

Council Meeting
Wednesday August 18th, 2021
Toquaht Boardroom
AGENDA

<https://us02web.zoom.us/j/82875249950?pwd=MkFZZEdJN2xRTzhMchQxMkpQSk5sZz09>

Meeting ID: 828 7524 9950

Passcode: 902386

Start time: 5:00 p.m.

Guest:

Convening the meeting

Adoption of Agenda

Approval of minutes for July 28, 2021

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STARTS CM00554

REGULAR BUSINESS

1) PETITIONS, DELEGATIONS & PRESENTATIONS

2) CORRESPONDENCE FOR ACTION

3) CORRESPONDENCE FOR INFORMATION

a) ACRD Bulletins May, June & July, 2021

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b) Qacca Settlement Trust financial statements period ended 31/03/2021

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c) Qacca Settlement Trust Minutes Feb 10, 2021 & March 24, 2021

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d) Qacca Settlement Trust Annual Report December 31, 2020

Pg 14

DRAFT WORDING

THAT Council resolve to receive the following agenda items.

a) ACRD Bulletins May, June & July, 2021

b) Qacca Settlement Trust financial statements period ended 31/03/2021

c) Qacca Settlement Trust Minutes Feb 10, 2021 & March 24, 2021

d) Qacca Settlement Trust Annual Report December 31, 2020

4) REQUEST FOR DECISION AND LEGISLATION

5) REPORTS

a) Staff Reports

Toquaht Council

Wednesday, July 28, 2021

Toquaht Boardroom

DRAFT Meeting Minutes

Present:

Call In: Anne Mack, Kirsten Johnsen, Naomi Mack, Kevin Mack

Absent: Noah Plonka

Guest: Robyn Rea

Chair: Kirsten Johnsen

Recorder: Naomi Mack

Quorum was present throughout the meeting

Convened 5pm

Agenda adopted by consensus

Minutes from May 18, 2021 approved by consensus

STARTS: CM00553

Agenda

1) REQUEST FOR DECISION AND LEGISLATION

a) Toquaht Nation audited financial statements dated March 31, 2021

CM00553 MOVED: Anne Mack SECONDED: Naomi Mack

THAT Council resolve to accept the finance committee's recommendations for approval of the audited financial statements dated March 31, 2021 and recommend them to Council as presented by John Nelson form RHN

YES: 4

NO: 0

Motion Carried

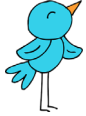
Adjourned 5:06pm

Minutes prepared by Naomi Mack

Chairperson

Law Clerk

Date



Highlights from the Alberni-Clayoquot Regional District (ACRD) Board of Directors' Meetings - May 2021



MAY 12TH MEETING

BYLAW R1029-4 AMENDMENT OF ALBERNI VALLEY LANDFILL TIPPING FEE AND REGULATION AMENDMENT

The Board approved Bylaw R1029-4, amending the fees at the Alberni Valley Landfill including a new fee for the disposal of Organics at \$115/tonne; an increased rate for Commercial Mixed Recyclables and Cardboard at \$350/tonne; and a reduced rate for the minimum charge for Asbestos Containing Materials at \$25. Visit www.acrd.bc.ca to view the entire bylaw.

LONG BEACH AIRPORT (LBA) LEASE

The Board approved a 3-year lease with Benjamin Boulton at the LBA for a Marine Plastic Reuse Centre with the goal of reusing, repurposing, and recycling recovered marine plastics. Phase 1 will focus on reuse of materials for the creation of value-added consumer goods such as hanging flower baskets made from dragger balls. Phases 2 and 3 will add technology and infrastructure to recycle and remold recovered materials into consumer materials and products to be utilized locally.

HEALTHY WATERSHEDS INITIATIVE GRANT FUNDING

The Board approved the proposed grant agreement between the Healthy Watersheds Initiative and the ACRD for \$40,000 for the Bridge Replacement on Log Train Trail at Platzer Creek. With this contribution a replacement aluminum span bridge structure will be fabricated and installed within the fisheries regional timing window for instream works (August 15 – September 15) 2021.

MAY 26TH MEETING

ACRD OPEN AND ELECTRONIC MEETINGS – COVID-19 PANDEMIC & MUNICIPAL AFFAIRS STATUTES AMENDMENT ACT, 2021

Regional District Board and Committee meetings will continue to be held virtually until August 26, 2021. Open meetings will continue to be conducted via Zoom videoconferencing and livestreamed on the ACRD website. The public have several ways to participate in ACRD meetings. Visit the ACRD website for more details at www.acrd.bc.ca

On May 13, 2021, Minister Josie Osborne introduced legislation (Bill 10) to provide a necessary transition and continuity for local government matters which are currently covered under various Ministerial Orders that are part of the COVID-19 Related Measures Act. These legislative changes will provide municipalities and regional districts with new permanent authorities, such as enabling them to hold virtual and hybrid meetings and public hearings in addition to in-person meetings.

ACRD BUILDING BYLAW PS1011

The Board gave third reading and adoption to Bylaw PS1011, providing updated building regulations in the region and improving efficiencies in the delivery of the building inspection service. Updates include a revised fee schedule, new \$100 application deposit fee, and exemption for certain farm buildings. The full list of updates can be found online at www.acrd.bc.ca/building-inspection

Board of Directors

Chair: John Jack
(Huu-ay-aht First Nation)

Vice-Chair: John McNabb
(Electoral Area "E"
Beaver Creek)

Director Bob Beckett
(Electoral Area "A"
Bamfield)

Director Tanya Shannon
(Electoral Area "B"
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Director Kel Roberts
(Electoral Area "C"
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(Electoral Area "D"
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Director Dianne Bodnar
(Electoral Area "F"
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Councillor Tom Stere
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Councillor Rachelle Cole
(District of Ucluelet)

Councillor Kirsten Johnsen
(Toquaht Nation)

Councillor Wilfred Cootes
(Uchucklesaht Tribe
Government)

Councillor Alan McCarthy
(Yuutu?i?ath Government)

ACRD Office Hours

Open to the public
8am-4:30pm Monday-
Friday.

Capacity is limited, so
please reach out to
staff via phone or
email if possible.

Please hand sanitize
and wear a mask upon
entry to the office and
maintain 2m physical
distance from others.

UPCOMING MEETINGS – input on upcoming meetings may be emailed to: responses@acrd.bc.ca

West Coast Committee – June 2nd, 10:00 am, via Zoom

Board of Directors – June 9th, 1:30 pm, followed by the **Regional Hospital District**; via Zoom

Board of Directors – June 23rd, 1:30 pm; via Zoom

This is not the official minutes, but an information report summarizing the Regular Board of Directors Meeting. For more information visit the ACRD Website at www.acrd.bc.ca or contact the General Manager of Administrative Services at 250-720-2706 or e-mail wthomson@acrd.bc.ca.



Highlights from the Alberni-Clayoquot Regional District (ACRD) Board of Directors' Meetings - June 2021



JUNE 9TH MEETING

MOMENT OF SILENCE

The Board of Directors acknowledged the passing of Sarah Robinson and of the unmarked graves at the Kamloops Indian Residential School and conducted a moment of silence.

INTRODUCTION – NEW ACRD EMPLOYEE

Teri Fong, Chief Financial Officer introduced new employee Shane Koren, Assistant Accountant with the Regional District.

2021 UBCM CONVENTION & MINISTER MEETINGS

Due to the COVID-19 Pandemic, the 2021 Union of British Columbia Municipalities (UBCM) Convention will once again be held virtually, September 14th to 19th. The Board will request several meetings with Cabinet Ministers in conjunction with the Conference respecting issues/concerns impacting communities in the region. For more information on UBCM, including their convention, visit <https://www.ubcm.ca/>

VISUAL AIR QUALITY MONITORING STATION

The Board will enter into an agreement with the Ministry of Environment and Climate Change Strategy for a Visual Air Quality Monitoring Station at the Alberni Valley Landfill for a 10-year term beginning in July. This agreement will enable a camera to be installed atop the water reservoir at the Alberni Valley Landfill (AVL). The camera will be pointed towards the City of Port Alberni and will be an effective tool in capturing the visual impact of pollutants specific sources.

JUNE 23RD MEETING

DELEGATIONS

Inspector Rochette, Officer in Charge, Port Alberni RCMP Detachment regarding Body Worn Cameras. Insp. Rochette provided an overview and spoke to the benefits of the RCMP Body Worn Camera project. The phased roll out plan will start with selected communities in the Fall of 2021.

INTRODUCTION – NEW ACRD EMPLOYEE

The General Manager of Community Services introduced new employee Paulo Eichelberger, Solid Waste Manager with the Regional District.

LOCAL GOVERNMENT UPDATE ON CURRENT RULES FOR BOARD MEETINGS

The Province provided an update to local governments on the current rules for council and board meetings, highlighting the gradual shift to operations that will take place over the next weeks and months – in particular, for in-person board/committee meetings. Regional District staff will come back with options for consideration by the Board at the July 28th meeting for safely holding in-person Board/Committee meetings and public hearings following further direction from the Province respecting the four-step COVID restart plan.

2020 ACRD STATEMENT OF FINANCIAL INFORMATION (SOFI)

The Board approved the 2020 SOFI Report which includes the audited financial statements, schedules for guarantees, indemnity agreements, remuneration and expenses and suppliers of goods and services. The report can be viewed on the ACRD website at <https://www.acrd.bc.ca/sofi>

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Government)

Councillor Alan McCarthy
(Yuutu?i?ath Government)

SPROAT LAKE MARINE PATROL

The SLMP will be out around Sproat Lake again this summer to promote public awareness and safe boating practices. For info in Boating Safety go to:

<https://www.tc.gc.ca/eng/marinesafety/debs-obs-menu-1362.htm>

UPCOMING MEETINGS – input on upcoming meetings may be emailed to: responses@acrd.bc.ca

AVRA Advisory Committee – July 13th, 1:30 pm; via Zoom

AV & Bamfield Services Committee joined by Port Alberni City Council, Tseshaht & Hupacasath First Nations regarding next steps Aquatic Centre replacement – July 21st, 1:30 pm; via Zoom

Board of Directors – July 28th, 1:30 pm, followed by the **Regional Hospital District**; via Zoom

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Highlights from the Alberni-Clayoquot Regional District (ACRD) Board of Directors' Meeting - July 2021



JULY 28TH MEETING

MINUTE OF SILENCE

The Board of Directors conducted a minute of silence in honour of Captain Rob Favel who passed away on July 1, 2021. Captain Favel served on the Beaver Creek Volunteer Fire Department for 28 years.

DELEGATION

Tawney Lem, Executive Director, West Coast Aquatic. Ms. Lem provided an overview of West Coast Aquatic and the refresh of their governance board. She also discussed the Blue Economy Strategy and local government input into the Strategy. Her presentation can be viewed on our website at www.acrd.bc.ca/events/28-7-2021/

BOARD & COMMITTEE MEETINGS

In-person/Hybrid Meetings: Following Step 3 of the COVID-19 Restart Plan, Regional District staff have been instructed to prepare for returning to in-person/hybrid board & committee meetings and public hearings in September 2021. Once arrangements are finalized, information will be posted on the Regional District website.

Electronic Meetings: On September 29th, the Provincial Government will amend legislation to permanently allow local governments to hold electronic board and committee meetings and public hearings, if they so wish. Regional District staff have been instructed to make amendments to their procedures bylaw to allow the option of holding electronic meetings. Regional District staff will bring an amendment to the procedure's bylaw for consideration by the Board at the September 8th meeting.

SPROAT LAKE VOLUNTEER FIRE DEPARTMENT (SLVFD) - DECOMMISSIONING FIRE HALL #2 FABER ROAD

The Board approved the SLVFD Fire Hall Assessment report prepared by Dave Mitchell & Associates Ltd and will be moving to a two-hall model from the current three-hall model for the SLVFD, while continuing to meet or exceed the Dwelling Protection Grade rating from the Fire Underwriters thereby not affecting coverage that the residential fire protection rating is based. Fire Hall #2 on Faber Road will be retained for training and storage until the end of its useful life. Visit the ACRD website at www.acrd.bc.ca to read the full press release including a link to the report by Dave Mitchell and Associates Ltd.

BYLAW R1035 ALBERNI VALLEY REGIONAL AIRPORT FEES AND CHARGES

The Board adopted Bylaw R1035 to establish a funding mechanism to support upcoming infrastructure improvement projects at the Alberni Valley Regional Airport (AVRA). This bylaw will come into effect on September 1, 2021 and can be viewed on our website <https://www.acrd.bc.ca/bylaws>

LETTER OF SUPPORT – TSESHAHT FIRST NATION GRANT SUBMISSION

The Board of Directors will forward a letter to the Tseshaht First Nation supporting their submission to Canada's Green & Inclusive Community Buildings Fund to assist in replacing the two remaining Alberni Indian Residential School buildings.

UPCOMING MEETINGS – input on upcoming meetings may be emailed to: responses@acrd.bc.ca
West Coast Committee – August 24th, 1:30 pm; via Zoom
Committee of the Whole– August 25th, 10:00 am; via Zoom
Board of Directors – August 25th, 1:30 pm, followed by the **Regional Hospital District**; via Zoom

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Qacca Settlement Trust
Comparative Income Statement - period ended 31/03/2021

(Prepared for Management Purposes Only)

	Actual		
REVENUE			
Investment Revenue			
Investment income	\$ 261,819.03		
Interest income	27,216.44		
Gain on dispositions	501,977.10		
Exchange gain (loss)	(23,641.50)		
Total Investment Revenue	<u>767,371.07</u>		
TOTAL REVENUE	<u>767,371.07</u>		
		Annual	Budget
EXPENSE		Budget	Remaining
General & Administrative Expenses			
Audit	0.00	4,925.00	100.0%
Advisory & administration services	3,341.10	11,340.00	70.5%
Investment management fees	45,586.10	174,614.00	73.9%
Insurance	5,355.00	5,005.00	-7.0%
Interest & bank charges	0.00	130.00	100.0%
Legal and professional services	0.00	12,500.00	100.0%
Office supplies	0.00	300.00	100.0%
Workshops & training	0.00	1,500.00	100.0%
Total General & Admin. Expenses	<u>54,282.20</u>	<u>210,314.00</u>	<u>74.2%</u>
TOTAL EXPENSE	<u>54,282.20</u>	<u>210,314.00</u>	<u>74.2%</u>
NET INCOME	<u>\$ 713,088.87</u>		

Qacca Settlement Trust**Balance Sheet As at 31/03/2021***(Prepared for Management Purposes Only)***ASSETS**

Chequing account	\$ 66,088.02
Investments - KCFN	24,373,528.07
Investments - Toquaht	7,562,588.06
Investments - Uchucklesaht	8,109,447.03
Loans - KCFN	3,502,128.75
Prepaid expenses	858.60
	<hr/>

TOTAL ASSETS

43,614,638.53

LIABILITIES

Accounts payable	53,927.20
	<hr/>

EQUITY**Trust Equity**

Equity - previous year	42,847,622.46
Distributions to Nations	-
Contributions from Nations	-
Current earnings (loss)	713,088.87
	<hr/>

Total Equity

43,560,711.33

TOTAL LIABILITIES & EQUITY

\$ 43,614,638.53

FMV of**Investments**

26,919,538.47
8,345,422.12
9,021,543.64

	KCFN	TN	UT
	\$ 27,465,313.53	\$ 7,425,840.51	\$ 7,956,468.42
	440,317.57	128,577.82	144,193.48
	<hr/>	<hr/>	<hr/>
	27,905,631.10	7,554,418.33	8,100,661.90

**Qacca Settlement Trust
Minutes of Trustee Meeting**

Meeting Date: February 10, 2021

Start Time: 9:30 a.m.

