – Income Statement Year Ended March 31, 2013 (DRAFT)

INCOME		
AANDC – Tuition Agreements		115,664
AANDC – Post-Secondary Student Support Program		110,956
AANDC – Ancillary, Comprehensive Education, Financial Support, Guidance Counselling		8,915
First Nations Education Steering Committee – New Path, NRT and Science/Technology		4,381
Reimbursements		4,832
UBC Mentoring Program/Learning Centre		3,375
Sale of computers		750
TOTAL INCOME		\$ 247,463
EXPENSES		
School District No. 6 – Tuition Agreements		158,237
Post-Secondary Education – Tuition		58,529
Post-Secondary Education – Living Allowances and School Supplies		55,561
Salaries and benefits		43,142
First Nations Steering Committee – Programs		8,144
Staff Travel – Meetings and Conferences		6,623
Overhead expenses		5,906
Skills Link – Accommodations, Honoraria, Meals, Transportation		2,670
Elementary/Secondary School Student Contributions		1,994
Secondary School Graduation Bonuses		1,250
Learning Centre – Equipment Purchase		404
TOTAL EXPENSES		\$ 342,460
Plus Internal transfers and contributions from FIRST NATION GST		94,997
NET INCOME (DEFICIT)		0
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR		(4,039)
PRIOR YEAR ADJUSTMENT		35,659
ACCUMULATED SURPLUS (DEFICIT), RESTATED		31,620
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR		\$ 36,866



Taxation

- Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME		
Tax INCOME - Indian Beach Estates & Lakeshore Resort and Campground		330,854
Bank Interest Income		3,558
First Nation Tax Commission Reimbursement		956
Income - Other		25
TOTAL INCOME		\$ 336,193
EXPENSES		
Regional District of East Kootenay - Contract for Service		68,296
Salaries and benefits		29,818
Overhead Expenses		9,804
Consultants		6,500
Municipal Property Assessments		4,031
Professional development & staff travel		1,463
Legal fees		1,333
Interest and bank charges		82
TOTAL EXPENSES		\$ 121,326
Less internal transfers and contributions to ADMINISTRATION		(86,454)
Less internal transfers and contributions to GOVERNANCE		(57,401)
Less internal transfers and contributions to CULTURE		(5,000)
NET INCOME (DEFICIT)		66,013
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR		1,361,295
PRIOR YEAR ADJUSTMENT		(\$71,263)
ACCUMULATED SURPLUS (DEFICIT), RESTATED		1,290,033
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR		\$ 1,356,046



Lakeshore Resort & Campground

Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME		
Bank Interest Income		298
TOTAL INCOME		\$ 298
EXPENSES		
Salaries and benefits		15,190
Insurance		6,000
Overhead expenses		2,379
Repairs and maintenance		1,728
Advertising and promotions		1,521
Interest and bank charges		945
Professional development and travel		769
Utilities – BC Hydro and telephone		738
Office supplies		65
TOTAL EXPENSES		\$ 29,326
NET INCOME (DEFICIT)		(\$ 29,028)
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR		(11,800)
PRIOR YEAR ADJUSTMENT		11,800
ACCUMULATED SURPLUS (DEFICIT), RESTATED		-356,174
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR		(\$ 29,028)



Business – Income Statement Year Ended March 31, 2013 (DRAFT)

INCOME	
Nupqu Development Corporation – INCOMEs from NRFL A81369	126,365
KNC Lands and Resources Stewardship Program Office – Rent	11,340
Band Hall & Room – Rent	100
TOTAL INCOME	\$ 137,804
Less internal transfers and contributions to Governance	(\$55,000)

EXPENSES	
	0
NET INCOME (DEFICIT)	\$ 82,805
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	0
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	\$ 82,805



Culture and Language –

Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME	
TOTAL INCOME	\$ 0
EXPENSES	
Donations – General	22,430
Christmas Bonus	7,500
Elders’ Gathering	5,166
Overhead Expenses	3,464
Culture program – supplies	1,071
Elders’ firewood program and delivery	668
Total expenses	\$ 42,867
Net INCOME (deficit) before transfers	(\$42,867)
Internal transfer to cover deficit – from Taxation	5,000
Internal transfer to cover deficit – from First Nation GST	37,867
NET INCOME (DEFICIT)	(\$ 0)
ACCUMULATED SURPLUS (DEFICIT), BEGINNING OF YEAR	0
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	0



Housing Program

Income Statement Year Ended **March 31, 2013 (DRAFT)**

INCOME	
Rent Income	30,000
Interest Income	24
TOTAL INCOME	\$ 30,024
EXPENSES	
Salaries and benefits	39,027
Insurance	18,000
Repairs and maintenance (exterior)	7,042
Chimney cleaning	6,740
Overhead expenses	6,728
Bad debts	4,500
Travel staff	1,213
Total expenses	\$ 83,250
NET INCOME (DEFICIT)	
	(\$ 53,227)
ACCUMULATED SURPLUS (DEFICIT), AS PREVIOUSLY STATED	(61,660)
PRIOR YEAR ADJUSTMENT	239,476
ACCUMULATED SURPLUS (DEFICIT), RESTATED	177,816
ACCUMULATED SURPLUS (DEFICIT), END OF YEAR	124,590