Location: Canet & Co. Office or (via teleconference)

Attendees:	Carla Halvorsen, trustee	Nicole Nicolaye, trustee
	Gary Johnsen, trustee	Kelly Johnsen, trustee
	Cynthia Blackstone, trustee	Eli Horton, advisor
	Daren Atkinson, LW advisor	

Absent: Scott Coulson, trustee

Chair: Eli Horton

Meeting called to order at 9:33 am

1. Adoption of agenda

Motion to adopt the agenda.

Moved by Cynthia, seconded by Carla

Motion carried

2. Approval of minutes of trustee meetings

Motion to approve the minutes of the November 25, 2020 trustee meeting, as previously distributed and approved via email.

Moved by Cynthia, seconded by Kelly

Motion carried

3. Discussion on US withholding tax

Daren reviewed with the trustees the potential to recover US withholding tax and to be exempt in some cases going forward. A tax lawyer would be engaged on a contingency basis to complete the necessary paperwork for each Nation. The trustees agreed that it makes sense to pursue. Daren will follow up as necessary to get the process started.

4. Review of December 31, 2020 Leith Wheeler quarterly investment report

Daren Atkinson distributed and reviewed a presentation of the investment portfolio results for the fourth quarter of 2020.

Motion to receive and file the December 31, 2020 quarterly investment report.

Moved by Gary, seconded by Cynthia

Motion carried

5. Review of December 31, 2020 internal quarterly financial statements

Motion to approve the December 31, 2020 quarterly internal financial statements reviewed by the trustees and to direct that the approved statements be forwarded to the legislative clerks of each Nation in accordance with the trustees' reporting requirements.

Moved by Carla, seconded by Cynthia

Motion carried

6. Preparation for audit of the trust's 2020 financial statements

The trustees discussed preparations for the audit of the 2020 financial statements including the need to arrange a trustee meeting when the audit is complete.

Motion to authorize any of the trustees to execute the engagement letter, bank confirmation and Leith Wheeler investment confirmation as required by the trust's auditors.

Moved by Kelly, seconded by Carla

Motion carried

7. Drafting of the 2020 annual report

Motion to direct Eli Horton to prepare the initial draft of the 2020 annual report for circulation to the trustees.

Moved by Carla, seconded by Gary

Motion carried

8. Renewal of trustee liability insurance coverage

Insurance renewal details were not available at the time of the meeting.

Motion to approve insurance renewal and payment of annual premium via email once the information becomes available.

Moved by Carla, seconded by Nicole

Motion carried

9. Approval of Canet invoice – December 2020

Motion to authorize invoice as distributed

Moved by Gary, seconded by Carla

Motion carried

**Qacca Settlement Trust
Minutes of Trustee Meeting**

Meeting Date: February 10, 2021

10. Authorize transfer of \$15,000 from the investment portfolio to the Trust's bank for operating expenses

Motion to authorize the execution of a request to Leith Wheeler to transfer \$15,000.00 from the investment portfolios to the trust's bank account to cover future trust operating expenses

Moved by Kelly, seconded by Carla

Motion carried



11. Adjournment

Motion to adjourn.

Moved by Carla, seconded by Nicole

Motion carried

Meeting adjourned at 10:18 am

Minutes approved and certified as a true copy:		
	Carla Halvorsen	Feb 17/21
Trustee Signature	Name	Date
	Kelly Jonker	Feb 17/21
Trustee Signature	Name	Date

**Qacca Settlement Trust
Minutes of Trustee Meeting**

Meeting Date: **March 24, 2021**

Start Time: 9:30 a.m.

Location: Canet & Co. Office or (via teleconference)

Attendees:	Carla Halvorsen, trustee	Kelly Johnsen, trustee
	Gary Johnsen, trustee	Cynthia Blackstone, trustee
	Scott Coulson, trustee	Nicole Nicolaye, trustee
	Gail Magee, auditor	Mike Jang, auditor
	Eli Horton, advisor	

Chair: Eli Horton

Meeting called to order at 9:35 am

1. Adoption of agenda

Motion to adopt the agenda.

Moved by Carla, seconded by Scott

Motion carried

2. Review of 2020 audited financial statements and 2020 T3 trust income tax return

Mike Jang and Gail Magee of Sabo, Jang & Co. reviewed with the trustees the audited financial statements for the year ended December 31, 2020.

Motion to:

Approve and sign representation letter

Approve and sign engagement letter

Approve, sign and forward to the Legislatures the trust's audited financial statements for the year ended December 31, 2020

Approve, sign and authorize Gail Magee to file the trust's T3 trust income tax return for the year ended December 31, 2020 with Canada Revenue Agency.

Moved by Scott, seconded by Carla

Motion carried

3. Approval of minutes of trustee meetings

Motion to approve the minutes of the February 10, 2021 trustee meeting, as previously distributed and approved via email.

Moved by Gary, seconded by Nicole

Motion carried

4. 2020 annual report to Legislatures

Motion to approve and forward the final report to the legislatures as required in 5.2(f) of the Trust Agreement.

Moved by Scott, seconded by Cynthia

Motion carried



5. Adjournment

Motion to adjourn.

Moved by Nicole, seconded by Scott

Motion carried

Meeting adjourned at 9:55 am

Minutes approved and certified as a true copy:		
	Carla Halvorsen	March 25, 2021
Trustee Signature	Name	Date
	Kelly Johnson	March 25, 2021
Trustee Signature	Name	Date

Qacá Settlement Trust

Annual Report

December 31, 2020

Prepared May 30, 2021

Qacá Settlement Trust

Annual Report

December 31, 2020

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PREFACE

This annual report has been prepared by the trustees of the Qacá Settlement Trust to inform the Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations, Toquaht Nation and Uchucklesaht Tribe of the activities and results of the operations of the Trust for the year ended December 31, 2020.

WHAT IS A TRUST?

A trust is a relationship created to hold title to property for the benefit of the beneficiaries. There are three parties involved in the creation of a trust:

Settlor – This is the person who sets up or creates a trust. The three Nations selected Gary Yabsley, Maa-nulth Lead Negotiator at the time, as the settlor of the Trust. The role of the settlor is complete once the Trust is created.

Trustees – The trustees control the Trust and are responsible for managing the Trust in accordance with the terms of the Trust agreement and common law related to trusts.

Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations, Toquaht Nation and Uchucklesaht Tribe have each appointed two trustees resulting in a total of six trustees.

Beneficiaries – These are the persons or entities intended to benefit from the Trust. The beneficiaries of the Trust are the Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations, Toquaht Nation and Uchucklesaht Tribe.

WHAT IS THE TRUST AGREEMENT?

The trust agreement is the document that creates the Trust and sets out the terms and conditions of the operation of the Trust. The trust agreement sets out:

- the purpose of the Trust,
- the duties, powers, responsibilities, appointment and removal of trustees,
- the beneficiaries,
- how trust assets are to be managed,
- how trust assets are to be distributed to beneficiaries, and
- termination or wind-up of the Trust.

CREATION OF THE TRUST

The governments of Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations, Toquaht Nation and Uchucklesaht Tribe determined that it would be beneficial and cost effective to participate together in a single settlement trust. The governments of the three Nations created the Trust as part of the preparations for the implementation of the treaty which came into effect on April 1, 2011. The trust agreement was finalized and executed as of March 23, 2011.

PURPOSE OF THE TRUST

The purpose of the Trust is to receive and invest contributions of eligible treaty payments from the three Nations. Each Nation may contribute to the Trust all or part of capital transfer and resource revenue sharing amounts paid under the treaty.

Amounts contributed to the Trust are to be held, protected and nurtured for the benefit of the Trust beneficiaries. Trust funds, which are tracked

separately by Nation, are intended to be used for community benefits based on priorities determined by the contributing Nation's government.

TRUSTEES

The trust agreement provides that each Nation has the authority to appoint two trustees. The current trustees appointed by the Nations are:

Ka:'yu:'k't'h'/Che:k'tles7et'h' Nicole Nicolaye, Cynthia Blackstone

Toquaht Gary Johnsen, Kelly Johnsen

Uchucklesaht Scott Coulson, Carla Halvorsen

The trustees are obligated to carry out their duties as provided in the Trust agreement and to ensure that the purposes for which the Trust was created are being met.

2020 OBJECTIVES

The primary objectives established by the trustees for the ninth year of operations were:

- Prepare and make available to Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations, Toquaht Nation and Uchucklesaht Tribe a copy of the Trust's audited financial statements and annual report for the fiscal period ending December 31, 2020,
- Monitor the performance of Leith Wheeler Investment Counsel Ltd. (Leith Wheeler), the firm responsible for managing the Trust's investment portfolio,
- Monitor the Trust's administrative policies and procedures to ensure financial and administrative activities are conducted professionally and properly documented.

The objectives for the ninth year have been accomplished. The trustees will continue to look for opportunities to refine and improve operations.

2020 ACTIVITIES

Monitoring of the Investment Manager

The trustees monitor Leith Wheeler's performance in managing the investment portfolio. At a minimum monitoring includes:

- Reviewing monthly summary portfolio statements provided by Leith Wheeler,
- Reviewing, at a trustee meeting, detailed quarterly reports provided by Leith Wheeler,
- Having Leith Wheeler attend at least one trustee meeting to review performance and discuss economic forecasts

Trustee Meetings

The trustees conducted business at six meetings during 2020. Minutes of trustee meetings are provided to the Legislature of each of the Nations.

Trust Funds

During 2020 the Trust received contributions of capital transfers and resource revenue sharing funds from the three Nations of \$4,953,829. With the exception of cash required for the Trust's operating expenses the balance of the funds held by the Trust have been transferred to the Trust's investment portfolio managed by Leith Wheeler.

INVESTMENT PERFORMANCE

The investment portfolio being managed by Leith Wheeler is designed to protect and grow the capital of the Trust over the long-term and to produce a reasonable annual income.

The investment policy adopted by the Trust recognizes that the capital value of the Trust will move up and down in the short-term. The trustees monitor the investment portfolio on a monthly basis. Short-term fluctuations in the value of the portfolio are noted however the performance of the investment manager will be judged based on the long-term results.

The following comment has been provided by Daren Atkinson, Vice President, Leith Wheeler:

While COVID-19 is far from over, it feels good to write to you in a new year with a far more optimistic set of circumstances than in the last few quarters. Closing the books on 2020 feels like a milestone in and of itself. A time to reflect on the year, as well as look forward to the next few years as we emerge from the pandemic.

2020 truly was an unprecedented year for financial markets. When the pandemic took hold, we experienced the fastest bear market decline in stocks on record. Looking back on that time now, we made two important decisions early on, knowing that we would eventually emerge from the pandemic on the other side. We added aggressively to stocks in late March, when we were finding opportunities we have not seen since the financial crisis. We also knew that by adding to our favorite companies, selling holdings that could be problematic and replacing with other bargains, your portfolio would benefit over time. As markets recovered throughout 2020, your portfolio rebounded very strongly and ended up 9.0% on the year.

While 2020 will go down as one for the history books, there are positive signs for the continued economic recovery looking to 2021 and beyond. As the rollout of vaccines continues, and we get closer to a return to normal, it will be positive for economic growth and corporate profits. Central bank policy continues to be supportive as the Bank of Canada, along with the US Federal Reserve, indicated their expectation to keep short-term interest rates near zero. Both have also indicated their intention to maintain the asset purchase programs over the recuperation phase of the economy. This should be supportive of stocks, although some of this optimism has already priced in. We remain focused on business fundamentals, owning quality companies that we expect will deliver strong returns over the long term.

FINANCIAL ACTIVITIES

Significant financial results from the audited financial statements of the Trust for the period ended December 31, 2020 are:

Cost of investment portfolio	\$ 39,305,771
Add: unrealized gain (loss) in market value **	<u>3,609,743</u>
Market value at December 31, 2020	\$ 42,915,514

** Unrealized gains (losses) are due to fluctuations in market value of investments held in the portfolio.

Investment income and gains on sales	\$ 1,710,729
Operating expenses	<u>175,519</u>
Excess of revenue over expenses	\$ 1,535,210

AUDITED FINANCIAL STATEMENTS

Attached to this report are the Trust's audited financial statements for the period ended December 31, 2020.

QACCA SETTLEMENT TRUST

FINANCIAL STATEMENTS

December 31, 2020

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SABO, JANG & CO. LTD.

(A Professional Corporation)

Chartered Professional Accountants

GREG K. SABO, CPA, CGA

MICHAEL JANG, CPA, CGA, CAFM

INDEPENDENT AUDITOR'S REPORT

To the Members of Qacca Settlement Trust

Opinion

We have audited the financial statements of Qacca Settlement Trust, which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Qacca Settlement Trust as at December 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1(a) to the financial statements, which describes the basis of accounting. The financial statements are prepared for the purposes of the Trustees' oversight of Qacca Settlement Trust and its financial performance. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Qacca Settlement Trust, the Trustees of Qacca Settlement Trust, Ka:'yu:'k't'h'/Che:k'tles7et'h' Legislature, the Toquaht Council and the Uchucklesaht Council and should not be used by parties other than Qacca Settlement Trust, the Trustees of Qacca Settlement Trust, Ka:'yu:'k't'h'/Che:k'tles7et'h' Legislature, the Toquaht Council and the Uchucklesaht Council.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit, in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Sabo, Jang & Co. Ltd.
Chartered Professional Accountants

March 25, 2021
Parksville, BC

QACCA SETTLEMENT TRUST
STATEMENT OF OPERATIONS
For the year ended December 31, 2020

	<u>2020</u>	<u>2019</u>
REVENUE	\$ <u>1,301,710</u>	\$ <u>1,234,679</u>
EXPENSES		
Administration fees	9,205	7,976
Audit fees	5,030	5,025
Insurance	4,245	4,332
Interest expense	130	105
Management fees	<u>156,909</u>	<u>147,080</u>
	<u>175,519</u>	<u>164,518</u>
EXCESS OF REVENUE OVER EXPENSES	<u>1,126,191</u>	<u>1,070,161</u>
OTHER		
Gain (loss) on sale of investments	<u>409,019</u>	<u>134,271</u>
	<u>409,019</u>	<u>134,271</u>
EXCESS OF REVENUE OVER EXPENSES	\$ <u>1,535,210</u>	\$ <u>1,204,432</u>

QACCA SETTLEMENT TRUST
STATEMENT OF FINANCIAL POSITION
December 31, 2020

ASSETS		<u>2020</u>	<u>2019</u>
CURRENT			
Cash	\$	2,382	\$ 61,887
Accounts receivable		13,709	-
Prepaid expenses		859	534
Investments (Note 5)		42,915,514	34,509,940
Current portion of loans receivables (Note 6)		<u>173,766</u>	<u>171,216</u>
TOTAL CURRENT ASSETS		43,106,230	34,743,577
LOANS AND NOTES RECEIVABLE (Note 6)		<u>3,414,685</u>	<u>3,545,390</u>
TOTAL ASSETS	\$	<u>46,520,915</u>	<u>\$ 38,288,967</u>
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$	<u>49,843</u>	\$ <u>45,564</u>
TOTAL LIABILITIES		<u>49,843</u>	<u>45,564</u>
NET ASSETS			
NET ASSETS (Page 5)		<u>46,471,072</u>	<u>38,243,403</u>
TOTAL LIABILITIES & NET ASSETS	\$	<u>46,520,915</u>	<u>\$ 38,288,967</u>

Approved by the Trustees:

Carla Halvorsen

_____, Trustee

Kelly Johnson

_____, Trustee

QACCA SETTLEMENT TRUST
STATEMENT OF CHANGES IN NET ASSETS
For the year ended December 31, 2020

NET ASSETS	Total <u>2020</u>	Total <u>2019</u>
Net assets, beginning of year:		
Net assets before unrealized gains and losses	\$ 36,500,795	\$ 33,985,934
Accumulated unrealized gains (losses)	<u>1,742,608</u>	<u>(747,703)</u>
Balance, beginning of year	\$ 38,243,403	\$ 33,238,231
Excess of revenues over expenses	1,535,210	1,204,432
Contributions	4,953,829	1,756,799
Distributions	<u>-</u>	<u>(446,371)</u>
	<u>44,732,442</u>	<u>35,753,091</u>
Unrealized gains and losses:		
Unrealized gains (losses) for the year (Note 5)	1,867,133	2,490,312
Unrealized foreign exchange gains (losses) for the year (Note 5)	<u>(128,503)</u>	<u>-</u>
Change in accumulated unrealized gains (losses)	<u>1,738,630</u>	<u>2,490,312</u>
Balance, end of year	\$ <u>46,471,072</u>	\$ <u>38,243,403</u>
Net assets, end of year:		
Net assets before unrealized gains and losses	\$ 42,989,834	\$ 36,500,795
Accumulated unrealized gains (losses) (Note 5)	3,609,741	1,742,608
Accumulated foreign exchange unrealized gains (losses) (Note 5)	<u>(128,503)</u>	<u>-</u>
Balance, end of year	\$ <u>46,471,072</u>	\$ <u>38,243,403</u>

QACCA SETTLEMENT TRUST
CASH FLOW STATEMENT
For the year ended December 31, 2020

	<u>2020</u>	<u>2019</u>
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 1,535,210	\$ 1,204,432
Add (deduct):		
Charges to income not involving cash		
Gain on disposal of assets	<u>(409,019)</u>	<u>(134,271)</u>
	1,126,191	1,070,161
Net change in non-cash working capital balances related to operations		
Interest receivable	(13,709)	13,150
Prepaid expenses	(325)	97
Accounts payable and accrued liabilities	4,278	5,522
Loans and notes receivable	130,706	383,637
Current portion of loans receivables	<u>(2,550)</u>	<u>(171,216)</u>
	<u>1,244,591</u>	<u>1,301,351</u>
FINANCING ACTIVITIES		
Contributions	4,953,829	1,756,799
Distributions	<u>-</u>	<u>(446,371)</u>
	<u>4,953,829</u>	<u>1,310,428</u>
INVESTING ACTIVITIES		
Purchase of investments	(12,748,508)	(4,878,902)
Proceeds from sale of investments	<u>6,490,583</u>	<u>2,324,247</u>
	<u>(6,257,925)</u>	<u>(2,554,655)</u>
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(59,505)	57,124
CASH AND CASH EQUIVALENTS, beginning of year	<u>61,887</u>	<u>4,763</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 2,382</u>	<u>\$ 61,887</u>

QACCA SETTLEMENT TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES

- a) Qacca Settlement Trust has not prepared general purpose ASPE financial statements. Rather, these special purpose financial statements have been prepared in accordance with Part II of the CPA Canada Handbook - Accounting (Canadian Accounting Standards for Private Enterprises - "ASPE") for the purposes of the Trustees oversight of Qacca Settlement Trust and its financial performance. As a result, the financial statements may not be suitable for another purpose.
- b) Financial assets and liabilities are measured initially at fair value, except for certain non-arm's length transactions. Subsequent measurement is at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value.
- c) Cash and cash equivalents include amounts on deposit with financial institutions. Cash and cash equivalents exclude cash equivalents that are invested in money market funds with Leith Wheeler.
- d) The Trust reports its investments at their fair value, and reports unrealized gains and losses on those investments in the Statement of Changes in Net Assets.
- e) The Trust recognizes dividend and interest income when received. Gains and losses are recognized when the transaction is disposed and collection has occurred.
- f) When preparing financial statements according to Canadian generally accepted accounting principles, we make estimates and assumptions that affect the reported amounts of revenues and expenses during the year, the reported amounts of assets and liabilities at the date of the financial statements, and the disclosure of contingent assets and liabilities at the date of the financial statements. We base our assumptions on a number of factors including historical experience, current events, actions that the Company may undertake in the future, and other assumptions believed reasonable under the circumstances. Material measurement uncertainties include estimates of accrued liabilities. Actual results could differ from our estimates; the resolution of these uncertainties will be determined by future events.

2. NATURE OF ORGANIZATION

The Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations, Toquaht Nation and Uchucklesaht Tribe established the Qacca Settlement Trust to hold, protect and nurture capital transfers and resource revenues derived from the Maa-nulth Final Agreement for the benefit of the Beneficiaries.

QACCA SETTLEMENT TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

3. FINANCIAL INSTRUMENTS

The Trust is exposed to various risks through its financial instruments. The following describes the exposures to those risks, how they arise, any changes in risk exposures from the previous period, and any concentrations of risk.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Trust's main credit risks relate to its loans receivable.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Investments includes \$1,505,885 (2019 - \$0) in U.S. dollars, converted for reporting purposes to Canadian dollars.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Trust has significant investments which are tied to prevailing interest rates.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Trust is exposed to all three risks, as described.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument, its issuer or factors affecting all similar financial instruments traded in the market. The Trust is exposed to this risk through its investment in publicly-traded shares.

4. INCOME TAXES

The Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations, Toquaht Nation and Uchucklesaht Tribe are party to the Maa-nulth First Nations Tax Treatment Agreement between the Maa-nulth First Nations, Canada and British Columbia. The Qacca Settlement Trust has been designated by the Minister of National Revenue as a Maa-nulth First Nation Settlement Trust. In accordance with that agreement, the trust is not subject to income tax.

QACCA SETTLEMENT TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

5. INVESTMENTS

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Reported</u>	<u>Cost</u>	<u>Reported</u>
Ka:'yu:'k't'h'/Che:k'tles'7et'h' First Nations				
LW Core Bond Fund Series A	\$ 9,370,875	\$ 9,697,977	\$ 9,007,671	\$ 9,048,612
LW Canadian Equity Fund Series A	5,184,041	6,366,538	4,264,308	5,013,104
LW US Equity Fund Series A	2,613,367	3,296,944	2,070,158	2,468,614
LW International Fund Series A	3,351,608	3,317,232	2,679,656	2,486,615
LW Money Market Fund	39,861	39,861	440,866	440,866
LW US\$ Money Market Fund	1,081,910	1,081,910	-	-
Investments	<u>2,263,137</u>	<u>2,263,137</u>	<u>-</u>	<u>-</u>
	<u>23,904,799</u>	<u>26,063,599</u>	<u>18,462,659</u>	<u>19,457,811</u>
Toquaht Nation				
LW Core Bond Fund Series A	2,960,441	3,073,636	3,239,756	3,248,439
LW Canadian Equity Fund Series A	1,644,875	2,006,979	1,544,449	1,794,811
LW US Equity Fund Series A	812,121	1,038,391	735,540	884,484
LW International Fund Series A	1,083,504	1,047,250	959,272	890,058
LW Money Market Fund	5,475	5,475	157,929	157,929
LW US\$ Money Market Fund	387,035	387,035	-	-
Investments	<u>541,093</u>	<u>541,093</u>	<u>-</u>	<u>-</u>
	<u>7,434,544</u>	<u>8,099,859</u>	<u>6,636,946</u>	<u>6,975,721</u>
Uchucklesaht Tribe				
LW Core Bond Fund Series A	3,415,415	3,548,850	3,742,309	3,755,916
LW Canadian Equity Fund Series A	1,890,118	2,323,981	1,772,244	2,078,028
LW US Equity Fund Series A	953,646	1,208,628	865,801	1,029,683
LW International Fund Series A	1,250,972	1,214,320	1,106,603	1,032,009
LW Money Market Fund	7,929	7,929	180,772	180,772
LW US\$ Money Market Fund	448,348	448,348	-	-
	<u>7,966,428</u>	<u>8,752,056</u>	<u>7,667,729</u>	<u>8,076,408</u>
	<u>\$ 39,305,771</u>	<u>\$ 42,915,514</u>	<u>\$ 32,767,334</u>	<u>\$ 34,509,940</u>
Current unrealized gains/(losses)		<u>\$ 1,867,137</u>		<u>\$ 2,490,312</u>
Accumulated unrealized gains/(losses)		<u>\$ 3,609,743</u>		<u>\$ 1,742,606</u>
Current foreign exchange unrealized gains/(losses)		<u>\$ (128,503)</u>		<u>\$ -</u>

All investments are managed by Leith Wheeler (LW) and are reported at fair value. Equity investments recorded at fair value are those with prices that are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency, and those prices reflect actual and regularly occurring market transactions on an arm's length basis. Debt instruments have been recorded at fair value in accordance with an irrevocable election made under section 3856 of the CPA handbook.

Investments are outstanding deposits at year end with Leith Wheeler.

QACCA SETTLEMENT TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

6. PROMISSORY NOTES

	<u>2020</u>	<u>2019</u>
Promissory note from the Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations of \$999,000, repayable in quarterly payments of \$13,795, including interest at 1.00%, commencing June 30, 2016.	\$ 743,669	\$ 779,422
Promissory note from the Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations of \$999,000, repayable in quarterly payments of \$13,795, including interest at 1.00%, commencing June 29, 2018.	838,125	873,171
Promissory note from the Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations of \$1,000,000, repayable in quarterly payments of \$12,725, including interest at 2.00%, commencing June 30, 2018.	886,224	911,053
Promissory note from the Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations of \$1,085,000, repayable in quarterly payments of \$16,454, including interest at 2.00%, commencing December 31, 2018.	<u>946,667</u>	<u>981,744</u>
	<u>\$ 3,414,685</u>	<u>\$ 3,545,390</u>

Regular principal payments required on promissory notes for the next five years are due as follows:

2021	\$	173,766
2022		176,308
2023		178,893
2024		181,482
2025		<u>184,189</u>
	\$	<u>894,638</u>

QACCA SETTLEMENT TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

7. NET ASSETS

The Trust received and distributed funds to and from the beneficiaries. The funds received by the Trust may only be used in accordance to the terms of the Qacca Settlement Trust.

Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nations	<u>2020</u>	<u>2019</u>
Equity - previous year	\$ 22,213,153	\$ 21,942,631
Contributions from Nations	4,412,736	-
Distribution to Nations	-	(446,371)
Excess of revenue over expenses	<u>925,646</u>	<u>716,893</u>
Net assets before unrealized gains and losses	<u>\$ 27,551,535</u>	<u>\$ 22,213,153</u>
 Toquaht Nation		
Equity - previous year - restated	\$ 6,628,713	\$ 5,325,565
Contributions from Nation	541,093	1,078,170
Distribution to Nation	-	-
Excess of revenue over expenses	<u>281,974</u>	<u>224,978</u>
Net assets before unrealized gains and losses	<u>\$ 7,451,779</u>	<u>\$ 6,628,713</u>
 Uchucklesaht Tribe		
Equity - previous year - restated	\$ 7,658,929	\$ 6,717,739
Contributions from Tribe	-	678,629
Distributions to Tribe	-	-
Excess of revenue over expenses	<u>327,589</u>	<u>262,561</u>
Net assets before unrealized gains and losses	<u>\$ 7,986,518</u>	<u>\$ 7,658,929</u>
 Combined Totals		
Equity - previous year	\$ 36,500,795	\$ 33,985,935
Total Contributions	4,953,829	1,756,799
Total Distribution	-	(446,371)
Total excess of revenue over expenses	<u>1,535,209</u>	<u>1,204,432</u>
Total Net assets before unrealized gains and losses	<u>\$ 42,989,833</u>	<u>\$ 36,500,795</u>

8. RESTRICTIONS ON NET ASSETS

Net assets are unrestricted subject to the provisions laid out in the Qacca Settlement Trust Agreement.

July 16, 2021

Department of Capital Projects & Economic Development Report to Council

First Quarter, 2021/2022

Submitted by Rick Shafer

Overview of Achievements & Outcomes for Q1 (Apr, May, Jun) 2021/2022

1.0 EC/Dev Achievements & Outcomes – Q1 2021/2022

Lucky Creek Hydro

Department #1415 / Budget \$0

2021/2022 Goals & Objectives

There is no budget allocated for Lucky Creek Hydro works for Fiscal 2021/22.

- Although there is no budget specifically allocated for this project, discussions with BC may continue throughout 2021/22 regarding compensation for lost opportunity due to policy changes by BC that has curtailed private power projects.

Q1 Achievements & Outcomes

As mentioned in the 20/21 Q4 report, BC formally responded to Toquaht's request for compensation for the significant financial losses incurred by Toquaht due to the halting of the BC Hydro Standing Offer Program (SOP). On March 10, Toquaht received a letter from Les MacLaren, Assistant Deputy Minister, Electricity and Alternative Energy Division, Ministry of Energy, Mines and Low Carbon Innovation. The letter contained an inequitable offer which failed to address the majority of Toquaht's concerns and requests.

On April 27, Toquaht replied to Mr. MacLaren's offer stating that the proposal was inadequate and would be given no further consideration. Aside from a brief email confirming receipt of Toquaht's response, BC has not yet replied. Toquaht will explore all available options to resolve this issue and receive fair compensation for this lost opportunity.

Kerr Wood Leidal Coastal Adaptation Plan

Department #3300 / Budget \$0

2021/2022 Goals & Objectives

There is no budget allocated for Kerr Wood Leidal Coastal Adaptation Plan works for Fiscal 2021/22.

- Although there is no budget specifically allocated for this project, the hope is to meet in person to finalize the Coastal Adaptation Plan. The Plan has been in final draft form for several months awaiting an opportunity to meet with Toquaht for feedback. The meeting continues to be delayed due to Covid-19.
- If an in-person meeting is not possible by the end of the 2021/22 fiscal year, then we will attempt a video conference call but that is not preferred.

Q1 Achievements & Outcomes

Due to ongoing Covid-19 restrictions and concerns, the planned in-person meeting has not yet occurred. This will be reevaluated as restrictions ease and cases on the island decrease.

Secret Beach Marina

Department #1425 / Budget \$271,500

2021/2022 Goals & Objectives

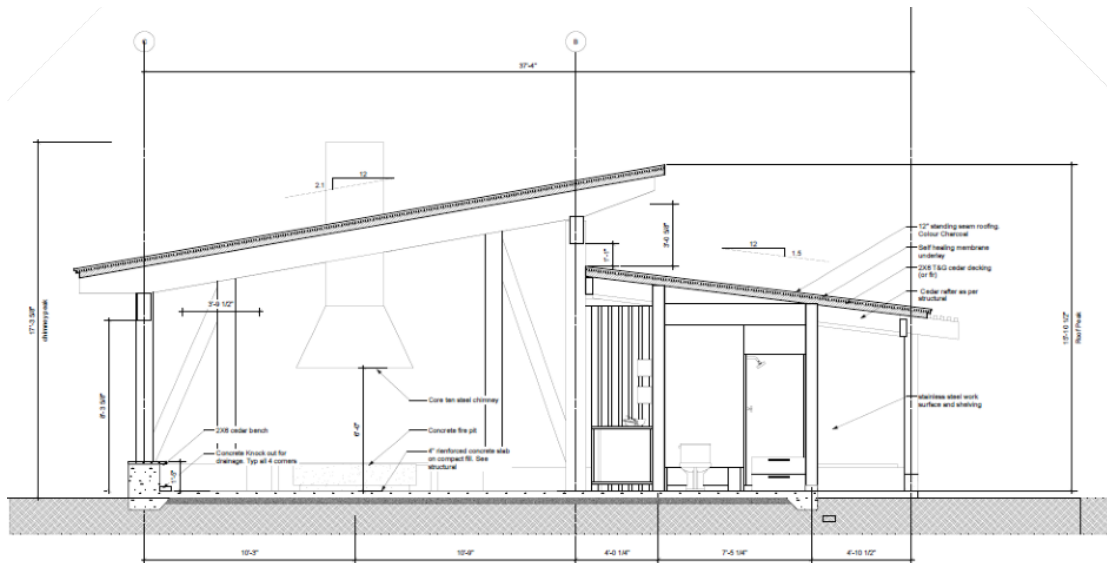
- Design and construct an open wall Cookhouse near the boat ramp at Secret Beach
 - Exterior to include cedar framed metal roof and concrete slab with three-foot pony walls around the perimeter
 - Interior to include various barbeques, a firepit, and cooking stations
- Install solar lighting on marina floats for both safety and ambiance
- Install additional signage at marina
- Objective is to complete all work by the fall of 2021

Q1 Achievements & Outcomes

Bowerman is currently working on an “Order of Magnitude” budget for the proposed Cookhouse. This budget should be ready for Toquaht’s review and consideration early in Q2. MacDonald Hagarty Architects has produced draft drawings of the Cookhouse design. Once it is confirmed that there are sufficient funds allocated for the proposed design, then the drawings may be finalized.



Photo of Secret Beach Marina indicating future location of Cookhouse



Preliminary drawings of Cookhouse by MacDonald Hagarty Architects Ltd.

MaMook Natural Resources Ltd

2021/2022 Goals & Objectives

- Operate in a manner which honours the MaMook Natural Resources (MNR) Vision;
 - *To enhance community stability and quality of life for local residents through community control of the forest resource providing employment and utilizing forest resources in a diverse manner that is environmentally, socially, and economically sustainable; ensuring a vital community and community forest land base, and a financially sound community forest business, for the benefit of current and future generations.*
- Pursue appeal to Ministry of Forests for costs related to the harvest reduction in areas such as rents attributed to the higher volume which was anticipated to be harvested prior to the implementation of the “Old Growth Strategy”
- Maintain high standards of contractor and environmental safety

Q1 Achievements & Outcomes

The following update was summarized from the “MaMook Natural Resources, 2021 Summary – June Year to Date,” written by Mr. Mike Cass who was appointed CEO of MaMook in December 2020.

During the first quarter of 2021/22, further updates to the website were completed. This website will be a great resource for both internal and external stakeholders. You may visit the website here: [Ma Mook Resources](#)

The Income Statement for May reflects a positive trend for 2021. However, the revenue reported in May was from salvage operations in Cypre River. Since that time, issues were raised with harvesting in the area and all harvesting activity was stopped in July and will not resume until these issues are resolved. These issues include concerns raised by C&E (MOF Compliance and Enforcement) following an investigation in the area. All issues are currently being followed up on.

The Ministry of Forests has proposed merging TFL 54 and 57 into one TFL. This will result in a reduction in administrative costs to MNR and will not have a material impact on operations.

Zolie Schafer's contract was not renewed, and the role of Forestry Manager is currently vacant. There is an active search to find a suitable candidate. All interested parties have been notified.

During the May 20th meeting, it was determined that the Board should meet on a Quarterly basis going forward. The next regular Board meeting will be in August 2021.

2.0 Capital Projects Achievements & Outcomes – Q1 2021/2022

Macoah Water Reservoir

Department #3225 / Budget \$260,000

2021/2022 Goals & Objectives

The construction phase of this project will not proceed in 2021/22 without ISC (INAC) funding. If funded, then construction of the new reservoir may be completed by early Fiscal 2022/23. If not funded by ISC for this fiscal year, then other funding opportunities may be explored, or the Project Approval Request (PAR) may be revised and resubmitted for Fiscal 2022/23.

- Submit PAR to ISC

If funding is approved, then planned work will include the following:

- Secure necessary insurance and licences
- Pre-purchase materials with long delivery times such as steel water storage tank
- Complete Construction Tendering process
- Construct access road and piping
- Install reservoir
- Complete required upgrades to water treatment plant

Q1 Achievements & Outcomes

Following the completion of the Detailed Design in Fiscal 2020/21, work began on the Project Approval Request (PAR) for construction funding from ISC. The sealed drawings are now in hand for the electrical and the instrumentation and control (I&C) systems. Stantec is working to finalize the drawing for the Mack Creek Bridge pipe crossing. I expect that the completed PAR will be submitted to ISC early in Q2.

Gathering House (Toquaht Community Guest House & Gathering Space)

Department #3275 / Budget \$2,873,122

2021/2022 Goals & Objectives

- Confirm site of new Gathering House
- Carry out Toquaht citizen engagement regarding the design and usage of the Gathering House
- Complete Concept and Detailed Designs

Q1 Achievements & Outcomes

The 2019 federal budget allocated funds to self-governing Indigenous governments to help close socio-economic gaps. Toquaht's allocation will be used to construct a lodge style building with space to accommodate programming for language revitalization, as well as rooms that will allow space for youth and families to visit and stay at Macoah.

The preliminary list of spaces may include:

- Welcome Building
 - Including flexible space
- Central Gathering Area
 - Outdoor area located between Welcome Building and Accommodation Units
 - Fire pit and seating
 - Washrooms
 - Landscaping and traditional medicines
- 12-14 Accommodation Units
 - Units to include living space, kitchenette, bathroom with shower, sleeping area, and covered outdoor space
 - Unit mix to include studio and one-bedroom units, as well as a mix of two-bedroom and three-bedroom units to allow for family stays.

MHA Architects drafted a questionnaire to be distributed to Toquaht regarding this project. The questionnaire asks for input on the aspects of Toquaht culture which may be reflected in these buildings, as well as features of the accommodations which would be desirable to visiting members of the community. This questionnaire will be distributed in early Q2.

The future location of the Gathering House has not yet been determined. Macoah has been identified as a potentially suitable location. It is important to confirm the location as soon as possible.

Public Works Yard

Department #3510 / Budget \$30,000

2021/2022 Goals & Objectives

- Fiscal 2021/22 budget is for planning stages of the project only
- Architect to draft questionnaire for distribution to Toquaht regarding potential components and features of Public Works Yard
- Architect to complete Preliminary Design and budget by the end of the 21/22 fiscal year

Q1 Achievements & Outcomes

The proposed project includes a public works building and volunteer firehall above the tsunami zone in the quarry near Macoah. The building will be designed as a post-disaster structure which would act as a community muster station in the event of a tsunami or other community emergency.

Possible project components include:

- Facility to house any public works equipment and personnel
- Garage for two trucks including existing F250 firetruck
- Shelter and muster station for the community in the event of a tsunami
- Washrooms
- General storage

In late June, MHA Architects drafted a questionnaire to be distributed to Toquaht regarding this project. The questionnaire asks for feedback on possible uses for the proposed building, the types of equipment that may be stored, whether storage should be heated, features required to support a community emergency, and other important aspects of the space. This questionnaire will be distributed in early Q2.

Macoah Community Building

łukwaa?athiiic hišimiyiŷak – Toquaht Gathering Place

Department #4025 / Budget \$372,000

Department #4026 / Budget \$824,781 (BC ICIP)

2021/2022 Goals & Objectives

- Complete construction on the Community Building at Macoah which includes a 50-foot x 70-foot gather hall, a community kitchen, and four office spaces

Q1 Achievements & Outcomes

Work completed during Q1 includes the insulation and vapour barrier, as well as some minor changes required for the mechanical rough-in. The board and batten siding was kiln dried in Port Alberni and then delivered to Macoah where it was pre-stained and is now being installed. The drywall installation will start in early Q2.

In May, Stantec completed a Tender Package for Site Servicing which was distributed to qualified contractors. This work includes the installation of a STEP system and septic tank, storm sewer connections, a fire hydrant, water service and sanitary sewer connections, as well as some excavation, fill, and roadwork construction. Bowerman was awarded the Contract in April. This civil work is now underway and is expected to be substantially completed by the end of Q2.

The Covid-19 virus continues to have unprecedented impacts on the construction industry, material shortages, lumber prices, and labour shortages such as these have not been seen in decades. Despite these challenges, work has continued to progress. I remain hopeful that the building will be completed and ready for a Christmas celebration.

Postscript, I recently ordered a new fiberglass bathtub for my house. Anticipated delivery time is 6 months!

"Old" Toquaht Bay Campsite Remediation

Department #4541 / Budget \$235,000

2021/2022 Goals & Objectives

- Continue negotiations with BC on the preferred remediation option
- Econ Consulting to use existing LiDAR data to develop an "as-built" plan and profile of the Maggie Lake Forest Road; then overlay a new design that would meet the requirements of the Ministry of Transportation design criteria
 - An "order of magnitude" cost to pave the Maggie Lake Road may then be developed and used in negotiations with BC
- Complete technical review of final remediation plan when received from BC
- Lawyer to review the requirements of the Environmental Management Act to ensure remediation plan meets BC's Treaty obligations

The following work is contingent on BC agreeing to sell the DLS property to Toquaht:

- Complete a market value appraisal of the dryland sort (DLS) property which is a requirement to purchase the DLS property from BC
- Stonecroft to re-design the Toquaht Bay Dryland Sort and create a grading plan for adjoining TSL that is proposed for the new sawmill site
 - This design and related cost estimates would be used in negotiations with BC regarding the "industrial option" for the remediation of the "old" campground and marina
 - Toquaht will develop rock required to remediate the "old" campground from the DLS property and sell it to the campground remediation contractor. This rock sale should generate enough revenue to largely offset the cost to purchase the DLS from BC

Q1 Achievements & Outcomes

Recent History for Context

Since the closure of the “Old” Toquaht Bay Campsite in 2013, discussions with BC regarding the remediation of the site have been ongoing. In recent years, the focus of these discussions has been on the proposed “Industrial Option.” I am happy to report that, although negotiations continue, significant progress has been made on the “Industrial Option” approach.

On April 8, 2019, Toquaht provided a memo to BC outlining various projects that would be beneficial to Toquaht. This list included the primary items listed below:

1. Purchase of the Toquaht Bay log sort and conversion to TSL
2. Purchase of both Stopper Islands and conversion to TSL
3. Conversion of the volume-based forest licence purchased from Coulson to an area-based Community Forest Licence covering the Toquaht, Lucky, and Cataract Valleys

Toquaht and BC formed a Working Group to advance the discussions on these three priority items. Early in the negotiations, BC explained that a Community Forest Tenure (CFT) would not be possible and offered to consider another form of area-based tenure called a First Nation Woodland Licence (FNWL). As with the CFT, the FNWL would achieve the objectives of better land-management and enhanced silviculture. However, the FNWL does not have the same low stumpage rates as the CFT. We countered that Toquaht would consider the FNWL if there was a 70% stumpage rebate direct to Toquaht through a Revenue Sharing Agreement.

Toquaht invested many hours of work to model the 20-year stumpage projections for a FNWL, show the impact of the 70% stumpage rebate, and compare those models to the stumpage that would be payable by a CFT.

Throughout the spring of 2020, the Working Group had many productive meetings. However, a provincial election was called in September 2020, and this temporarily shelved these negotiations. On February 19, 2021, Toquaht sent a letter to Deputy Minister John Allan stressing the hardship that Toquaht has been put under with the closure of the marina and campground, outlining the level of effort that Toquaht has put into the negotiations, and urging BC to provide their staff with the necessary mandate and return to the table to conclude these talks.

Q1 Update

On May 4, 2021, Angela and I had a conference call with Forests, Lands, Natural Resource Operations and Rural Development (FLNR) District Manager, Rhonda Morris, and Crown Lands Director, David Coburn. During that call they informed us that BC had provided the mandate to continue discussions regarding the Industrial Option.

In general Mr. Coburn informed that their mandate included the following:

1. Sale of the Toquaht Bay log sort at fair market value
2. Sale of both Stopper Islands at fair market value for the bare land; timber value will not be considered
3. An area-based First Nation Woodland Licence (FNWL) over all three areas requested; Toquaht, Lucky, and Cataract Valleys

4. \$8,000,000 cash payment in lieu of the requested 70% stumpage rebate to Toquaht
5. \$7,000,000 additional cash payment to Toquaht to accept the responsibility of Long-Term Monitoring and Maintenance of the old campground once remediated to industrial standards
6. BC to pay for the construction of the proposed "Industrial Bypass Road"

There are several important details that I do not currently have such as when the cash payments would be made to Toquaht, completion of a third-party technical review of the obligations that Toquaht would be accepting if you agreed to take on the long-term monitoring at the remediated campground, and the net present value of those obligations.

I believe these discussions with BC are moving in a positive direction and I remain hopeful that a conclusion will be reached that will bring generational benefits to the Toquaht Nation.

Secret Beach Development

Department #8541 / Budget \$300,000

2021/2022 Goals & Objectives

- Complete Detailed Design for sewer, water, and hydro as well as onsite roads and side roads within Secret Beach; Urban Systems completed Detailed Design to 90% during Fiscal 2020-21
- Toquaht to make key decisions before moving Detailed Design from 90% to 100% completed
 - Does Toquaht want to allocate area within Secret Beach for future new Government Building and/or for a potential resort? Areas have been identified for these potential uses; however, the areas have been designed to accommodate residential lots. If usage changes then sewer and water services will need to be redesigned accordingly
- Construct proposed trails between Secret Beach and Macoah, blast and excavate rock and clay on "island" surrounded by road A, C & D. Ground level too high for access off the roads

Q1 Achievements & Outcomes

Trail Construction

The trail construction started on the Secret Beach end in April. In early May, an active eagle's nest was discovered at the south end of the recreation trail (near Macoah) and off the Loop Trail. Bald eagle nests as well as the eggs, offspring, and adults are protected year-round under the Province of BC Wildlife Act. "High impacting activities" are to be avoided during the active breeding and rearing season which extends from January 1 to August 31 each year. On May 5, Aquaparian Environmental Consulting provided a brief report wherein the following protective measures were recommended:

- 100m buffer – no vegetation clearing; to be maintained year-round if possible
- 200m buffer – no mechanical disturbance; to be maintained during the nesting season
- Trail construction near the tree should be restricted to a minimum trail width
- Blasting at the quarry (approximately 500m from nest site) will not be impacted though efforts should be made to control fly rock from blast site

If funding is approved, then planned work will include the following:

- Continue to pursue funding options to extend sewer, water and hydro services from Macoah to Secret Beach; design is 100% complete and all required provincial land tenures necessary to install these services along the Maggie Lake FSR are in hand
- Complete Detailed Design of BC Hydro extension from Macoah to Secret Beach
- Construct offsite sewer, water, and Hydro to connect services from Macoah to Secret Beach property line

Q1 Achievements & Outcomes

On May 31, 2021, Indigenous Services Canada (ISC) approved \$1 million in funding through the Community Opportunity Readiness Program (CORP). The Statement of Work was signed and returned to ISC on June 17th. The funding agreement is effective from May 31, 2021, to March 31, 2022.

Stantec (off-site design engineers) and Urban Systems (onsite design engineers) have been working together to coordinate the two designs. For example, the off-site pipe design will impact the type and size of sewer pumps and fire fighting equipment installed on site.

Stantec is also finalizing the off-site tender documents. As of the end of June, this work is 90% complete and the off-site tender should be released to qualified contractors by mid August with construction starting in late September.

The first step will be to procure a civil works contractor through a competitive tender process.

3.0 Financial Accounting – Q1 2021/2022

All projects within the Capital Projects and Economic Development Departments are on, or under, budget. There were no unexpected expenditures during Q1 of the 2021/2022 fiscal year.



Community Services Department

Quarterly Report to Council: Q1 2021-2022 (April 1 to June 30)

This quarterly report describes activities and initiatives that the Community Services department has been working on for the period described above. The TNG strategic plan for 2021-2024 has several priorities and objectives for the Community Services department, especially under the priority area “Foster masčim and community well-being”. Additionally, Community Services provides a variety of citizen supports and services on a daily basis. The department is staffed by one director and two admin assistants. One of the admin assistants also provides full-time reception duties and one is off on leave. The department is managing with the support of a consultant.

Priority area	Objectives 2021-2022	Progress
Daily Operations Highlights	<ul style="list-style-type: none"> ▪ Improve overall health & wellbeing of citizens 	<ul style="list-style-type: none"> → Kathy Waddell (KW) is developing an “<i>Operations & Resource Manual</i>” for all CS programs and services and now includes citizen support policy, patient travel, elders support resources (home and community care), NNADAPS (addictions). This tool is building the government’s capacity and efficiency. → DoCS has been working on renewing short-term annual contracts such as community kitchen janitorial, home-making and foot care services for elders in need, food catering, and one for a drum leader
Health	<ul style="list-style-type: none"> ▪ Improve overall health of citizens through policy, program, and procedure development ▪ Review and expand health plan ▪ Improve support to those living away from home ▪ Enhance support to Elders & improve Elder’s quality of life * 	<ul style="list-style-type: none"> → KW has drafted a Non-insured Health Benefits policy (& briefing note). This will help CS to fairly distribute funds to support citizen’s access to extra costs associated with maintaining their health. This will be presented to Executive for consideration in Q2. → the NIHB line item is over-budget due to a special request for mobility assistance equipment, approved by DoO. This shows how critically important an NIHB policy is to be able to help all citizen requests equitably. → KW assisted with updating our patient travel forms and tools to smooth out our internal processes. We have also trained the receptionist to fulfil this function while the clerk is on leave. → CS department has implemented the new Citizen Support Policy and have received



several requests from citizens.

- DoCS reports we have had 9 hardship applications reviewed and approved and two elder's grants
- KW has conducted an "Environmental Scan" (see definition in notes) for Elder's supports that will ensure we know where supports are available and where there are potential gaps in services.
- DoCS sent a letter to NTC regarding Toquaht's need for consistent and reliable nursing services. Due to the temporary closure of the Tofino Budget truck rental in 2020, nurses travelled from Port Alberni. A total of 3 different nurses came to Macoah, there was no consistency which was negatively affecting residents. Issue was resolved in June 2021.
- DoCS assisted NTC health dept with 1st and 2nd vaccination clinics administered at the Macoah community kitchen. A total of 32 residents have had their 1st and 2nd vaccinations.
- Wellness in Recovery sessions hosted by Quu'asa is continuing at Macoah community kitchen every second Wednesday's. 2-3 residents are consistent in attending sessions. Updates on local social media are updated every week to attempt to attract other interested residents.
- NTC nurse continues to visit Macoah every second Wednesday to follow-up with current clients, offer health and safety assessments in the home, vaccinations, flu shots, check vitals, and offer health support.
- DoCS assists the NTC nurse by calling/texting Macoah residents/clients for reminders of visits/vaccinations/flu shots/vital check etc.
- DoCS attended the online/zoom) Vancouver Island governance Spring Caucus on May 17-19. Focus was on two items: Implantation on DRIPA: Declaration on the Rights of Indigenous Peoples Act, a legislation for BC First Nations health and wellness and Indigenous Health Legislation, engagement from leadership and from health directors.
- FNHA Primary Care Initiative meetings are on-going In Q1, a virtual site assessment visit was conducted with the eHealth, IM/IT, Facilities and Operational Support teams from FNHA to complete information gathering and budget preparations for the Service Plan



		<ul style="list-style-type: none"> → DoCS meeting with NTC Crisis and Response worker Judy North to create a suicide prevention protocol for staff and community residents. This can include family safety plans. Plans are to meet in person, engage with community residents, draft a protocol and send to Executive for review before March 2022.
Emergency Preparedness	<ul style="list-style-type: none"> ▪ Implement COVID-19 safety precautions ▪ Practice & training sessions (emergency management) ▪ Maintain and supply fire boxes and muster stations (Macoah) 	<ul style="list-style-type: none"> → DoCS completed the EOC 100 course as part of on-going Emergency Prep training. We have allocated 3 days per Q to focus on this work. The Q1 session also focused on the Emergency Plan, action plans for different hazards, and evacuation plans. → DoCS continues to attend the weekly West Coast Covid Coordination calls and provides a weekly summary to all directors and managers. → DoCS continues to attend the Ucluelet Emergency Network meeting held 4x/year. → A draft agreement in progress for transfer of the Ucluelet Fire truck to Toquaht. We've been delayed given the need to apply for special insurance for the truck. We anticipate the transfer will occur in Q2. → On-going meeting with Ucluelet Fire Chief Rick Geddes re: fire truck, protective gear and basic training regarding fire behavior
Child Welfare and Education	<ul style="list-style-type: none"> → Support K-12 students with a variety of financial supports → Enhance programs and services for children, youth, and families* → Child and family services jurisdiction* → Strategy for children and youth* 	<ul style="list-style-type: none"> → KW made a presentation to the Executive Committee of the Whole: re: Child and Family Services. This begins the exploration of the vision that TNG has for its children and families. → KW is conducting an "Environmental Scan" to identify resources available to children and families. → DoCS met (zoom) with Vina Robinson re: discussion with the 14 Nations to have Nuu-chah-nulth children in care with MCFD Nanaimo transferred to the care of Kw'umut Lelum (KL) Child and Family services. → Letter drafted to USMA and MCFD to state the DoCS as the primary contact. We realized confidential reports were being sent to admin assistants which is not appropriate for reasons of confidentiality.
Post-secondary	<ul style="list-style-type: none"> ▪ Implement PSSP policy 	<ul style="list-style-type: none"> → KW has developed a "monthly accountability progress report" for post-secondary



Education, Skills & Training	<ul style="list-style-type: none"> ▪ Explore dedicated education and training position * ▪ Support citizens to become more self-reliant* 	<p>students to ensure students are on track and identify when they may need extra support. This will be implemented in the Fall 2021.</p> <p>→ DoCS update: as of January 31 post-secondary deadline for Sept intake, we have approved 5 post-secondary students: 2 new students and 3 continuing students.</p>
Culture	<ul style="list-style-type: none"> ▪ Increase cultural awareness* ▪ Offer regular drum and dance practice* ▪ Cultural workshops ▪ Opportunities for citizens to be on traditional lands* ▪ Inventory of cultural resources* 	<p>→ DoCS posted online on social media all cultural-based workshops available online eg Quu'asa, NET-P, services available Uu-stuk-yuu, Women's Holistic Wellness and Yalis Center</p> <p>→ Although we were prohibited from doing cultural work during the SOE, drum group practices, facilitated by Tim S. will be held in Macoah in Q2</p>
Ciiqiiqasa (language)	<ul style="list-style-type: none"> ▪ Update and maintain language websites – ensure resources are accessible to citizens* ▪ Develop glossary of NCN terms for TNG consistency of use* ▪ Digitize and catalogue language recordings* ▪ Virtual language class* 	<p>→ Language coordinator (LC) regularly adds to and corrects existing entries on the First Voices, NCN Barkley dialect page, currently the only online resource that houses words and phrases. Toquaht language page is being revamped. LC is working with a company out of Quebec on making the website user friendly. It will include lessons, printable resources and as much audio as we can add.</p> <p>→ Anticipate starting the glossary in Q2.</p> <p>→ Digitization project is supported by a First Peoples Cultural Council grant. Jessica Humphries was contracted to finish the digitizing of our cassette tapes, reel to reel and DVD's. The next step is for her to come to the office and add information to the dedicated computer which will be accessible to citizens.</p> <p>→ LC is meeting regularly by zoom and phone with linguist Adam Werle, contracted to support the development and delivery of language classes. In Q1, a course plan and printable resources have been developed. We hope to have a Zoom beginners class set up in early Q2 for any citizen or community member to attend.</p>
Citizen Services	<ul style="list-style-type: none"> ▪ Implement citizen support services – improve access through policy, processes & programs* 	<p>→ KW has mapped out a NNADAPS (addictions) pathways document. This will help to ensure that CS knows the processes and resources for helping citizens obtain treatment for addictions.</p>



	<ul style="list-style-type: none"> ▪ Support access to mental health services* ▪ Decrease barriers for citizens needing addictions treatment* 	<ul style="list-style-type: none"> → KW has completed an Environmental Scan for mental health supports and created a list of resources for citizens to access. → KW has identified several "After-hours" contacts for people needing mental health and addictions support outside of TNG office hours. Knowing where these supports are and how to access them will decrease barriers experienced by citizens. → DoCS posted online mental health and wellness services and locations, numbers, virtual doctor of the day, substance use and psychiatry service, women's shelter → DoCS is an advocate for citizens to help with applications for Jordan's Principle, or calling the toll-free FNHA number for costs not covered under Pacific Blue Cross and Pharmacare. → DoCS offer support to citizens calling re: funeral cost, funeral arrangements, hardship and elders grants. → DoCS establish a relationship with Yates Funeral Services for future invoices.
Special initiatives and events	<ul style="list-style-type: none"> ▪ Primary Care Initiative ▪ Protocols (Usma, MCFD, and Kw'umut Lelum) 	<ul style="list-style-type: none"> → KW has drafted the TNG / Usma protocol has been created and reviewed with the Usma Director (Kelly Edgar). Usma is comfortable with the language contained therein at this point. Once we have a better understanding of what TN citizens need and where the TNG wants to go, we can add Toquaht specific language to the document. The document will be reviewed by TNG once more data has been gathered. → As directed by Executive, KW and DoCS will proceed with community engagement to understand citizens point of view on several initiatives including the needs of children and families in August 2021. A report to summarize the findings will be presented to the Executive in the Fall. → KW presented the "Foster masčim and community well-being" section of the strategic plan at the June People's Assembly. → DoCS and KW met with Vina Robinson regarding Kw'umut Lelum Child and Family Services and drafted a BN to Executive. This partnership would provide TN children and families living in Nanaimo the opportunity to access culturally appropriate prevention and protection services. → KW submitted proposal to fund community engagement activities associated with the



strategic plan to FNPS.

Notes:

*Denotes a strategic plan priority

Environmental Scan - Environmental scanning is a process that systematically surveys and interprets relevant data to identify external opportunities and threats that could influence future decisions. It is closely related to a S.W.O.T. analysis and should be used as part of the strategic planning process. It includes identifying both internal and external resources to help an organization meet its objectives.

Abbreviations:

DoCS = Director of Community Services

CS = Community Services team

BN = Briefing Note

NNADAPS = National Native Alcohol & Drug Addictions Program



Department of Lands, Public Works, and Resources

Quarterly Report to Council: Q1 2021-2022

(April 1 to June 30)

This quarterly report describes activities and initiatives that the department of Lands, Public Works, and Resources has been working on for the period described above. The TNG strategic plan for 2021-2024 has a couple priorities and objectives for the department under the priority areas of “Build Infrastructure” and “Grow the Economy”. This department contributes to the overall strategic plan and has a broad spectrum of responsibility ensuring improvements and maintenance in community infrastructure and treaty management.

Priority area	Objectives 2021-2022	Progress
OPERATIONAL	<ul style="list-style-type: none"> ▪ Enhance human resources capacity ▪ Ensure employees are safe while on the job 	<ul style="list-style-type: none"> → Staff attended virtual training sessions to keep certifications current. → Staff participate in bi-weekly safety meetings. We continue to follow COVID-19 safety precautions.
LANDS MANAGEMENT & ADMINISTRATION	<ul style="list-style-type: none"> ▪ Protect and monitor Toquaht lands and natural resources through sustainable environmental management and restoration activities within the Toquaht watershed ▪ Develop stream restoration inventory with Central West Coast Forest Society ▪ Develop phased approach to a Guardian program to enforce Toquaht laws on our lands. ▪ Ensure Toquaht land designations are adequate for future economic development by updating the 	<ul style="list-style-type: none"> → Marina Rayner on contract to work with Central West Coast Forest Society (CWFS) to develop a comprehensive plan of all Toquaht Streams and Rivers. → Coastal Restoration Fund work on Toquaht River Estuary is nearing completion. CWFS will be involved in this project, final report in development. → Replaced damaged and missing signage → Toquaht lands have been patrolled regularly and orders given to people to leave the area during COVID-19 State of Emergency. → We were successful at obtaining funding for a Junior Guardianship position and the job description has been drafted, for detailed review in Q2. This position will be a technical position, including taking part in monitoring projects, data collection, filing and administration of collected data, assisting in lands patrols. Marina Rayner has been contracted to develop and implement a Guardianship program for TNG with an anticipated completion date of March 31, 2022.



	Official Community Plan*	
NATURAL RESOURCES MANAGEMENT	<ul style="list-style-type: none"> ▪ Facilitate licenses, leases, and dispositions ▪ Manage and promote harvesting and traditional use activities within the Haahuuḷi ▪ Expand fish species harvesting and provide citizens with better access to traditional foods ▪ Ensure Toquaht’s rights are represented and advocated for regarding the Me-Too clause ▪ Manage and monitor wildlife (fisheries, wildlife, and migratory birds) within the Haahuuḷi ▪ Develop and implement Elk Memorandum of Understanding with Ucluelet Nation 	<ul style="list-style-type: none"> → The Chenatha Pit Natural Resource Pit site location has been identified and we have begun work on licensing applications. → We have 2 applications from citizens for a parcel of land and a new home construction. → Chinook and Coho salmon will be caught in Q2. We are working on purchasing herring roe with the other MNFN. We contracted fishermen to catch halibut and sockeye. We distributed the catch to citizens on June 17 and 28. Additional fish species will be caught in Q2. We have hired a citizen to smoke salmon for distribution. <ul style="list-style-type: none"> → Me Too Clause meetings were attended at the Maanulth level and internally for Toquaht. Discussions centered around how this clause can benefit Toquaht Nation. Brent Lehmann, and David Levy were hired as consultants. David Levy has produced a report on the Opportunities for Expansion of Toquaht Nation economic fisheries associated with Maa-nulth Treaty Provisions. Further review of this report and internal meetings will be done. → We have purchased trail cameras and are working with YFN to develop monitoring strategies for translocated elk in the Haahuuḷi.
PUBLIC WORKS & COMMUNITY INFRASTRUCTURE	<ul style="list-style-type: none"> ▪ Develop and implement an Asset Management plan ▪ Create an adequate public works yard with adjoining fire hall * ▪ Provide a variety of services to people living on Toquaht lands including but not limited to hydro, roads, clean water, wastewater treatment, and connectivity and communications services ▪ Ensure community infrastructure is maintained in good working condition ▪ Improve connectivity by providing consistent, reliable high-speed 	<ul style="list-style-type: none"> → The team (supported by Urban Systems) is developing standard operating procedures and maintenance schedules. → We have increased our record keeping for water usage at Macoah to ensure proper monitoring. → Regular O&M is performed on water and wastewater facilities. This quarter we organized two contractors, Aerzen and Circuit Riders, to clear water lines and perform maintenance on filters and blowers. → We have some minor ongoing issues with algae, UV system, and sand filters which requires monitoring at this time. → Road grading has been completed. Brushing and road grading contracts have been extended. → We have hired a citizen to do brush removal and clean up at the community garden. → Cleared away brush from around the fire hydrants. → The side-by-side has gone in for maintenance. → We now have a sea can container that was provided by the ACRD for our recyclables



	internet *	<p>storage to keep the bears and raccoons away. We also have bear proof garbage containers for each household in Macoah on order and they should arrive in Q2 (also paid for by ACRD).</p> <p>→ Brent Lehman has been contracted to work to bring the ConnectCoast project (a fiber optic ocean-laid cable) to Toquaht Lands. The DoLPWR has been supporting this work.</p>
HOUSING	<ul style="list-style-type: none"> ▪ Manage and maintain Toquaht's rental housing units ▪ Provide additional housing opportunities for citizens and workforce beginning with a multi-year housing strategy* 	<p>→ Regular maintenance performed (specifically dryer vent and HRV cleaning & inspection).</p> <p>→ Duplex 216a is vacant. We contracted a painter to paint the interior walls and trim.</p> <p>→ Electrician was hired to repair a septic lift station pump at the duplex rental.</p> <p>→ M'akola Development services has been hired to conduct a Housing Need and Demand study for Toquaht Nation, Alberni-Clayoquot Regional District area C, Ucluelet First Nation, District of Ucluelet, District of Tofino and Tla-o-qui-aht First Nation. This project is funded by UBCM and managed by ACRD. This project will inform the TN Housing Strategy actioned in the AP.</p>

Notes:

*denotes strategic plan priority



TOQUAHT FINANCE DEPARTMENT

FIRST QUARTER REPORT

JUNE 30, 2021

This narrative provides an overview of the Quarterly Financial Statement, outlines any concerns, and provides an update on the activity of the Finance Department for the period April 1 – June 30, 2021.

OVERVIEW OF INTERNAL FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

The consolidated statement of financial position, formally referred to as the Balance Sheet, provides a 'snapshot' of the Nation's assets, liabilities and equity on a given date (in this case, June 30th, 2021).

CONSOLIDATED STATEMENT OF OPERATIONS

The consolidated statement of operations, formally referred to as the Income Statement, compares the current fiscal year actual expenses to date (in this case, June 30th, 2021) against the annual Budget Act and reports any variances.

INDIVIDUAL PROGRAM OPERATING STATEMENTS

The Nation's internal financial statements include periodic statements on each of the programs as identified by the Annual Budget Act as well as any new programs that have been developed with new targeted funding opportunities during the current fiscal year. These statements are organized by department (Administration, Community Services, LPWNR, Capital Projects/Economic Development). Each month the Directors are given an updated report on operations of their departments and a copy of the detailed transactions that correspond to the totals reported. The Directors use these reports to help monitor and manage their budgets and the projects they have planned for. Any posting errors or required changes are submitted back to the finance department for adjustment.

FINANCE DEPARTMENT ACTIVITY FOR THE QUARTER APRIL TO JUNE 2021

- a) In early May we uploaded the General Ledger and Sub-Ledgers to the auditors. Between mid-May and late June, we worked with the auditing team and provided all information and documents as requested. In late June, we received the draft audit and completed the first review by month end. We anticipate that the final audit will once again be unqualified and will be completed and submitted on or before the due date.

- b) During this quarter we continued to work closely with the Directors to reconcile individual programs, projects and departments as at March 31st, 2021.
- c) Although the office remains closed due to Covid-19 with most staff still working remotely from home, we anticipate that with the easing of Provincial restrictions over the last 2-3 months that the office will be able to safely open in early Q2. Two of the three finance team have received both doses of COVID vaccine and one the first dose. In the meantime, we have continued to meet any deadlines and remain current.
- d) The detailed Citizen Information databank compiled in December of 2020 continues to be updated as new citizen information is received. This databank has proven to be effective in ensuring payments to our citizens are no longer delayed due to outdated or lack of information.
- e) The Finance team continues to meet regularly to ensure workloads are balanced and supported within our department.
- f) The Finance team continues to work on additional report specifications and improve the quality of reporting. This includes working with the Auditors to report in a manner that is similar or consistent with our internal reports and continue to work with them on bringing more information reported annually to our Quarterly report.
- g) We are also working on developing a new format for the quarterly report narrative.
- h) Systems and procedures continue to be developed or amended to assist Directors and Management and to tighten existing internal controls, including working towards a paperless filing system. Over the last two quarters, we have been focused on establishing an electronic file system for the Community Services department based on sound procedures and processes that will improve the overall efficiency of the administration. This work continued thru this quarter and the finance team provides on-going support to the CS team as they transition to this system.
- i) The Finance Department will be attending pertinent training sessions through AFOA online webinars as well as taking advantage of the LinkedIn Learning that we now have access to due to work being done at the federal fiscal policy table.
- j) We endeavor to look at and implement new processes and controls to ensure the Finance Department continues to move forward with clarity, transparency, and efficiency. Efforts to provide an informative narrative report to the Finance Committee continue. This report will evolve over time. The Department welcomes the Committee members' input.
- k) This report does not include certain year-end surplus carry-overs or deferred revenue transfers because at the time of issuing this report the audit was not signed off by Council.

- l) The Finance team, in collaboration with the Lands Department, completed the application process for obtaining a National Safety Code. The NSC is a pre-requisite required by ICBC for the Nation to insure and operate any vehicles owned by TNG.

ITEMS OF NOTE FOR 1st QUARTER 2021-22

New/Unexpected Funding

During Q1, the Nation received the following new and/or unexpected funding:

Province of BC – Children & Family Development Grant - \$30,000

The Province of BC provided all First Nations with a \$30,000 grant this fiscal year. These funds have been deposited to the Health Department – 1600

BC First Nations Gaming - \$163,351

Although this is not new funding, the estimated amount we were expecting to receive this year from BC First Nations Gaming was \$68,750, down significantly from the prior year due to COVID-19. However, in the end we received \$163,351, giving us an unexpected amount of \$94,601. These funds have been deposited to the BC First Nations Gaming Department 9030.

Probyn Log Ltd. - \$9,341

Probyn Log Ltd. purchased timber harvested on the road right-of-way to the new water reservoir. These funds have been deposited to TSL Logging Department 1440.

FNHA Cultural Wellness Grant – \$10,000

FNHA has provided a \$10,000 grant for Cultural Wellness. These funds have been deposited into a new department FNHA 1606 and once a budget is received, we will begin reporting on it.

DETAILED REVIEW OF INTERNAL FINANCIAL STATEMENT

For quarters 1, 2 and 3 a cut-off date is established for reporting purposes. This allows us to meet our reporting deadlines knowing that subsequent information and adjustments can be added or made. (Different rules apply in the 4th quarter because it is our fiscal year end.)

The first quarter statement is, for the most part, complete and accurate other than some minor adjustments and other matters that have been noted in this report.

Submitted July 28th, 2021

Robyn Rea
Director of Finance



Financial Statements of
Toquaht Nation

Budget vs. Actual
2021-2022

June 30, 2021

As @:
07/28/21 16:31 PM

2021 - 2022

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- Relaw		
- Cedar Theft on TSL		
- BCFN Gaming		
- Rural Divident - SB Service Design		
- Toquaht Gathering Place		

Toquaht Nation
Consolidated Statement of Financial Position
June 30, 2021

Current Assets

Cash in Bank	11,746,980.10
Accounts Receivable	2,460,729.71
Due to/from Toquaht Management	98,047.47
Due to/from Toquaht Marina & Campground	42,594.22
Due to/from Toquaht Holdings	409,996.42
Due to/from Toquaht Forestry LP	(126,968.11)
Prepaid Expenses	4,007.24
	14,635,387.05

Capital Assets

Land	5,993,774.93
Building	1,194,745.36
Equipment - Automotive	38,193.00
Equipment - Boats	17,860.00
Water Systems	2,634,428.56
Forestry Rd Gate	13,766.67
Computer Equipment	88,962.18
Equipment - Generator	183,422.00
Equipment - General	109,938.22
Marina	3,230,363.00
Roads	4,035,338.68
Band Housing	1,466,556.00
Lot	39,697.88
Loader	25,000.00
Secret Beach Water System	399,387.00
Macoah Sewer System	3,126,625.00
Accumulated Amortization	(1,605,317.80)
	20,992,740.68

Other Assets

Investment in BC FN Gaming Revenue	110.00
Investment in Hayu Fishing Ltd.	(49.75)
Shares - Ucluelet COOP	264.11
Investment in Toquaht Holdings LP	11,568,520.00
Investment In LW - Implementation	4,827,555.22
Investment In Toquaht Aquaculture	0.01
Investment In Toquaht Holdings Ltd.	(230.72)
	16,396,168.87

Total Assets

52,024,296.60

Toquaht Nation
Consolidated Statement of Financial Position
June 30, 2021

Current Liabilities	
Accounts Payable	104,992.90
Accounts Payable - YE Accrual	30,000.00
Damage/Security Deposits	4,220.00
Deferred Revenue	6,877,993.50
Hold Backs Payable	3,851.15
GST Collected	2,007.82
Wages Payable	208.80
Vacation Pay Payable	67,578.39
WCB Payable	(3,328.11)
EI Payable	2,268.34
CPP Payable	7,971.20
Income Tax Payable	8,570.74
Rent Payable to Social Housing	2,956.25
TFSA Contributions Payable	(4,725.36)
	<u>7,104,565.62</u>
Long Term Liabilities	
Loan Payable BMO	602,286.65
Loan Payable BMO-68 Hectars	309,708.59
BMO Loan 3820 699271	735,406.31
Loan Payable BMO IT Lands	5,379,681.99
Loan Proceeds - INAC - Specific Claim	110,318.00
Funds in Trust	151,543.75
	<u>7,288,945.29</u>
Equity	
Equity	37,136,376.36
Surplus/(Deficit)	494,409.33
	<u>37,630,785.69</u>
Total Liabilities & Equity	<u>52,024,296.60</u>

Toquaht Nation
June 30, 2021

Consolidated Statement of Operations
TN Annual Budget Act - Variance Report

	<u>2021/2022</u>	<u>2021/2022</u>		
	<u>Budget</u>	<u>Actual</u>		
	<u>Full Year</u>	<u>30-Jun</u>	<u>Variance</u>	
<u>Revenue</u>				
4050	AANDC - Other Funds Received	24,909.00	10,819.00	14,090.00
4120	Prov of BC - BC Tax Sharing	0.00	2,509.23	(2,509.23)
4205	Gov Can FNGST	0.00	8,116.65	(8,116.65)
4210	FFA-BC-Funds Received	14,118.00	15,478.61	(1,360.61)
4250	FFA-CDA-Funds Received	4,101,407.00	1,154,040.58	2,947,366.42
4310	NTC Usma Reserve	60,000.00	15,000.00	45,000.00
4350	NTC Health Canada	16,897.00	4,225.00	12,672.00
4380	NTC Patient/IRS Travel Reimb	24,000.00	3,141.22	20,858.78
4390	NTC Other	1,140.00	534.00	606.00
4610	CFIA	11,440.00	3,718.00	7,722.00
4675	Cost Recoveries	0.00	94,870.28	(94,870.28)
4680	Expense Reimbursements	780.00	945.27	(165.27)
4720	FNHA	0.00	10,000.00	(10,000.00)
5850	Rental Income	68,470.00	8,887.50	59,582.50
5855	Transfer Fees	0.00	76.00	(76.00)
5950	Interest Income	120,780.00	45,836.23	74,943.77
5960	Other Income	0.00	8,896.36	(8,896.36)
		<u>4,443,941.00</u>	<u>1,387,093.93</u>	<u>3,056,847.07</u>
<u>Surpluses</u>				
9704	Transfer in from General Surplus	4,808,140.00	1,202,034.99	3,606,105.01
		<u>4,808,140.00</u>	<u>1,202,034.99</u>	<u>3,606,105.01</u>
	<u>Total Revenue & Surpluses</u>	<u>9,252,081.00</u>	<u>2,589,128.92</u>	<u>6,662,952.08</u>
<u>Expenses</u>				
7125	Advertising	30,600.00	0.00	30,600.00
7140	Allowance - Comfort	15,600.00	0.00	15,600.00
7150	Allowance - Grade 1 to 12	9,000.00	650.01	8,349.99
7152	Allowance - Graduation	2,000.00	250.00	1,750.00
7154	Allowance, Living - Post Secondary	55,000.00	7,240.00	47,760.00
7180	Audit & Accounting	65,000.00	20,000.00	45,000.00
7212	Bank Charges & Interest	7,548.00	1,889.06	5,658.94
7260	Books & Supplies - Grade 1 to 12	3,500.00	0.00	3,500.00
7262	Books & Supplies - Post Secondary	6,000.00	0.00	6,000.00

7355	Committed Funds	99,015.00	0.00	99,015.00
7359	Consulting Contract	160,000.00	7,097.50	152,992.50
7360	Consulting	784,000.00	54,900.90	729,099.10
7362	Courier/Postage	2,000.00	345.96	1,654.04
7390	Cultural	20,000.00	0.00	20,000.00
7440	Distribution	36,400.00	600.00	35,800.00
7460	Donations	10,930.00	0.00	10,930.00
7480	Dues/Memberships	28,065.00	10,075.87	17,989.13
7500	Elders Engagement	10,000.00	400.00	9,600.00
7510	Emergency Fund	25,000.00	1,613.92	23,386.08
7558	Engineering	327,000.00	6,540.30	320,459.70
7568	Equipment Purchases	482,952.00	261,344.49	221,607.51
7570	Equipment Rental	43,100.00	4,622.19	38,477.81
7680	Fuel/Oil/Grease	2,700.00	116.50	2,583.50
7682	Funeral Expenses	10,000.00	827.84	9,172.16
7865	Remuneration - Council	243,682.00	57,694.80	185,987.20
7867	Remuneration - Cmte/Dir	29,850.00	2,700.00	27,150.00
7868	Honorarium - Citizens	5,600.00	200.00	5,400.00
7955	Insurances & Licences	69,300.00	47,374.00	21,926.00
8010	Janitorial	12,000.00	2,085.00	9,915.00
8228	Legal Fees	166,350.00	11,503.45	154,846.55
8251	Loan Payment - Principal	336,132.00	84,034.05	252,097.95
8312	Materials and Supplies	230,500.00	48,565.20	181,934.80
8325	Meeting Expense	56,000.00	105.13	55,894.87
8460	Non Insured Benefits	5,000.00	150.00	4,850.00
8470	NTC Service Agreement	103,664.00	8,522.00	95,142.00
8530	Office Supplies	10,000.00	489.04	9,510.96
8670	Professional Fees	1,073,326.00	26,763.92	1,046,562.08
8671	Project Management	40,000.00	0.00	40,000.00
8672	Property Tax	5,000.00	0.00	5,000.00
8825	Rent	108,000.00	27,000.00	81,000.00
8828	Repairs and Maintenance	46,405.00	3,953.25	42,451.75
8960	Social Assistance - Basic	47,484.00	7,827.67	39,656.33
8977	Short Term Citizen Contracts	8,500.00	170.00	8,330.00
8978	Sub Contract	3,982,550.00	245,020.80	3,737,529.20
9070	Training	107,000.00	32,474.90	74,525.10
9072	Travel - Staff	9,250.00	2,111.16	7,138.84
9075	Travel - Exec	5,000.00	0.00	5,000.00
9076	Travel - Committee	5,250.00	0.00	5,250.00
9077	Travel - Citizens	12,300.00	0.00	12,300.00
9079	Travel - Patient/IRS	24,000.00	14,135.78	9,864.22
9082	Tuition - Post Secondary	70,000.00	0.00	70,000.00
9180	Utilities	84,760.00	16,932.14	67,827.86
9460	Youth Activity	12,000.00	1,032.13	10,967.87
6600:6999	Wages & Benefits	1,174,855.00	234,679.34	940,175.66
		<u>10,319,168.00</u>	<u>1,253,948.30</u>	<u>9,065,219.70</u>
	Surplus/(Deficit)	<u>(1,067,087.00)</u>	<u>1,335,180.62</u>	<u>(2,402,267.62)</u>

Toquaht Nation
June 30, 2021

Consolidated Statement of Operations
Additional Grants & Other Funded Projects - Budget Variance Report

	<u>2021/2022</u> <u>Budget</u> <u>Full Year</u>	<u>2021/2022</u> <u>Actual</u> <u>30-Jun</u>	<u>Variance</u>
<u>Revenue</u>			
4115 BC Gaming Revenue	68,750.00	163,350.77	(94,600.77)
	<u>68,750.00</u>	<u>163,350.77</u>	<u>(94,600.77)</u>
<u>Surpluses</u>			
<u>Total Reenue & Surpluses</u>	<u>68,750.00</u>	<u>163,350.77</u>	<u>(94,600.77)</u>
<u>Expenses</u>			
7359 Consulting Contract	15,000.00	2,114.00	12,886.00
7558 Engineering	25,000.00	16,529.67	8,470.33
7568 Equipment Purchases	93,750.00	0.00	93,750.00
7570 Equipment Rental	0.00	3,600.00	(3,600.00)
8312 Materials and Supplies	75,000.00	0.00	75,000.00
8978 Sub Contract	325,000.00	84,699.44	240,300.56
	<u>533,750.00</u>	<u>106,943.11</u>	<u>426,806.89</u>
Surplus/(Deficit)	<u>(465,000.00)</u>	<u>56,407.66</u>	<u>(521,407.66)</u>

Administration

Budget vs. Actual
2021-2022

June 30, 2021

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
June 30, 2021

9090-Administration

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	1,062,079	268,706	793,373
4675	Cost Recoveries	0	5,500	(5,500)
5950	Interest Income	0	14,971	(14,971)
	Total Revenue	1,062,079	289,177	772,902
Expenses				
7125	Advertising	15,000	0	15,000
7180	Audit & Accounting	65,000	20,000	45,000
7212	Bank Charges & Interest	7,500	1,869	5,631
7360	Consulting	87,000	4,000	83,000
7362	Courier/Postage	2,000	346	1,654
7440	Christmas	2,000	0	2,000
7480	Dues/Memberships/Licences	13,000	1,157	11,843
7568	Equipment Purchases	30,000	0	30,000
7570	Equipment Rental	10,000	2,425	7,575
7955	Insurances & Licences	60,000	47,374	12,626
8010	Janitorial	12,000	2,085	9,915
8228	Legal Fees	10,000	2,064	7,936
8312	Materials and Supplies	1,500	0	1,500
8530	Office Supplies	10,000	489	9,511
8670	Professional Fees	52,000	2,218	49,782
8825	Rent	108,000	27,000	81,000
8828	Repairs and Maintenance	2,500	526	1,974
9180	Utilities	21,900	4,981	16,919
6600:6999	Wages & Benefits	552,679	122,809	429,870
		1,062,079	239,343	822,736
Other Expenses				
	Total Expenses	1,062,079	239,343	822,736
	Surplus/(Deficit)	0	49,834	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
June 30, 2021

9010-Governance

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	515,162	130,336	384,826
	Total Revenue	515,162	130,336	384,826
Expenses				
7125	Advertising/Appreciation/Promo	15,000	0	15,000
7360	Consulting	50,000	8,591	41,409
7390	Cultural	10,000	0	10,000
7460	Donations	1,430	0	1,430
7480	Dues/Memberships/Licences	1,000	0	1,000
7865	Remuneration - Council	243,682	57,695	185,987
7867	Remuneration - Committee	13,800	1,200	12,600
7868	Honorarium - Citizens	0	200	(200)
8228	Legal Fees	35,000	1,630	33,370
8312	Materials and Supplies	1,500	0	1,500
8325	Meeting Expense	30,000	0	30,000
8670	Professional Fees	40,000	0	40,000
9070	Training	60,000	0	60,000
9075	Travel - Exec	5,000	0	5,000
9076	Travel - Committee	750	0	750
9077	Travel - Citizens	2,000	0	2,000
9180	Utilities	6,000	1,500	4,500
6600:6999	Wages & Benefits	0	2,173	(2,173)
		515,162	72,989	442,173
Other Expenses				
	Total Expenses	515,162	72,989	442,173
	Surplus/(Deficit)	0	57,347	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
June 30, 2021

9015-Gaps Closing Assessments

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
8670 Professional Fees	217,128	150	216,978
	<u>217,128</u>	<u>150</u>	<u>216,978</u>
Other Expenses			
Total Expenses	217,128	150	216,978
Surplus/(Deficit)	<u>(217,128)</u>	<u>(150)</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
June 30, 2021

9025-Pandemic

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	0	116,385	(116,385)
	Total Revenue	0	116,385	(116,385)
Expenses				
7360	Consulting	0	500	(500)
7440	Distributions	0	600	(600)
8228	Legal Fees	0	3,281	(3,281)
8670	Professional Fees	150,000	0	150,000
9070	Training	0	32,475	(32,475)
9180	Utilities	0	4,297	(4,297)
		150,000	41,153	108,847
Other Expenses				
	Total Expenses	150,000	41,153	108,847
	Surplus/(Deficit)	(150,000)	75,232	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
June 30, 2021

1135-Implementation

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4120	Prov of BC - BC Tax Sharing	0	2,509	(2,509)
4205	Gov Can FNGST	0	8,117	(8,117)
4250	FFA-CDA-Funds Received	438,180	110,859	327,321
5950	Interest Income	120,780	30,865	89,915
	Total Revenue	558,960	152,350	406,610
Expenses				
7212	Bank Charges & Interest	48	11	37
7360	Consulting	50,000	0	50,000
7867	Remuneration - Cmte/Dir	7,800	1,500	6,300
8228	Legal Fees	35,000	1,016	33,985
8670	Professional Fees	393,598	0	393,598
9072	Travel - Staff	250	0	250
9076	Travel - Committee	3,000	0	3,000
6600:6999	Wages & Benefits	69,264	15,657	53,607
		558,960	18,183	540,777
Other Expenses				
	Total Expenses	558,960	18,183	540,777
	Surplus/(Deficit)	0	134,167	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
June 30, 2021

1137-Administration Review Board

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	7,300	1,847	5,453
Total Revenue		7,300	1,847	5,453
Expenses				
7867	Honorarium - Committee	1,800	0	1,800
8228	Legal Fees	5,000	0	5,000
9076	Travel - Committee	500	0	500
		7,300	0	7,300
Other Expenses				
Total Expenses		7,300	0	7,300
Surplus/(Deficit)		0	1,847	

Toquaht Nation
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1125-Specific Claims - Deekyakus

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
8228 Legal Fees	10,000	245	9,755
	<u>10,000</u>	<u>245</u>	<u>9,755</u>
Other Expenses			
Total Expenses	10,000	245	9,755
Surplus/(Deficit)	<u>(10,000)</u>	<u>(245)</u>	

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9092-Leasehold Improvement Project

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	5,000	1,265	3,735
Total Revenue		5,000	1,265	3,735
Expenses				
8828	Repairs and Maintenance	5,000	0	5,000
		5,000	0	5,000
Other Expenses				
Total Expenses		5,000	0	5,000
Surplus/(Deficit)		0	1,265	

Community Services

Budget vs. Actual
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1620-Community Services Admin

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	171,113	43,292	127,821
Total Revenue		171,113	43,292	127,821
Expenses				
7360	Consulting	70,000	16,650	53,350
7568	Equipment Purchases	15,000	0	15,000
8312	Materials and Supplies	600	0	600
8977	Short Term Citizen Contracts	1,500	90	1,410
9070	Training	5,000	0	5,000
9076	Travel - Committee	500	0	500
9180	Utilities	1,200	300	900
6600:6999	Wages & Benefits	77,313	17,894	59,419
		171,113	34,934	136,179
Other Expenses				
Total Expenses		171,113	34,934	136,179
Surplus/(Deficit)		0	8,357	

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1600-Health

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4110	BC Funds Received	0	30,000	(30,000)
4250	FFA-CDA-Funds Received	220,582	55,807	164,775
4380	NTC Patient/IRS Travel Reimb	24,000	3,141	20,859
4390	NTC Other	1,140	534	606
4720	FNHA	0	10,000	(10,000)
	Total Revenue	<u>245,722</u>	<u>99,482</u>	<u>146,240</u>
Expenses				
7360	Consulting	30,000	0	30,000
8312	Materials and Supplies	2,000	133	1,867
8325	Meeting Expense	8,000	0	8,000
8460	Non Insured Benefits	5,000	150	4,850
8470	NTC Service Agreement	102,264	8,522	93,742
8978	Sub Contract	10,000	525	9,475
9072	Travel - Staff	250	0	250
9077	Travel - Citizens	4,800	0	4,800
9079	Travel - Patient/IRS	24,000	14,136	9,864
9180	Utilities	1,200	300	900
6600:6999	Wages & Benefits	58,208	8,489	49,719
		<u>245,722</u>	<u>32,254</u>	<u>213,468</u>
Other Expenses				
	Total Expenses	245,722	32,254	213,468
	Surplus/(Deficit)	<u>0</u>	<u>67,228</u>	

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1625-Emergency Preparedness

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	17,465	4,419	13,046
Total Revenue		17,465	4,419	13,046
Expenses				
7480	Dues/Memberships	15	0	15
7867	Honorarium - Cmte/Dir	900	0	900
8312	Materials and Supplies	8,000	0	8,000
8325	Meeting Expense	2,000	0	2,000
8670	Professional Fees	5,000	0	5,000
8978	Sub Contract	300	0	300
9070	Training	1,000	0	1,000
9072	Travel - Staff	250	0	250
		17,465	0	17,465
Other Expenses				
Total Expenses		17,465	0	17,465
Surplus/(Deficit)		0	4,419	

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8100-Child Welfare

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4310	NTC Child Welfare	60,000	15,000	45,000
	Total Revenue	60,000	15,000	45,000
Expenses				
7150	Allowance - Grade 1 to 12	9,000	650	8,350
7152	Allowance - Graduation	2,000	250	1,750
7260	Books & Supplies - Grade 1 to 12	3,500	0	3,500
8312	Materials and Supplies	2,000	0	2,000
8325	Meeting Expense	2,500	0	2,500
8670	Professional Fees	3,000	0	3,000
8978	Family Care Worker	20,750	0	20,750
9070	Training	3,000	0	3,000
9072	Travel - Staff	250	0	250
9077	Travel - Citizens	2,000	0	2,000
9460	Youth Activity	12,000	1,032	10,968
		60,000	1,932	58,068
Other Expenses				
	Total Expenses	60,000	1,932	58,068
	Surplus/(Deficit)	0	13,068	

Toquaht Nation
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8220-Education

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4050	AANDC - Other Funds Received	9,309	10,819	(1,510)
4250	FFA-CDA-Funds Received	171,691	43,438	128,253
	Total Revenue	181,000	54,257	126,743
Expenses				
7154	Allowance, Living - Post Secondar	55,000	7,240	47,760
7262	Books & Supplies - Post Secondar	6,000	0	6,000
7360	Consulting	20,000	0	20,000
8228	Legal Fees	24,000	0	24,000
8978	Sub Contract	3,000	0	3,000
9070	Training	3,000	0	3,000
9082	Tuition - Post Secondary	70,000	0	70,000
		181,000	7,240	173,760
Other Expenses				
	Total Expenses	181,000	7,240	173,760
	Surplus/(Deficit)	0	47,017	

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8510-Language

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	76,100	19,253	56,847
Total Revenue		76,100	19,253	56,847
Expenses				
7360	Consulting	39,000	6,500	32,500
7480	Dues/Memberships	600	0	600
7868	Remuneration - Citizens	3,600	0	3,600
8312	Materials and Supplies	400	0	400
8670	Professional Fees	32,500	0	32,500
		76,100	6,500	69,600
Other Expenses				
Total Expenses		76,100	6,500	69,600
Surplus/(Deficit)		0	12,753	

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8520-Culture

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	51,500	13,030	38,471
Total Revenue		51,500	13,030	38,471
Expenses				
7390	Cultural	10,000	0	10,000
7868	Honorarium - Citizens	2,000	0	2,000
8312	Materials & Supplies	1,000	0	1,000
8325	Meeting Expense	10,000	0	10,000
9070	Training	25,000	0	25,000
9077	Travel - Citizens	3,500	0	3,500
		51,500	0	51,500
Other Expenses				
Total Expenses		51,500	0	51,500
Surplus/(Deficit)		0	13,030	

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8710-Citizen Services

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	216,034	54,657	161,377
	Total Revenue	216,034	54,657	161,377
Expenses				
7140	Allowance - Comfort	15,600	0	15,600
7360	Consulting	60,000	0	60,000
7440	Distribution	34,400	0	34,400
7460	Donations	1,000	0	1,000
7500	Elders Engagement	10,000	400	9,600
7510	Citizen Hardship/Support	25,000	1,614	23,386
7682	Funeral Expenses	10,000	828	9,172
7867	Remuneratioin - Cmte/Dir	900	0	900
8228	Legal Fees	10,000	0	10,000
8470	NTC Service Agreement	1,400	0	1,400
8960	Social Assistance - Basic	47,484	7,828	39,656
9072	Travel - Staff	250	0	250
		216,034	10,669	205,365
Other Expenses				
	Total Expenses	216,034	10,669	205,365
	Surplus/(Deficit)	0	43,987	

Lands, Public Works & Natural Resources

Budget vs. Actual
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Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
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8540-Lands

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	277,956	70,323	207,633
4350	NTC Health Canada	16,897	4,225	12,672
4680	Expense Reimbursements	0	750	(750)
5855	Transfer Fees	0	76	(76)
	Total Revenue	<u>294,853</u>	<u>75,374</u>	<u>219,479</u>
Expenses				
7125	Advertising	600	0	600
7360	Consulting	60,000	0	60,000
7480	Dues/Memberships	3,500	0	3,500
7568	Equipment Purchases	10,000	0	10,000
8228	Legal Fees	22,000	1,463	20,537
8312	Materials and Supplies	1,000	57	943
8670	Professional Fees	15,000	0	15,000
8672	Property Tax	5,000	0	5,000
9070	Training	10,000	0	10,000
9072	Travel - Staff	500	0	500
9180	Utilities	3,600	600	3,000
6600:6999	Wages & Benefits	163,653	33,358	130,295
		<u>294,853</u>	<u>35,478</u>	<u>259,375</u>
Other Expenses				
	Total Expenses	<u>294,853</u>	<u>35,478</u>	<u>259,375</u>
	Surplus/(Deficit)	<u>0</u>	<u>39,896</u>	

Toquaht Nation
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8530-Public Works - General

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	249,313	63,076	186,237
4680	Expense Reimbursements	780	195	585
	Total Revenue	250,093	63,271	186,822
Expenses				
7360	Consulting	10,000	0	10,000
7480	Dues/Memberships	800	0	800
7568	Equipment Purchases	104,000	5,270	98,730
7570	Equipment Rental	10,000	2,198	7,803
7680	Fuel/Oil/Grease	1,000	117	884
7955	Insurances & Licences	3,900	0	3,900
8312	Materials and Supplies	5,000	981	4,019
8828	Repairs and Maintenance	3,300	0	3,300
8977	Short Term Citizen Contracts	0	80	(80)
8978	Sub Contract	30,000	500	29,500
9072	Travel - Staff	500	37	463
9180	Utilities	15,000	2,157	12,843
6600:6999	Wages & Benefits	66,593	11,649	54,944
		250,093	22,988	227,105
Other Expenses				
	Total Expenses	250,093	22,988	227,105
	Surplus/(Deficit)	0	40,283	

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8550-Public Works - Water Treatment Facility

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4050	AANDC - Other Funds Received	7,800	0	7,800
4250	FFA-CDA-Funds Received	35,793	9,056	26,737
	Total Revenue	43,593	9,056	34,537
Expenses				
7480	Dues/Memberships	150	0	150
7570	Equipment Rental	4,600	0	4,600
8312	Materials and Supplies	2,500	73	2,427
8828	Repairs and Maintenance	2,000	0	2,000
8978	Sub Contract	3,500	0	3,500
9180	Utilities	6,000	745	5,255
6600:6999	Wages & Benefits	24,843	3,543	21,300
		43,593	4,361	39,232
Other Expenses				
	Total Expenses	43,593	4,361	39,232
	Surplus/(Deficit)	0	4,694	

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8555-Public Works - Sewage Plant

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4050	AANDC - Other Funds Received	7,800	0	7,800
4250	FFA-CDA-Funds Received	89,643	22,680	66,963
	Total Revenue	97,443	22,680	74,763
Expenses				
7568	Equipment Purchases	3,000	0	3,000
7570	Equipment Rental	5,000	0	5,000
7680	Fuel/Oil/Grease	1,500	0	1,500
8312	Materials and Supplies	5,000	0	5,000
8670	Professional Fees	38,100	296	37,804
8828	Repairs and Maintenance	3,000	0	3,000
9072	Travel - Staff	1,000	0	1,000
9180	Utilities	16,000	1,500	14,500
6600:6999	Wages & Benefits	24,843	4,344	20,499
		97,443	6,140	91,303
Other Expenses				
	Total Expenses	97,443	6,140	91,303
	Surplus/(Deficit)	0	16,539	

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7310-Natural Resources

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	262,269	66,354	195,915
4610	CFIA	11,440	3,718	7,722
5850	Rental Income	10,000	0	10,000
	Total Revenue	283,709	70,072	213,637
Expenses				
7355	Committed Funds	74,015	0	74,015
7360	Consulting	108,000	18,660	89,340
7460	Donations	8,500	0	8,500
7568	Equipment Purchases	1,500	0	1,500
7570	Equipment Rental	7,000	0	7,000
7680	Fuel/Oil/Grease	200	0	200
7867	Honorarium - Committee	2,400	0	2,400
7955	Insurances & Licences	400	0	400
8228	Legal Fees	0	415	(415)
8312	Materials and Supplies	5,000	59	4,941
8325	Meeting Expense	1,500	105	1,395
8670	Professional Fees	20,000	7,050	12,950
8977	Short Term Citizen Contracts	7,000	0	7,000
8978	Sub Contract	20,000	5,138	14,863
9072	Travel - Staff	6,000	2,074	3,926
9076	Travel - Committee	500	0	500
6600:6999	Wages & Benefits	95,709	14,763	80,946
		357,724	48,264	309,460
Other Expenses				
	Total Expenses	357,724	48,264	309,460
	Surplus/(Deficit)	(74,015)	21,809	

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8565-Asset Management

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	60,000	15,180	44,820
Total Revenue		60,000	15,180	44,820
Expenses				
7355	Committed Funds	25,000	0	25,000
7360	Consulting	10,000	0	10,000
7568	Equipment Purchases	10,000	0	10,000
8828	Repairs and Maintenance	15,000	0	15,000
		60,000	0	60,000
Other Expenses				
Total Expenses		60,000	0	60,000
Surplus/(Deficit)		0	15,180	

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3400-Housing

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	21,485	5,436	16,049
5850	Rental Income	58,470	8,888	49,583
	Total Revenue	<u>79,955</u>	<u>14,324</u>	<u>65,631</u>
Expenses				
7212	Bank Charges & Interest	0	9	(9)
7360	Consulting	20,000	0	20,000
7867	Honorarium - Committee	2,250	0	2,250
8228	Legal Fees	350	0	350
8828	Repairs and Maintenance	15,605	3,427	12,178
9180	Utilities	0	553	(553)
6600:6999	Wages & Benefits	41,750	0	41,750
		<u>79,955</u>	<u>3,989</u>	<u>75,966</u>
Other Expenses				
	Total Expenses	<u>79,955</u>	<u>3,989</u>	<u>75,966</u>
	Surplus/(Deficit)	<u>0</u>	<u>10,334</u>	

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8570-Macoah Internet

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	38,860	9,832	29,028
Total Revenue		38,860	9,832	29,028
Expenses				
7360	Consulting	25,000	0	25,000
8228	Legal Fees	0	913	(913)
9180	Utilities	13,860	0	13,860
		38,860	913	37,947
Other Expenses				
Total Expenses		38,860	913	37,947
Surplus/(Deficit)		0	8,918	

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3010-68 Hectare Land Purchase

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
9704	Transfer in from General Surplus	29,640	7,410	22,230
Total Revenue		29,640	7,410	22,230
Expenses				
8251	Loan Payment - Principal	29,640	7,410	22,230
Total Expenses		29,640	7,410	22,230

Capital Projects & Economic Development

Budget vs. Actual
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3210-Capital Projects Development

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	30,000	7,590	22,410
Total Revenue		30,000	7,590	22,410
Expenses				
7359	Consulting Contract	30,000	975	29,025
Total Expenses		30,000	975	29,025
Other Expenses				
Total Expenses		30,000	975	29,025
Surplus/(Deficit)		0	6,615	

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3221-CPMS 11482 Macoah Sewer

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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3222-Island Timberlands Section 38

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4675	Cost Recoveries	0	89,370	(89,370)
	Total Revenue	0	89,370	(89,370)
Expenses				
7568	Equipment Purchases	309,452	256,075	53,377
8228	Legal Fees	0	475	(475)
8251	Loan Payment - Principal	306,492	76,624	229,868
		615,944	333,174	282,770
Other Expenses				
	Total Expenses	615,944	333,174	282,770
	Surplus/(Deficit)	(615,944)	(243,804)	

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3224-ICMS Water Reservoir Design

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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3275-Gathering House GCP

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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4025-Community Building

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
9704	Transfer in from General Surplus	372,000	93,000	279,000
Total Revenue		372,000	93,000	279,000
Expenses				
7359	Consulting Contract	15,000	0	15,000
7558	Engineering	12,000	0	12,000
7570	Equipment Rental	5,000	0	5,000
8312	Materials and Supplies	150,000	1,919	148,081
8671	Project Management	40,000	0	40,000
8978	Sub Contract	150,000	0	150,000
		372,000	1,919	370,081
Other Expenses				
Total Expenses		372,000	1,919	370,081
Surplus/(Deficit)		0	91,081	

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4541-Contaminated Site (Old Marina)

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
9704	Transfer in from General Surplus	235,000	58,750	176,250
Total Revenue		<u>235,000</u>	<u>58,750</u>	<u>176,250</u>
Expenses				
7359	Consulting Contract	25,000	188	24,813
7360	Consulting	10,000	0	10,000
7558	Engineering	150,000	0	150,000
8228	Legal Fees	10,000	0	10,000
8670	Professional Fees	40,000	0	40,000
		<u>235,000</u>	<u>188</u>	<u>234,813</u>
Other Expenses				
Total Expenses		<u>235,000</u>	<u>188</u>	<u>234,813</u>
Surplus/(Deficit)		<u>0</u>	<u>58,562</u>	

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8541-Secret Beach Development

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
9704	Transfer in from General Surplus	300,000	75,000	225,000
	Total Revenue	<u>300,000</u>	<u>75,000</u>	<u>225,000</u>
Expenses				
7359	Consulting Contract	15,000	3,956	11,044
7360	Consulting	100,000	0	100,000
7558	Engineering	0	5,775	(5,775)
8312	Materials and Supplies	0	44,991	(44,991)
8670	Professional Fees	0	4,800	(4,800)
8978	Sub Contract	185,000	171,995	13,005
		<u>300,000</u>	<u>231,517</u>	<u>68,483</u>
Other Expenses				
	Total Expenses	<u>300,000</u>	<u>231,517</u>	<u>68,483</u>
	Surplus/(Deficit)	<u>0</u>	<u>(156,517)</u>	

Toquaht Nation
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YTD Variance Report
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8544-Secret Beach Offsite Utilities

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
9704	Transfer in from General Surplus	3,600,000	900,000	2,700,000
	Total Revenue	<u>3,600,000</u>	<u>900,000</u>	<u>2,700,000</u>
Expenses				
7359	Consulting Contract	40,000	0	40,000
7558	Engineering	150,000	0	150,000
7955	Insurance & Licences	5,000	0	5,000
8670	Professional Fees	25,000	0	25,000
8978	Sub Contract	3,380,000	64,883	3,315,117
		<u>3,600,000</u>	<u>64,883</u>	<u>3,535,117</u>
Other Expenses				
	Total Expenses	<u>3,600,000</u>	<u>64,883</u>	<u>3,535,117</u>
	Surplus/(Deficit)	<u>0</u>	<u>835,117</u>	

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1400-Economic Development

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4210	FFA-BC-Funds Received	14,118	15,479	(1,361)
4250	FFA-CDA-Funds Received	66,882	16,921	49,961
	Total Revenue	<u>81,000</u>	<u>32,400</u>	<u>48,600</u>
Expenses				
7359	Consulting Contract	30,000	1,088	28,913
7360	Consulting	35,000	0	35,000
7480	Dues/Memberships	9,000	8,919	81
8228	Legal Fees	5,000	0	5,000
8325	Meeting Expense	2,000	0	2,000
		<u>81,000</u>	<u>10,007</u>	<u>70,994</u>
Other Expenses				
	Total Expenses	<u>81,000</u>	<u>10,007</u>	<u>70,994</u>
	Surplus/(Deficit)	<u>0</u>	<u>22,393</u>	

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1415-Lucky Creek Hydro Project

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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1425-Secret Beach Marina

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
9704	Transfer in from General Surplus	271,500	67,875	203,625
	Total Revenue	271,500	67,875	203,625
Expenses				
7359	Consulting Contract	5,000	802	4,199
7558	Engineering	15,000	765	14,235
7570	Equipment Rental	1,500	0	1,500
8312	Materials and Supplies	45,000	352	44,648
8670	Professional Fees	30,000	12,250	17,750
8978	Sub Contract	175,000	1,980	173,020
		271,500	16,148	255,352
Other Expenses				
	Total Expenses	271,500	16,148	255,352
	Surplus/(Deficit)	0	51,727	

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1440-TSL Logging

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4250	FFA-CDA-Funds Received	17,000	4,301	12,699
5960	Other Income	0	8,896	(8,896)
	Total Revenue	<u>17,000</u>	<u>13,197</u>	<u>3,803</u>
Expenses				
8670	Professional Fees	12,000	0	12,000
8978	Sub Contract	5,000	0	5,000
		<u>17,000</u>	<u>0</u>	<u>17,000</u>
Other Expenses				
	Total Expenses	<u>17,000</u>	<u>0</u>	<u>17,000</u>
	Surplus/(Deficit)	<u>0</u>	<u>13,197</u>	

Additional Grants & Other Funded Projects

Budget vs. Actual
2021-2022

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Toquaht Nation
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1122-Specific Claims - Maggie Lake

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
8228 Legal Fees	10,000	5,202	4,798
	<u>10,000</u>	<u>5,202</u>	<u>4,798</u>
Other Expenses			
Total Expenses	10,000	5,202	4,798
Surplus/(Deficit)	<u>(10,000)</u>	<u>(5,202)</u>	

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1175-TSL Cedar Theft

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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8150-NRT Citizens' Wills

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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8515-First Peoples' Cultural Council

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
Expenses				
8978	Sub Contract	0	1,950	(1,950)
9070	Training	0	21,948	(21,948)
		<u>0</u>	<u>23,898</u>	<u>(23,898)</u>
Other Expenses				
	Total Expenses	0	23,898	(23,898)
	Surplus/(Deficit)	<u>0</u>	<u>(23,898)</u>	

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9026-Pandemic Ec Dev

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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9027-ISC Pandemic Head Start

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
7568 Equipment Purchases	21,502	0	21,502
	<u>21,502</u>	<u>0</u>	<u>21,502</u>
Other Expenses			
Total Expenses	21,502	0	21,502
Surplus/(Deficit)	<u>(21,502)</u>	<u>0</u>	

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9028-ISC Pandemic Minor Capital

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
7568 Equipment Purchases	54,804	0	54,804
	<u>54,804</u>	<u>0</u>	<u>54,804</u>
Other Expenses			
Total Expenses	54,804	0	54,804
Surplus/(Deficit)	<u>(54,804)</u>	<u>0</u>	

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9030-BCFN Gaming

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
4115	BC Gaming Revenue	68,750	163,351	(94,601)
	Total Revenue	68,750	163,351	(94,601)
Expenses				
7568	Equipment Purchases	68,750	0	68,750
	Total Expenses	68,750	0	68,750
Other Expenses				
	Total Expenses	68,750	0	68,750
	Surplus/(Deficit)	0	163,351	

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9040-Proponent Benefits Agreements

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
8670 Professional Fees	120,000	0	120,000
	<u>120,000</u>	<u>0</u>	<u>120,000</u>
Other Expenses			
Total Expenses	120,000	0	120,000
Surplus/(Deficit)	<u>(120,000)</u>	<u>0</u>	

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9125-Capacity Building

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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1605-FNHA Health Action Grant

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

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Schedule of Individual Program Revenue, Expenditure
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3225-Macoah Water Reservoir

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
9704	Transfer in from General Surplus	260,000	65,000	195,000
Total Revenue		<u>260,000</u>	<u>65,000</u>	<u>195,000</u>
Expenses				
7359	Consulting Contract	0	38	(38)
7360	Consulting	260,000	2,518	257,482
		<u>260,000</u>	<u>2,556</u>	<u>257,444</u>
Other Expenses				
Total Expenses		<u>260,000</u>	<u>2,556</u>	<u>257,444</u>
Surplus/(Deficit)		<u>0</u>	<u>62,444</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
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4026-Toquaht Gathering Place

		2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue				
Expenses				
7359	Consulting Contract	15,000	2,114	12,886
7558	Engineering	25,000	16,530	8,470
7568	Equipment Purchases	25,000	0	25,000
7570	Equipment Rental	0	3,600	(3,600)
8312	Materials and Supplies	75,000	0	75,000
8978	Sub Contract	325,000	84,699	240,301
		<u>465,000</u>	<u>106,943</u>	<u>358,057</u>
Other Expenses				
	Total Expenses	465,000	106,943	358,057
	Surplus/(Deficit)	<u>(465,000)</u>	<u>(106,943)</u>	

Toquaht Nation
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8542-Rural Dividend - SB Service Design

	2021/2022 Budget Full Year	2021/2022 Quarter 1 30-Jun	Variance
Revenue			
Expenses			
Other Expenses			

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
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8575-Relaw Project

	2021/2022	2021/2022	
	Budget	Quarter 1	
	Full Year	30-Jun	Variance
Revenue			
Expenses			
Other Expenses			